



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.28.6

DECEMBER 12, 2022

EFFECTIVE DATE

(01-01-2023)

PURPOSE

- (1) This transmits new IRM 3.28.6, Processing Paper Form 8809, Application for Extension of Time to File Information Returns.

MATERIAL CHANGES

- (1) This is a new manual, and all content is new.

EFFECT ON OTHER DOCUMENTS

This Internal Revenue Manual (IRM) instruction is new and has no impact on a previous issued document.

AUDIENCE

These instructions are used by Wage and Investment (W&I), Ogden Submission Processing Center (OSPC).

James L Fish
Director, Submission Processing
Wage and Investment Division

3.28.6

Processing Paper Form 8809, Application for Extension of Time to File Information Returns

Table of Contents

3.28.6.1 Program Scope and Objectives

3.28.6.1.1 Background

3.28.6.1.2 Authority

3.28.6.1.3 Responsibilities

3.28.6.1.4 Program Management and Review

3.28.6.1.5 Program Controls

3.28.6.1.6 Terms/Acronyms/Definitions

3.28.6.1.7 Related Resources

3.28.6.2 Source Documents

3.28.6.2.1 Program Codes

3.28.6.2.2 Requesting Extension User Database Access

3.28.6.2.3 Requesting Access to Test application for the Extension User Database

3.28.6.3 Extensions That Can Be Requested on Form 8809

3.28.6.3.1 Transmitters

3.28.6.4 Determination of Timely Filing General Instructions

3.28.6.5 Form 8809 and Database Field Descriptions

3.28.6.5.1 Form 8809 Document Review

3.28.6.6 Extension Database Field Description

3.28.6.6.1 Extenuating Circumstances for Form W-2/Form 1099-NEC/Additional 30-day Request

3.28.6.6.2 Miscellaneous Extension Database Check Boxes

3.28.6.7 Multiple Payer Table

3.28.6.8 Error Messages

3.28.6.9 Adding Master Records to the Extension Database

3.28.6.9.1 Search for TIN Found

3.28.6.9.2 Search for TIN Not Found

3.28.6.9.3 Both Non-Automatic and Automatic Indication

3.28.6.9.4 Electronic or Paper

3.28.6.9.5 Complete Request

3.28.6.9.5.1 Incomplete Request

3.28.6.10 Adding Multiple Master Records to the Extension Database

3.28.6.10.1 Input to Multi Payer Table

3.28.6.10.2 Adding Additional Form Types

3.28.6.10.3 Completing Multi Payer lookup

3.28.6.11 Requesting Additional Time

3.28.6.11.1 Inputting Additional 30-Day extension

-
- 3.28.6.11.2 Original Record, Found
 - 3.28.6.11.3 Original Record, not Found
 - 3.28.6.12 Revised Reconsideration
 - 3.28.6.12.1 Processing Reconsiderations
 - 3.28.6.13 Cloned Records to the Extension Database
 - 3.28.6.13.1 Cloning Records
 - 3.28.6.14 Correspondence
 - 3.28.6.14.1 Reconsiderations
 - 3.28.6.15 Approval and Denial of Form 8809
 - 3.28.6.15.1 Action Codes
 - 3.28.6.16 Search Options
 - 3.28.6.16.1 Extension Master Search
 - 3.28.6.16.2 Extension Multiple Payer Search
 - 3.28.6.16.3 Status
 - 3.28.6.17 Verification of the Form 8809
 - 3.28.6.17.1 Verification Process for Individual Records
 - 3.28.6.17.2 Verification Process for All records
 - 3.28.6.17.3 Bulk Verify All
 - 3.28.6.18 Audit Trail

Exhibits

- 3.28.6-1 Terms/Acronyms/Definitions
- 3.28.6-2 Due Date for Filling Form 8809
- 3.28.6-3 Action Codes, Corresponding Letter Text and Comments for complete request
- 3.28.6-4 Action Codes, Corresponding Letter Text and Comments for incomplete request
- 3.28.6-5 Extension User Roles
- 3.28.6-6 Key Combinations

Processing Paper Form 8809, Application for Extension of Time to File Information Returns 3.28.6

page 1

3.28.6.1 (01-01-2023) Program Scope and Objectives

- (1) **Purpose:** This IRM provides instruction on processing of paper filed Form 8809, Application for Extension of Time to File Information Returns for Form W-2 series, Form W-2G, Form 1042-S, Form 1094-C, Form 1095, Form 1097-BTC, Form 1098 series, Form 1099 series, Form 3921, Form 3922, Form 5498 series, and Form 8027.
- (2) **Audience:** Submission Processing Return & Income Verification Service (RAIVS) Operation personnel including clerks, leads and supervisors. These instructions apply to the Ogden Submission Processing Center (OSPC) only.
- (3) **Policy Owner:** The Director of Submission Processing.
- (4) **Program Owner:** Mail Management Data Conversion (MMDC) Section, Paper Processing Branch (an organization within Submission Processing).
- (5) **Primary Stakeholders:** Exempt Organization Headquarters who rely on transcription of exempt organization returns and Electronic Products & Services Support (EPSS).

