

**Application for Extension of Time
 To File Information Returns**
 (For Forms W-2, W-2G, 1042-S, 1097, 1098, 1099, 3921, 3922, 5498, and 8027)

▶ **This form may be filed out online.** See *How to file* below.

Do not use this form to request an extension of time to (1) file Form 1040 (use Form 4868), (2) file Form 1042 (use Form 7004), or (3) furnish statements to recipients (see Extensions under part M in the General Instructions for Certain Information Returns).

1 Payer's/filer's information. Type or print clearly in black ink.

Payer's/filer's name _____
 Address _____
 City _____ State _____ ZIP Code _____
 Contact name _____ Telephone number _____
 Email address _____

2 Taxpayer identification number (TIN)
 (Enter the payer/filer nine-digit number.
 Do not enter hyphens.)

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3 Check your method of filing information returns (check only one box). Use a separate Form 8809 for each method.

electronic paper

4 If you are requesting an extension for more than one payer/filer, enter the total number of payers/filers and attach a list of names and taxpayer identification numbers. See *How to file* below for details. ▶

5 Check this box **only** if you already requested the automatic extension and you now need an **additional** extension. See instructions. ▶

6 Check **only** the box(es) that apply. **Do not** enter the number of returns.

| Form(s) | ✓ here | Form(s) | ✓ here | Form | ✓ here |
|------------------------------------|--------|----------|--------|------|--------|
| W-2 | | 5498 | | 8027 | |
| 1097, 1098, 1099, 3921, 3922, W-2G | | 5498-ESA | | | |
| 1042-S | | 5498-SA | | | |

7 If you checked the box on line 5, state in detail why you need an additional extension of time. You must provide sufficient cause as to why you were not able to file by the date granted by the first extension request. If you need more space, attach additional sheets. Include the payer/filer name and taxpayer identification number on each additional page.

Under penalties of perjury, I declare that I have examined this form, including any accompanying statements, and, to the best of my knowledge and belief, it is true, correct, and complete.

Signature ▶ _____ **Title ▶** _____ **Date ▶** _____

General Instructions

Purpose of form. Use Form 8809 to request an initial or additional extension of time to file only the forms shown in line 6 for the current tax year.

Who should file. Payers/filers who need more time to file information returns with the IRS should file this form before the filing due date. See *When to file*, later.

How to file. Extensions may be requested:

- Online by completing a fill-in Form 8809 through the FIRE system at <http://fire.irs.gov> for an automatic 30-day extension. Acknowledgements are automatically displayed online if the request is made by the due date of the return.
- Electronically through the FIRE system in a file formatted according to the specifications in Publication 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G.
- On paper Form 8809. Mail the form to the address shown in *Where to file*, later, or fax it to 1-877-477-0572 (toll free). You are encouraged to submit your request via the online fill-in form.

Where to file. Send Form 8809 to:

Internal Revenue Service
 Attn: Extension of Time Coordinator
 240 Murall Drive, Mail Stop 4360
 Kearneysville, WV 25430

Need help? If you have questions about Form 8809, call the IRS toll free at 1-866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).

Also, see Pub. 1220 and Pub. 1187, Specifications for Electronic Filing of Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding. For additional information, see Topic 803, Waivers and Extensions, at www.irs.gov/taxtopics.

Note. Specifications for filing Forms W-2, Wage and Tax Statement, electronically are only available from the Social Security Administration (SSA). Call 1-800-772-6270 for more information or visit the SSA's Employer W-2 Filing Instructions & Information page at www.socialsecurity.gov/employer.

When to file. File Form 8809 as soon as you know an extension of time to file is necessary, but not before January 1 of the filing year. Form 8809 must be filed by the due date of the returns. See the chart below that shows the due dates for filing this form on paper or electronically. Payers/filers of Form W-2 whose business has terminated should see *Terminating a business* in the *Special Reporting Situations for Form W-2* section of the General Instructions for Forms W-2 and W-3 to request an extension.

