

Form 709-NA

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

OMB No. 1545-XXXX

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form709NA](https://www.irs.gov/Form709NA) for instructions and the latest information.  
(For gifts made during calendar year 2025)

2025

Part I 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 \_\_\_\_\_

22b 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 \_\_\_\_\_

23b If an amended return, check here ☐

Part II Tax Computation

1 Enter the amount from Schedule A, Part 4, line 11 . . . . .

2 Enter the amount from Schedule B, line 3 . . . . .

3 Total taxable gifts. Add lines 1 and 2 . . . . .

4 Tax computed on amount on line 3 (see *Table for Computing Gift Tax* in instructions) . . . . .

5 Tax computed on amount on line 2 (see *Table for Computing Gift Tax* in instructions) . . . . .

6 Balance. Subtract line 5 from line 4 . . . . .

7 Other credits (see instructions) . . . . .

8 Credit for foreign gift taxes (see instructions) . . . . .

9 Total credits. Add lines 7 and 8 . . . . .

10 Balance. Subtract line 9 from line 6. Do not enter less than zero . . . . .

11 Generation-skipping transfer taxes (from Schedule D, Part 3, col. G, total) . . . . .

12 Total tax. Add lines 10 and 11 . . . . .

13 Gift and generation-skipping transfer taxes prepaid with extension of time to file . . . . .

14 If line 13 is less than line 12, enter **balance due**. See instructions . . . . .

15 If line 13 is greater than line 12, enter **amount to be refunded** . . . . .

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**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.

May the IRS discuss this return with the preparer shown below?

See instructions. ☐ **Yes** ☐ **No**

Signature of donor

Date

**Paid  
Preparer  
Use Only**

Print/Type 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)

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

**A**    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	Check boxes where applicable			(h) Donor's adjusted basis of gift	(i) Date of gift	(j) Value at date of gift
				(e) If charitable gift	(f) If deductible gift to spouse	(g) 2652(a) (3) election			
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
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				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

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

(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	Check boxes where applicable			(h) Donor's adjusted basis of gift	(i) Date of gift	(j) Value at date of gift
				(e) Charitable gift	(f) If 2632(b) election out	(g) 2652(a)(3) election			
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
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Total of Part 2. Add amounts from Part 2, column (j) . . . . .

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

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## SCHEDULE A

**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.

[illegible]

**Total of Part 3.** Add amounts from Part 3, column (j) . . . . .

*(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**

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

**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 QTIP election, the terminable interest property involved will be included in your spouse's gross estate upon your spouse's 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, your spouse 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.

If you answered "Yes" on line 22a of Part I — General Information, see the instructions for completing Schedule B. If you answered "No," skip to 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.

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

**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.)*



**SCHEDULE D**    **Computation of Generation-Skipping Transfer Tax** *(continued)*

**Part 2 — GST Exemption Reconciliation (Section 2631)**

Complete items 1-8 below if boxes in column (g) on Schedule A, Parts 1-3 were checked to identify the 2652(a)(3) election being made. See instructions.		
<b>1</b>	Maximum allowable exemption (see instructions) . . . . .	<b>1</b>
<b>2</b>	Total exemption used for periods before filing this return . . . . .	<b>2</b>
<b>3</b>	Exemption available for this return. Subtract line 2 from line 1 . . . . .	<b>3</b>
<b>4</b>	Exemption claimed on this return from Part 3, column (c), total below . . . . .	<b>4</b>
<b>5</b>	Automatic allocation of exemption to transfers reported on Schedule A, Part 3. To opt out of the automatic allocation rules, you must attach an <b>"Election Out"</b> statement. See instructions . . . . .	<b>5</b>
<b>6</b>	Exemption allocated to transfers not shown on line 4 or line 5 above. You must attach a <b>"Notice of Allocation."</b> See instructions . . . . .	<b>6</b>
<b>7</b>	Add lines 4, 5, and 6 . . . . .	<b>7</b>
<b>8</b>	Exemption available for future transfers. Subtract line 7 from line 3 . . . . .	<b>8</b>

**Part 3 — Tax Computation**

<b>(a)</b> Item number (from Schedule D, Part 1)	<b>(b)</b> Net transfer (from Schedule D, Part 1, col. (e))	<b>(c)</b> GST exemption allocated	<b>(d)</b> Divide col. (c) by col. (b)	<b>(e)</b> Inclusion ratio (Subtract col. (d) from 1.000)	<b>(f)</b> Applicable rate (multiply col. (e) by 40% (0.40))	<b>(g)</b> Generation-skipping transfer tax (multiply col. (b) by col. (f))
<b>1</b>						
Total exemption claimed. Enter here and on Part 2, line 4, above. May not exceed Part 2, line 3, above				<b>Total generation-skipping transfer tax.</b> Enter here; also on Schedule A, Part 4, line 10; and on Part 2—Tax Computation, line 11 . . . . .		

**Additional Data**

**Return to Form**

**Software ID:**  
**Software Version:**