3.28.6.1.1 (01-01-2023) Background

- (1) Filers send paper Form 8809, Application for Extension of Time to File Information Returns, to request an initial or additional extension of time to file these forms. This request must be postmarked no later than the due date of the return. The IRS must convert the information present on the paper filings to an electronic data record.

3.28.6.1.2 (01-01-2023) Authority

- (1) This IRM takes into consideration information contained in Code of Federal Regulations (CFR).
 - 26 CFR 1.6081-8, Extension of time to file certain information returns.
 - 26 CFR 601.602, and https://www.irs.gov/irb/2016-35_IRB, Revenue Procedures 2016-35.
- (2) Policy Statements for Submission Processing are contained in IRM 1.2.1, Servicewide Policies and Authorities, Servicewide Policy Statements.

3.28.6.1.3 (01-01-2023) Responsibilities

- (1) The Director of Submission Processing is responsible for monitoring operational performance for the Submission Processing Campus.
- (2) The Planning and Analysis staff provides feedback and supports local management to achieve and effectively monitor scheduled goals.
- (3) The team manager/lead is responsible for performance monitoring, verification of specific records, bulk submissions for release to Filing Information Returns Electronically (FIRE) and ensuring employees have the tools to perform their duties. More information on FIRE can be located in IRM 3.42.9, Electronic Tax Administration, Filing Information Returns Electronically (FIRE).
- (4) The team employees are responsible for following the instructions contained in this IRM and maintaining updated IRM procedures.

3.28.6.1.4
(01-01-2023)
**Program Management
and Review**

- (1) **Program Goals:** To timely review and input all extension requests received into the Information Returns Program (IRP) Extension Database, a portal base access for data entry.
- (2) **Program Reports:** Management uses the following reports to monitor weekly status of the program to completeness:
 - PCC 6040, SC WP&C Performance and Cost Report
 - PCC 6240, SC WP&C Program Analysis Report
- (3) **Program Effectiveness:** Each function must complete inventory prior to the program completion date stated in IRM 3.30.123, Work Planning and Control - Processing Timeliness: Cycles, Criteria, and Critical Dates.

Note: The completion date of this program has been historically in November.

3.28.6.1.5
(01-01-2023)
Program Controls

- (1) Management uses unit production cards (UPCs) to measure and record activity in each function of this program.
- (2) Management can use local reports to establish information to support daily program control. Local reports never replace the established official reports.

3.28.6.1.6
(01-01-2023)
**Terms/Acronyms/
Definitions**

- (1) Locate terms and acronyms in Exhibit 3.28.6-1, Terms/Acronyms/Definitions.

3.28.6.1.7
(01-01-2023)
Related Resources

- (1) IRM is present on Servicewide Electronic Research Program (SERP) at the following site: <http://serp.enterprise.irs.gov/homepage.html>
- (2) Submit IRM deviations in writing following instructions from IRM 1.11.2.2, Internal Management Documents System - Internal Revenue Manual (IRM) Process, IRM Standards, and elevate through proper channels for executive approval.
- (3) IRS adopted the Taxpayer Bill of Rights (TBOR) which lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights, and additional information on the *Taxpayer Bill of Rights* site located at the following location: <https://www.irs.gov/taxpayer-bill-of-rights>.

3.28.6.2
(01-01-2023)
Source Documents

- (1) This IRM contains instructions for processing Information Returns using the following form types:
- (2) Automatic form types:
 - Form W-2G, Certain Gambling Winnings
 - Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding
 - Form 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns
 - Form 1095-B, Health Coverage
 - Form 1095-C, Employer-Provided Health Insurance Offer and Coverage

- Form 1097-BTC, Bond Tax Credit
- Form 1098 series
- Form 1099 series
- Form 3921, Exercise of an Incentive Stock Option Under Section 422(b)
- Form 3922, Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)
- Form 5498 series
- Form 5498-ESA, Coverdell ESA Contribution Information
- Form 5498-SA, HSA, Archer MSA, or Medicare Advantage MSA Information
- Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips

(3) Non-Automatic form types:

- Form W-2 series
- Form 1099-NEC, Nonemployee Compensation
- Form 1099-QA, Distributions from ABLE Accounts
- Form 5498-QA, ABLE Account Contribution Information

3.28.6.2.1
(01-01-2023)
Program Codes

- (1) Use function number 240 and program code number 12820 for the processing functions of Form 8809, Application for Extension of Time to File Information Returns.

