

**Form 8892**  
**Application for Automatic Extension of Time To File Form 709**  
**and/or Payment of Gift/Generation-Skipping Transfer Tax**  
**(Rev. December 2008)**

- Purpose:** This is the first circulated draft of Form 8892, Application for Automatic Extension of Time To File Form 709 and/or Payment of Gift/Generation Skipping Transfer Tax (Rev. December 2008), for your review and comments. See below for a discussion of the major changes.
- TPCC Meeting:** There is no meeting scheduled, but you may request one.
- Prior Version:** The Form (Rev. January 2007) is available at:  
<http://www.irs.gov/pub/irs-pdf/f8892.pdf>
- Other Products:** Circulations of draft tax forms, instructions, notices, and publications are posted at:  
<http://taxforms.web.irs.gov/Circulations/index.htm>
- Comments:** Please call, email, or fax any comments by August 4, 2008. All comments should also be addressed to the reviewer, Johnny Cervantes, at [Johnny.Cervantes@irs.gov](mailto:Johnny.Cervantes@irs.gov)

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**Major Changes**

- We made no major changes for this year.

**Application for Automatic Extension of Time To File  
 Form 709 and/or Payment of  
 Gift/Generation-Skipping Transfer Tax**

**Before you begin:** Be sure that you have read the chart below to see if you must use Form 8892.

IF you...	AND you...	THEN...
File Form 4868	do not expect to owe gift and/or GST tax	do not use Form 8892.
File Form 4868	expect to owe gift and/or GST tax	use Form 8892-V, Payment Voucher, (below) to pay gift and/or GST tax.
Need to extend the time to file Form 709	are not requesting an extension for your individual income tax return	use Form 8892 (see instructions).

**Part I Identification**

<b>Type or print</b>	<b>1</b> Your first name and initial	Last name	<b>2</b> Social security number
	Street address (or P.O. box if mail is not delivered to street address)		
	City, town or post office, state, and ZIP code		

**Part II Automatic Extension of Time To File Form 709 (Section 6081)**

If you are applying for an automatic 6-month extension of time to file Form 709 but are not applying for an extension of time to file your individual income tax return, check here (see instructions) . . . . .

If the donor died during the year, enter the date of death (mo., day, year) ..... / ..... / .....

▼ Detach Here and Mail With Your Payment ▼

**Payment Voucher**

► Use this voucher when making a payment of Gift and/or GST tax.

**Part III Payment of Gift (and/or Generation-Skipping Transfer) Tax**

<b>1</b> Tax year	<b>2</b> Amount of gift tax paid	<b>3</b> Amount of GST tax paid (from Form 709) (see instructions)	
20 ____	\$	\$	
<b>Complete if you file Part III only. (Type or print)</b>	<b>4</b> Your first name and initial	Last name	<b>5</b> Social security number
	Street address (or P.O. box if mail is not delivered to street address)		
	City, town or post office, state, and ZIP code		

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Purpose of Form

Use Form 8892 for the following purposes:

- To request an automatic 6-month extension of time to file Form 709, when you are not applying for an extension of time to file your individual income tax return using Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, and
- To make a payment of gift tax when you are applying for an extension of time to file Form 709 (including payment of any generation-skipping transfer (GST) tax from Form 709).



*Form 8892 cannot be used for joint filings and can only be filed by an individual taxpayer. If both you and your spouse need to file Form 8892, use separate forms and mail the forms in separate envelopes.*

### Who Must File

**Extending the time to file Form 709.** You must use Form 8892 to request an extension of time to file Form 709 if you are not applying for an extension of time to file your individual income tax return using Form 4868.

**Note.** If you obtained an automatic 6-month extension of time to file your individual income tax return by using Form 4868, the time to file your Form 709 is automatically extended. In this case, you do not need to file Form 8892 to extend the time to file Form 709. However, see *Paying gift tax* below, if you expect to owe gift tax.

**Paying gift tax.** An extension of time to file your Form 709 does not extend the time to pay the gift tax.

If you also expect to owe gift and/or GST tax, you must use Form 8892 to send in your tax payment. If you do not pay the gift tax by the original due date of the return (generally, April 15), you will be charged interest and may be charged penalties.

These same rules apply if you file Form 2350, Application for Extension of Time to File U.S. Income Tax Return, rather than Form 4868.

You can use the table at the beginning of page 1 to determine whether to file Form 8892.

### When To File

**Paying tax.** If you are filing Form 8892 to pay gift tax, file by the due date for Form 709. Generally, this is April 15. See the instructions for Form 709 for exceptions. If the due date falls on a Saturday, Sunday, or legal holiday, you can file the return on the next business day.

**Extension of time to file.** File Form 8892 by the regular due date of Form 709.

Unless the donor has died, do not file this form before January 1 of the year following the year of the gift tax return. The form cannot be processed before then.

