



Note: *The draft you are looking for begins on the next page.*

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Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Form **709-NA****United States Gift (and Generation-Skipping Transfer) Tax Return
of Nonresident Not a Citizen of the United States**

OMB No. 1545-0092

Department of the Treasury
Internal Revenue ServiceGo to www.irs.gov/Form709NA for instructions and the latest information.
(For gifts made during calendar year 2025)**2025****Part 1—General Information**

1 Donor's first name (given) and middle initial		2 Donor's last (family) name		3 Donor's U.S. taxpayer identification number (if any)	
4 Legal residence (domicile) (see instructions)					
5 Citizenship (see instructions)		6 Date of birth		7 Place of birth	
8a Address (number and street). If you have a P.O. box, see instructions.					8b Apt. no.
9 City, town, or post office. If you have a foreign address, also complete spaces below.				10 State	11 ZIP code
12 Foreign country name		13 Foreign province/state/county		14 Foreign postal code	
15 Telephone number		16 Fax number		17 Email address	
18 If the donor died during the year, check here ☐ and enter date of death _____.					
19 If you extended the time to file this Form 709-NA, check here ☐					
20 Enter the total number of donees listed on Schedule A. Count each person only once _____					
					Yes No
21 Will you (the donor) file or have you filed Form 709 for the current year? (see instructions) _____					
22a Have you (the donor) previously filed a Form 709-NA (or 709 or 709-A) for any other year? If "Yes," complete Schedule B. If "No," skip line 22b _____					
b Has your address changed since you last filed Form 709-NA (or 709 or 709-A)? If "Yes," attach a statement listing address(es) _____					
23a If you are reporting items on this return based on the provisions of a gift tax treaty or protocol, check here ☐ and attach Form 8833.					
b If an amended return, check here ☐					

Part 2—Tax Computation

1	Enter the amount from Schedule A, Part 4, line 11	1	
2	Enter the amount from Schedule B, line 3	2	
3	Total taxable gifts. Add lines 1 and 2	3	
4	Tax computed on amount on line 3 (see <i>Table for Computing Gift Tax</i> in instructions)	4	
5	Tax computed on amount on line 2 (see <i>Table for Computing Gift Tax</i> in instructions)	5	
6	Balance. Subtract line 5 from line 4	6	
7	Other credits (see instructions)	7	
8	Credit for foreign gift taxes (see instructions)	8	
9	Total credits. Add lines 7 and 8	9	
10	Balance. Subtract line 9 from line 6. Do not enter less than zero	10	
11	Generation-skipping transfer taxes (from Schedule D, Part 3, col. (g), total)	11	
12	Total tax. Add lines 10 and 11	12	
13	Gift and generation-skipping transfer taxes prepaid with extension of time to file	13	
14	Tax due. If the amount on line 12 is more than the amount on line 13, subtract line 13 from line 12. For details on how to pay, go to www.irs.gov/Payments or see the instructions	14	
15a	Overpayment. If the amount on line 13 is more than the amount on line 12, subtract line 12 from line 13 and complete lines 15b, 15c, and 15d	15a	
b	Routing number	c Type: ☐ Checking ☐ Savings	
d	Account number		

**Sign
Here**

Under penalties of perjury, I declare that I have examined this return, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than donor) is based on all information of which preparer has any knowledge.

Signature of donor

Date

May the IRS discuss this return
with the preparer shown below?
See instructions. ☐ Yes ☐ No**Paid
Preparer
Use Only**

Preparer's name

Preparer's signature

Date

Check ☐ if
self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice,
see the instructions for this form.

Cat. No. 94048Y

Form **709-NA** (2025) Created 7/10/25

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SCHEDULE A **Computation of Taxable Gifts** (Including transfers in trust) (see instructions)

A	Does the value of any item listed on Schedule A reflect any valuation discount? If "Yes," attach explanation	☐ Yes	☐ No
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B If you elect under section 529(c)(2)(B) to treat any transfers made this year to a qualified tuition program as made ratably over a 5-year period, check here ☐ . See instructions. Attach a statement.

Part 1—Gifts Subject Only to Gift Tax. Gifts less political organization, medical, and educational exclusions.

(a) Item number	(b) Donee's name and address	(c) Relationship to donor (if any)	(d) Description of gift	(e) Donor's adjusted basis of gift	(f) Date of gift	(g) Value at date of gift	Check boxes where applicable		
							(h) Deductible charitable gift	(i) Deductible gift to spouse	(j) Section 2652(a)(3) election
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Total of Part 1. Add amounts from Part 1, column (g)									

Total of Part 1. Add amounts from Part 1, column (g)

(If more space is needed, attach additional statements.)

SCHEDULE A **Computation of Taxable Gifts** (Including transfers in trust) (see instructions) (continued)

Part 2—Direct Skips. Gifts that are direct skips and are subject to both gift tax and generation-skipping transfer tax. You must list the gifts in chronological order.

(a) Item number	(b) Donee's name and address	(c) Relationship to donor (if any)	(d) Description of gift	(e) Donor's adjusted basis of gift	(f) Date of gift	(g) Value at date of gift	Check boxes where applicable			
							(h) Deductible charitable gift	(i) Deductible gift to spouse	(j) Section 2652(a)(3) election	(k) Section 2632(b) election out
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Total of Part 2. Add amounts from Part 2, column (g)										

(If more space is needed, attach additional statements.)