3.28.6.2.2
(01-01-2023)
Requesting Extension User Database Access

- (1) Business Entitlement Access Request System (BEARS) is the formal system used to request access to the Extensions application.
- (2) To access the Extensions application, users must request permission using BEARS. The user should list in the Special Instructions field, the role(s) for the application which they need.
- (3) Following are the application types which can be requested in BEARS to Access the Production application:
- **PROD USER WI-IRP-EXTEN (INFORMATION RETURNS PROCESSING - IRP)** Special instructions - User role for the production Extension application used by Wage and Investment (W&I).
 - **PROD SPEC WI-IRP-EXTEN (INFORMATION RETURNS PROCESSING - IRP)** Special instructions - Specialist role for the production Extension application used by W&I.
- (4) Once the request has been approved by management, the user is added to the Extensions application by the Approver, using the Account Management screen and assigned the required role(s). The list of roles is located in Exhibit 3.28.6-5, Extension User Roles.
- (5) The Uniform Resource Locator (URL) web location address for the Extension production application is <https://t2ps.ds.web.irs.gov/extensions/default.aspx>, Extension Database.

3.28.6.2.3
(01-01-2023)

**Requesting Access to
Test application for the
Extension User
Database**

- (1) The URL for the Extensions test application is to be used “**only**” for testing code changes or training.
- (2) **TEST USER WI-IRB-EXTEN (INFORMATION RETURNS PROCESSING - IRP)** Special Instructions - User role for the test Extension application used by W&I.
- (3) **TEST SPEC WI-IRP-EXTEN (INFORMATION RETURNS PROCESSING - IRP)** Special Instruction - Specialist role for the test Extension application used by W&I.

Reminder: Users should only request access to the test system if they will be testing code changes or if needed for training. Do not enter any actual Form 8809 requests on the test system.

- (4) The URL for the test application is <https://t2ps.dstest.web.irs.gov/extensions/>, Extension Database. (You will see test page in the middle of the application.)

3.28.6.3
(01-01-2023)

**Extensions That Can Be
Requested on Form
8809**

- (1) **Automatic 30-day extension (excludes Forms 1099-NEC and W-2 series with the exception of Form W-2G)**
 - Requests can be made by transmitting an electronic file or fill-in form on the FIRE Production System IRM 3.42.9 or submitting a paper Form 8809.
 - Must be filed by the due date of the return for which the extension is being requested. Due dates of the Form 8809 are located in Exhibit 3.28.6-2, Due Date of filling Form 8809. If an extension is being requested for more than one return, Form 8809 must be submitted by the earliest return due date.
 - Approved extensions receive a 30-day extension from the due date of the return(s).

Note: 30-day Automatic extension form may be submitted on all revision dates.

- (2) **Additional 30-day extension** (excludes Form 1099-NEC and Form W-2 series with the exception of Form W-2G)
 - Must be submitted via paper Form 8809.
 - Must have an approved 30-day extension.
 - The additional extension must be filed before the expiration of the initial 30-day extension. (Extension database is programmed to calculate the extension.)
 - Form 8809 requirements include:
 - Must have Line 7 applicable box(es) checked that describes the need for an extension, and
 - Must have a signature of filer/transmitter or person authorized to sign the information return
 - Must be on current processing form.

Note: If not on current processing form, enter the data. Then check the box for incomplete response. Copy and paste the following in the AdHoc paragraph: For your extension to be processed you must submit current Form 8809. The action code will begin with an “i”.

(3) Non-automatic 30-day extension for Forms 1099-NEC and W-2 series (Except Form W-2G)

- Must be timely submitted by the due date of the current processing year. (Later referenced as year, year, processing, year (YYPY)). Due dates of the Form 8809 are located in Exhibit 3.28.6-2, Due Date of filling Form 8809.
- Requirements include:
 - Must have Line 7 applicable box(es) checked that describes the need for an extension and,
 - Must have signature of filer/transmitter or a person authorized to sign the information return.
 - Must be on current processing form.