If you are requesting an extension of time to file several types of forms, you may use one Form 8809, but you must file Form 8809 by the earliest due date. For example, if you are requesting an extension of time to file both Forms 1099 and 5498, you must file Form 8809 by February 28 (March 31 if you file electronically). You may complete more than one Form 8809 to avoid this problem. An extension cannot be granted if a request is filed after the filing due date of the information returns.

The due dates for filing Form 8809 are shown below.

| IF you file Form(s) . . . | ON PAPER, then the due date is . . . | ELECTRONICALLY, then the due date is . . . |
|---------------------------|--------------------------------------|--|
| W-2 | Last day of February | March 31 |
| W-2G | February 28 | March 31 |
| 1042-S | March 15 | March 15 |
| 1097 | February 28 | March 31 |
| 1098 | February 28 | March 31 |
| 1099 | February 28 | March 31 |
| 3921 | February 28 | March 31 |
| 3922 | February 28 | March 31 |
| 5498 | May 31 | May 31 |
| 8027 | Last day of February | March 31 |

If any due date falls on a Saturday, Sunday, or legal holiday, file by the next business day.

Note. File your information returns as soon as they are ready and do not send a copy of Form 8809 or any letters with the returns you file (see exception below).

Exception. When filing Form 8027 on paper only, attach a copy of your timely filed Form 8809.

Extension period. The automatic extension is 30 days from the original due date. You may request one additional extension of not more than 30 days by submitting a second Form 8809 before the end of the first extension period (see *Line 5*, later). Requests for an additional extension of time to file information returns are not automatically granted. Generally, requests for additional time are granted only where it is shown that extenuating circumstances prevented filing by the date granted by the first request.

Note. The automatic extension of time to file and any approved requests for additional time will only extend the due date for filing the information returns with the IRS. It does not extend the due date for furnishing statements to recipients.

Penalty. Payers/filers may be subject to a late filing penalty if required information returns are filed late and you have not applied for and received an approved extension of time to file. The amount of the penalty is based on when you file the correct information return. For more information on penalties, see part O in the General Instructions for Certain Information Returns, and *Penalties* in the Instructions for Form 1042-S, the Instructions for Form 8027, and the General Instructions for Forms W-2 and W-3.

Specific Instructions

Line 1. Enter the payer's/filer's name and complete mailing address, including room or suite number of the filer requesting the extension of time. Use the name and address where you want correspondence sent. For example, if you are a preparer and want to receive correspondence, enter your client's complete name, care of (c/o) your firm, and your complete mailing address.



The legal name and TIN on your extension request must be exactly the same as the name you provided when you applied for your EIN using Form SS-4, Application for Identification Number, the Online Internet EIN

Application, or the EIN Toll-Free Telephone Service. If a name change has been submitted to the IRS, supply the current legal name and TIN. Do not use abbreviations.

Enter the name of someone who is familiar with this request whom the IRS can contact if additional information is required. Please provide your telephone number and email address.

Line 2. Enter the payer's/filer's nine-digit employer identification number (EIN) or qualified intermediary employer identification number (QI-EIN). If you are not required to have an EIN or QI-EIN, enter your social security number. Do not enter hyphens.

Line 5. Check this box only if you have already received the automatic 30-day extension, and you need an additional extension for the same year for the same forms. Do not check this box unless you requested an original extension.

If you check this box, be sure to complete line 7.

Signature. No signature is required for the automatic 30-day extension. For an additional extension, Form 8809 must be signed by the payer/filer or a person who is duly authorized to sign a return.

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. We use this information to determine if you qualify for an extension of time to file information returns. You are not required to request an extension of time to file; however, if you request an extension, sections 6081 and 6109 and their regulations require you to provide this information, including your identification number. Failure to provide this information may delay or prevent processing your request; providing false or fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions 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.

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 Code section 6103.

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

Recordkeeping 4 hr., 4 min.

Learning about the law or the form 18 min.

Preparing and sending the form to the IRS 22 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 Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where to file* on page 1.