SCHEDULE A **Computation of Taxable Gifts** (Including transfers in trust) (see instructions) (continued)

Part 3—Indirect Skips and Other Transfers in Trust. Gifts to trusts that are indirect skips as defined under section 2632(c) or to trusts that are currently subject to gift tax and may later be subject to generation-skipping transfer tax. You must list these gifts in chronological order.

(a) Item number	(b) Donee's name and address	(c) Relationship to donor (if any)	(d) Description of gift	(e) Donor's adjusted basis of gift	(f) Date of gift	(g) Value at date of gift	Check boxes where applicable			
							(h) Deductible charitable gift	(i) Deductible gift to spouse	(j) Section 2652(a)(3) election	(k) Section 2632(c) election
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Total of Part 3. Add amounts from Part 3, column (g)										

(If more space is needed, attach additional statements.)

SCHEDULE A **Computation of Taxable Gifts** (Including transfers in trust) (see instructions) (continued)**Part 4—Taxable Gift Reconciliation**

1	Total value of gifts of donor. Add totals from column (g) of Schedule A, Parts 1, 2, and 3	1	
2	Total annual exclusions for gifts listed on line 1 (see instructions)	2	
3	Total included amount of gifts. Subtract line 2 from line 1	3	
Deductions (see instructions)			
4	Gifts of interest to U.S. citizen spouse for which a marital deduction will be claimed. Enter the total value of items on Parts 1 and 3 of Schedule A for which the box in column (i) is checked	4	
5	Exclusions attributable to gifts on line 4	5	
6	Marital deduction. Subtract line 5 from line 4	6	
7	Charitable deduction. Enter the total value of items on Parts 1 and 3 of Schedule A for which the box in column (h) is checked less exclusions	7	
8	Total deductions. Add lines 6 and 7	8	
9	Subtract line 8 from line 3	9	
10	Generation-skipping transfer taxes payable with this Form 709-NA (from Schedule D, Part 3, column (g), total)	10	
11	Taxable gifts. Add lines 9 and 10. Enter here and on Part 2—Tax Computation, line 1	11	

Gifts to Your Spouse

12	In what country was your spouse born?
13	What is your spouse's date of birth?
14	Is your spouse a U.S. citizen? ☐ Yes ☐ No
15	If your spouse is a naturalized citizen, when and where did your spouse acquire citizenship?
16	If your spouse is not a U.S. citizen, of what country is your spouse a citizen?

Terminable Interest (Qualified Terminable Interest Property) Marital Deduction. (See instructions for Schedule A, Part 4, line 4.)

If a trust (or other property) meets the requirements of qualified terminable interest property under section 2523(f), and:

a. The trust (or other property) is listed on Schedule A; and

b. The value of the trust (or other property) is entered in whole or in part as a deduction on Schedule A, Part 4, line 4, then the donor shall be deemed to have made an election to have such trust (or other property) treated as qualified terminable interest property under section 2523(f).

If less than the entire value of the trust (or other property) that the donor has included in Parts 1 and 3 of Schedule A is entered as a deduction on line 4, the donor shall be considered to have made an election only as to a fraction of the trust (or other property). The numerator of this fraction is equal to the amount of the trust (or other property) deducted on Schedule A, Part 4, line 6. The denominator is equal to the total value of the trust (or other property) listed in Parts 1 and 3 of Schedule A.

If you make the Qualified Terminable Interest Property election, the terminable interest property involved will be included in your spouse's gross estate upon his or her death (section 2044). See instructions for line 4 of Schedule A. If your spouse disposes (by gift or otherwise) of all or part of the qualifying life income interest, he or she will be considered to have made a transfer of the entire property that is subject to the gift tax. See *Transfer of Certain Life Estates Received From Spouse* in the instructions.

17 Election Out of Qualified Terminable Interest Property Treatment of Annuities

☐ Check here if you elect under section 2523(f)(6) **not** to treat as qualified terminable interest property any joint and survivor annuities that are reported on Schedule A and would otherwise be treated as qualified terminable interest property under section 2523(f). See instructions. Enter the item numbers from Schedule A for the annuities for which you are making this election

SCHEDULE B **Gifts From Prior Periods**

If you answered “Yes” on line 22a of Part 1—General Information, see the instructions for completing Schedule B. If you answered “No,” skip to the Part 2—Tax Computation (or Schedule D, if applicable). Complete Schedule A before beginning Schedule B. See instructions for recalculation of the column (c) amounts. Attach calculations.

(a) Calendar year or calendar quarter (see instructions)	(b) Internal Revenue office where prior return was filed	(c) Amount of applicable credit (unified credit) against gift tax for periods after December 31, 1976	(d) Amount of specific exemption for prior periods ending before January 1, 1977	(e) Amount of taxable gifts
1 Totals for prior periods		1		
2 Amount, if any, by which total specific exemption, line 1, column (d), is more than \$30,000				2
3 Total amount of taxable gifts for prior periods. Add amount on line 1, column (e), and amount, if any, on line 2. Enter here and on Part 2—Tax Computation, line 2				3

(If more space is needed, attach additional statements.)

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SCHEDULE D Computation of Generation-Skipping Transfer Tax

Note: Inter vivos direct skips that are completely excluded by the GST exemption must still be fully reported (including value and exemptions claimed) on Schedule D.

Part 1—Generation-Skipping Transfers. List items from Schedule A first, then items to be reported on Schedule D, including any transfers subject to an Estate Tax Inclusion Period (ETIP).

[illegible]

(If more space is needed, attach additional statements.)

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