Note: If not on current processing form, enter the data. Then check the box for incomplete response . Copy and paste the following in the AdHoc paragraph: For your extension to be processed you must submit current Form 8809. The action code will begin with an "I".

- An additional 30-day extension is not available for Form W-2 and Form 1099-NEC.

3.28.6.3.1 (01-01-2023) Transmitters

- (1) Transmitters may submit Form 8809 with a number on Line 4 and an attached spreadsheet or table with additional Taxpayer Identification Number(s) (TIN(s)) and Name(s) for additional extensions. These are referred to as Multiple Listings IRM 3.28.6.10, Adding Multiple Master Records to the Extension Database.

3.28.6.4 (01-01-2023) Determination of Timely Filing General Instructions

- (1) Locate due date in Exhibit 3.28.6-2, Due Date for Filing Form 8809.

3.28.6.5 (01-01-2023) Form 8809 and Database Field Descriptions

- (1) Use these procedures as a guide to interpret the fields on the Form 8809 and how they correlate to the Extension Database.

3.28.6.5.1 (01-01-2023) Form 8809 Document Review

- (1) Line 1 - Payer's/filer's name (Entity data).
- (2) Line 2 - Taxpayer identification number (TIN).
- (3) Line 3 - Check box to indicate if Electronic or Paper filing of information returns.
- (4) Line 4 - If box contains a number and a list is attached to Form 8809 with additional TIN(s)/Name(s).

"Multiple Listing", instruction located in IRM 3.28.6.10. If blank, Form 8809 is submitted for a single extension request.

- (5) Line 5 - Additional 30-day extension request - if left blank, indicates a 30-day extension request.
- (6) Line 6 - Type of form(s) an extension is requested for.
- (7) Line 7 - Extension criteria - one box must be checked if request is for Form 1099-NEC, Form W-2 (Except form W-2G), or an additional 30-day extension request.

Note: A signature is required for Form 1099-NEC, Form W-2 (Except form W-2G), and an additional 30-day extension requests.

3.28.6.6
(01-01-2023)
**Extension Database
Field Description**

- (1) Listed below is a description of the fields on the Extension Database that are transcribed. The fields are numbered to correspond with the lines on Form 8809.
 - Tax Year - defaults to current tax year.
 - Foreign Country - check box for foreign address and enter address accordingly. (To the right of the TIN box).
 - Enter TIN (Line 2) - Nine-digits with no hyphens.
 - Enter Name (Line 1).
 - Address (Line 1).
 - City (Line 1).
 - Select State from drop down (Line 1).
 - Zip Code (Line 1).
 - Contact Name if present (Line 1).
 - Phone number if present (Line 1).
 - TCC - No entry needed.
 - Under the field titled Miscellaneous select Filing Electronically or Filing Paper (Line 3).
 - Batch # - No entry needed - Submission Processing (SP) may use a batch number to assist in File control. Field has a 10-character limit.
 - Postmark Date -Default date is 1/31/YYPY (year, year processing, year) for a timely filed Form W-2 or Form 1099-NEC because this is the bulk of the work. After 1/31/YYPY enter the postmark date.

Note: This should be taken from the envelope or have the postmark date edited or stamped on the form after 1/31/YYPY.
 - Check appropriate Form Type (Line 6).

Note: Form type 1099 is also used for the following forms: Form 1097, Form 1098, Form 1099, Form 3921, Form 3922, Form W-2G.

Note: If more than one form type is checked then a separate record must be entered for Form W-2. (Generates a letter paragraph specific for Form W-2 and Form 1099-NEC.)
 - Criteria type is only identified when (Line 5 and or 7) are checked on Form 8809, enter appropriate Criteria Key.

3.28.6.6.1
(01-01-2023)

Extenuating Circumstances for Form W-2/Form 1099-NEC/Additional 30-day Request

- (1) Extenuating Circumstances (Lines 5 and 7) fields on Form 8809 Criteria Key selection is made when Form W-2 (Except Form W-2G), Form 1099-NEC, or additional 30-day extension is requested. Select the appropriate option from the Criteria Key list in the database.
- (2) There are additional Criteria circumstances not listed in the key. Enter the criteria with comment in the comments section of the database per the following:
 - Extreme - notate if one or more Form 8809 Line 7 check box descriptions are selected.
 - None - notate a reason provided and it is not one of the five check boxes on Form 8809 Line 7.

