



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

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

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](#).

**Application for Automatic Extension of Time To File
Form 709 or Form 709-NA and/or Payment of
Gift/Generation-Skipping Transfer Tax**
Go to www.irs.gov/Form8892 for instructions and the latest information.

OMB No. 1545-1913

For calendar year 20____, or other tax year beginning____, 20____, and ending____, 20____.

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 or Form 2350	do not expect to owe gift or GST tax	do not use Form 8892.
file Form 4868 or Form 2350	expect to owe gift or GST tax	use Form 8892-V, Payment Voucher, (below) to pay gift or GST tax.
need to extend the time to file Form 709 or Form 709-NA	are not requesting an extension for your individual income tax return	use Form 8892 and Form 8892-V, if applicable. See instructions.

Part I	Identification		
	1 First name and initial	2 Last name	3 Donor's U.S. taxpayer identification number (see instructions)
	4a Address (number and street). If you have a P.O. box, see instructions.		4b Apt. no.
	5 City, town, or post office	6 State	7 ZIP code
Type or print	8 Foreign country name	9 Foreign province/state/county	10 Foreign postal code

Part II Automatic Extension of Time To File Form 709 or Form 709-NA (Section 6081)
If you are applying for an automatic 6-month extension of time to file Form 709 or Form 709-NA but are not applying for an extension
of time to file your individual income tax return, check here. See instructions ☐ 709 ☐ 709-NA

For either box checked, if the donor died during the year, enter the date of death (mo., day, year)_____.

Detach Here and Mail With Your Payment

Payment Voucher

OMB No. 1545-1913

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

Part III Payment of Gift (and/or Generation-Skipping Transfer) Tax				
1 Tax year	2 Amount of gift tax paid from Form 709	3 Amount of gift tax paid from Form 709-NA	4 Amount of GST tax paid from Form 709	5 Amount of GST tax paid from Form 709-NA
20	\$	\$	\$	\$
Complete if you file Part III only. (Type or print)	6 First name and initial		7 Last name	8 Donor's U.S. taxpayer identification number (see instructions)
	9a Street address (or P.O. box if mail is not delivered to street address)			9b Apt. no.
	10 City or town, state or province, country, and ZIP or foreign postal code			