## Where To File

File Form 8892 at the following address:

Department of the Treasury  
Internal Revenue Service Center  
Cincinnati, OH 45999

**Private delivery services (PDSs).** In addition to the United States mail, you can use certain PDSs designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. These private delivery services include only the following.

- DHL Express (DHL): DHL Same Day Service, DHL Next Day 10:30 am, DHL Next Day 12:00 pm, DHL Next Day 3:00 pm, and DHL 2nd Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

The private delivery service can tell you how to get written proof of the mailing date.

## How To Complete the Form

IF you are extending...	THEN complete...
The time to file your Form 709	Parts I and II.
The time to file your Form 709 <b>and</b> making a gift tax payment	Parts I, II, and only boxes 1, 2, and 3 of Part III.
The time to file your individual income tax return and gift tax return (Form 709) <b>by using Form 4868</b> , and need to make a gift tax payment	Part III in its entirety.

## Filing Form 709

You may file Form 709 any time before the extension expires. But remember, Form 8892 does not extend the time to pay taxes. If you do not pay the amount due by the original due date, you will owe interest. You may also be charged penalties.

**Interest.** You will owe interest on any tax not paid by the original due date of your return even if you had a good reason for not paying on time. The interest runs until you pay the tax.

**Penalties.** The late payment penalty is usually  $\frac{1}{2}$  of 1% of any tax not paid by the regular due date. It is charged for each month or part of a month the tax is unpaid. The maximum penalty is 25%.

You might not owe the penalty if you had reasonable cause for paying late. Attach a statement to your Form 709, not Form 8892, explaining the reason.

**Late filing penalty.** A penalty is usually charged if your return is filed after the due date (including extensions). It is usually 5% of the tax not paid by the original due date for each month or part of a month your return is late. The maximum penalty is 25%. You might not owe the penalty if you have reasonable cause for filing late. Attach a statement to your Form 709, not Form 8892, explaining the reason.

# Specific Instructions

## Part II—Automatic Extension of Time To File Form 709

You may apply for an automatic 6-month extension of time to file Form 709 by checking the designated box and completing the form as instructed below. You do not have to explain why you are asking for an automatic extension. We will contact you only if your request is denied.

If you are applying for an automatic extension of time to file Form 709 but are not applying for an extension of time to file your individual income tax return, complete Parts I and II only. Send the entire form (page 1) to the address provided under *Where To File*, on page 2.

If you are making a payment along with the automatic extension request, also complete Part III, boxes 1, 2, and 3 only, and send the entire form (page 1) to the address provided under *Where To File*, on page 2.

**Note.** Keep a copy of the form for your records.

Except when the donor has died (see below), any extension granted on Form 8892 will end on October 15 of the applicable year, unless the due date falls on a Saturday, Sunday, or legal holiday. In this case, the due date will be the next business day.

**Donor's death.** If the donor died during the tax year, Form 709 may be due before April 15. See the instructions for Form 709 to determine the due date. The maximum extension we will grant for Form 709 is 6 months from the initial due date. Enter the donor's date of death in the space indicated.

## Part III—Payment of Gift (and/or Generation-Skipping Transfer) Tax

If you are making a payment of gift and/or GST taxes due with Form 8892, complete Part III only, detach the completed payment voucher, and send it to the address provided under *Where To File*, on page 2.

**Box 1.** Enter the calendar year for which you are paying the gift and/or GST taxes due. Do not enter the year you are filing Form 8892.

**Box 3.** Enter the amount of the GST tax paid from Form 709. The only GST tax you can pay with Form 8892 is the tax on a direct skip reported on Form 709.

**Paying by check or money order.** Make your check or money order payable to the "United States Treasury." Do not send cash. Write your social security number (SSN), daytime phone number, and the calendar year from box 1 (above), followed by "Form 709." Enclose your payment with the detached and completed payment voucher, but do not staple or attach your payment to the voucher.

**Note.** If you changed your mailing address after you filed your last return, use Form 8822, Change of Address, to notify the IRS of the change. Showing a new address on Form 8892 will not update your record. You can get Form 8822 by calling 1-800-829-3676.

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need the information to determine your eligibility for an extension of time to file a United States Gift (and Generation-Skipping Transfer) Tax Return. If you apply for an extension of time to file, you are required by the Internal Revenue Code sections 6001 and 6011 to provide the information requested on this form. Section 6109 requires you to provide your identifying number. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws.

We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

If you fail to provide this information in a timely manner, or provide incomplete information, your application for an extension of time to file may be denied and you may be liable for interest and penalties. If you willfully provide false or misleading information, you may be subject to criminal prosecution.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances.

The estimated average time is:

<b>Learning about the law or the form</b> . . . . .	13 min.
<b>Preparing the form</b> . . . . .	12 min.
<b>Copying, assembling, and sending the form to the IRS</b> . . . . .	16 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the tax form to this address. Instead, see *Where To File*, on page 2.