Example: Taxpayer writes a reason on Form 8809 or attaches a letter.
 - No Reconsideration - notate if additional information sent in (incomplete form resubmitted) - and reason reconsideration is not valid.

Example: Line 7 is not complete and/or signature is not present. uncheck the **No Signature** or **No Reason for Delay** in filing your form if checked on original record.

Note: Search TIN, verify Form 8809 information with database, both Name and Form Type must match before updating record.

3.28.6.6.2
(01-01-2023)

Miscellaneous Extension Database Check Boxes

- (1) There are miscellaneous check boxes in the top right corner and at the bottom of the Extension Master Table. You will find the description for each check box in each table below.
- (2) **The miscellaneous check box is in the top right corner of the “Extension Master Table”.**
 - Multiple payer - Form 8809 has an attached sheet with TIN(s)/Name(s) and Line 4 has a number listed.
 - Obsolete Form 8809 – All extension requests must be entered on Form 8809 (Rev. August 2020).

Note: Also enter AdHoc paragraph from number 3.

 - Missing/Inc Multi List - Number in Line 4 but no listing attached.
 - Filing Electronically or Filing Paper - One box must be select from Line 3.
 - No signature – For Form W-2, 1099-NEC and additional 30–day extension only. (Signature is required on Form 8809.)
 - Out of Business - SP will not use.
 - Different payers submitted with the same TIN - Use when working an extension with a multiple listing attached and the TIN(s) or Name(s) on the multiple listing are the same as the master record. Enter the master record and the multiple listing as provided and select this box.
 - Form 8809 mailed to OSPC - Select check box when the form was not mailed directly to Ogden.
 - Incomplete payer name or address - Enter extension information as found on the form (Extension will process without an address).
 - Recipient Only - OSPC will not use (Worked in Martinsburg, WV).

- Good cause not demonstrated – Recipient Only (SP will not use (worked in Martinsburg)).

(3) **The miscellaneous check box at the bottom of the “Extension Master Table”.**

- Comment box is used to add comments when the Multi Payer list is missing or incomplete compared to Line 4 of the Form 8809 request.
- Unpostable - OSPC will not use. (Checked during unpostable listing inventory worked in Martinsburg, WV.)
- AdHoc Paragraph-used to enter comments when obsolete form is used.

Note: The AdHoc Paragraph should state the following in the open box: For your extension request to be processed you must submit current Form 8809 (Rev. August 2020).

The action code will begin with an i.

3.28.6.7
(01-01-2023)

Multiple Payer Table

- (1) The “Multiple Payer Table” isn’t an available choice until the main record has been added. Once a main record has been added and you have checked the box for Multiple Payer, you can select “Multiple Payer Table” at the top of screen.
- (2) On the Multiple Payer Table screen, the only fields that will require entry from the attached listing are:
 - Payer’s TIN
 - Payer’s Name
 - Select “Add” - The TIN(s)/Name(s) will be added to the small table on the right side of screen
- (3) The Table displays:
 - List of returns for the extension request
 - List of Multiple Payer names previously entered
 - Selecting the brown arrow in middle of screen will allow you to move between the multiple records

3.28.6.8
(01-01-2023)

Error Messages

- (1) The Extension Database provides various error messages to aid in data transcription.

Example: Omission of address elements and required check boxes.

Message: Both filing electronically and filing paper were left blank. If this is not correct, please update the record.

3.28.6.9
(01-01-2023)

Adding Master Records to the Extension Database

- (1) On the “Extensions Master Table” screen, before entering a new record, verify if a request already exists for the filer for the current year. Enter the TIN and either click the “Search TIN” button or press the <tab> key.

Note: Entering a complete nine–digit number or pressing Tab will automatically perform a check.

- If less than nine-digits, enter the numbers provided.
- If no TIN, verify database defaulted to “Original”.

