

Tax Year 2025 709/709-NA MeF Forms Return Due Dates

Annual Forms

The Form 709 and 709-NA are annual returns. Generally, the donor must file Form 709 or 709-NA, no later than the earliest of January 1, but not later than April 15, of the year after the gift was made, excluding extensions.

•Form 709 •Form 709-NA Tax Period	Tax Period Ending Date	Return Due Date
2025	December 31, 2025	April 15, 2026