3.28.6.9.1
(01-01-2023)
Search for TIN Found

- (1) If a record is found, the control number will be displayed to the right of the screen. Click "Select" next to the control number to display the record. The database will display the previously entered extension record.
- (2) Review the database screen for the following:
 - a. **Additional forms** listed on Line 6 of the Form 8809.
Exception: Enter Form W-2, as a separate record.
 - b. In the Extension Database, click the boxes for the additional forms listed on Form 8809. Select "Update".
Note: The record has been updated will display at the top of the screen in red.
- (3) **Additional 30-day request:** Line 5 checked on the form.
 - a. Search TIN
 - b. Verify from the following information:
 - Name
 - Form Types
 - c. If extension data is located in the database, and Line 7 doesn't have a check box selected then you will select "Criteria Key six", No Selection on Line 7 Form 8809.
 - d. If extension data is located, input per instruction in IRM 3.28.6.11.2, Original Record Found.
- (4) **Reconsideration or Revised** - written across top of Form 8809.
 - a. Search - TIN
 - b. Verify the information on the form with the database information:
 - Name
 - Form Types**Note:** Action Code for incomplete or denied extension records begin with an "i" or "d".
 - c. If extension data is located, input per instructions in IRM 3.28.6.12.1, Processing Reconsiderations.
- (5) **Same TIN with a different Payer Name:**
 - Select "Clear".
 - Enter extension data as a new record. No requirement to research IDRS for TIN/Name as it will be worked as an unpostable.
- (6) If Form 8809 is a true duplicate, no further actions are necessary. Destroy as classified waste.
- (7) Obsolete form (revision date prior to August 2020) verify database defaulted to "Original."

3.28.6.9.2
(01-01-2023)

Search for TIN Not Found

- (1) If a match for the TIN is not found, a message indicating that no records were found will be displayed.
- (2) Enter the data from the form (or letter for recipient requests) into the corresponding boxes on the screen per instruction in IRM 3.28.6.6, Extension Database Field Description.

Note: Be sure to choose if this is an “Original” request submitted on the form or a “Recipient” request to file an extension of time to furnish statements to the recipients.

- (3) Enter data from Form 8809:

- Payer Name - Enter as is. Continue on Name2 Line, when necessary. Do not use abbreviations. .
- Address - Continue on Address2 Line, when necessary. Do not use abbreviations.
- City, State and Zip Code.
- Contact name and telephone number if present.

Note: Check the “Foreign Country” box when entering a foreign address. Enter address as shown.

- (4) **Obsolete form** - check box for “Obsolete Form 8809”. In the box titled AdHoc Paragraph, copy and paste the following:

➤For your extension request to be processed you must submit current Form 8809 (Rev. August 2020).

Note: Action Code will begin with an “I”.

- (5) Check whether the filer will be sending their returns on paper or filing electronically (Line 3).
- (6) **Postmark Date** - Defaults to 1/31/YYPY. After this date, enter the postmark date on envelope or as edited on the form. When the date is after 1/31/YYPY and an envelope is not attached, use default of 1/31/YYPY.
- (7) Form W-2 and Form 1099-NEC must be transcribed as a separate record and should be transcribed before any other records:
 - Enter the Form W-2 or Form 1099-NEC extension information
 - Do not search TIN
 - Select “Add”
 - Select “Clear” to enter the next form starting back at paragraph (3) above

- (8) Under the “Forms” field, check the box(es) for the forms identified on (Line 6):

Note: Form type 1099 is also used for the following: Form 1097, Form 1098, Form 3921, Form 3922 and Form W-2G.

- Select “Add” at top of screen. A second control number is assigned

- (9) Verify appropriate action code is assigned:
 - a. “a” for approved
 - b. “d” for denied

- c. “I” for incomplete

Note: If Line 4 contains a number and a listing of additional TINs/Names are attached to the form, see instructions in IRM 3.28.6.10, Adding Multiple Master Records.

3.28.6.9.3
(01-01-2023)

Both Non-Automatic and Automatic Indication

- (1) If Form 8809 indicates an extension request for both a non-automatic form type (i.e., Form W-2 or Form 1099-NEC) and automatic form type, then create two records. This avoids issues if the non-automatic request is denied. Refer to IRM 3.28.6.2, Source Documents, for a list of automatic and non-automatic form types.

Note: When entering a non-automatic form type such as Form W-2 or Form 1099-NEC, a reason must be given for requesting the extension as these are not granted an automatic extension of time to file.

- (2) Enter the numeric code from the Criteria Key into the Criteria text box that matches the reason the filer has provided.

Note: If criteria code 6, 7, or 8 are entered, an incomplete letter will be generated.

Reminder: A signature is required for non-automatic requests and for additional time requests. If one is not present, check the “No signature” box.

3.28.6.9.4
(01-01-2023)

Electronic or Paper

- (1) Check whether the filer will be sending their returns on paper or filing them electronically (Box 3 on the Form 8809).
- (2) If neither box is checked, Action Code “d22” will be assigned and an incomplete letter will be generated.

3.28.6.9.5
(01-01-2023)

Complete Request

- (1) When you have provided all the necessary information, click the “Add” button or press the <Alt> and <A> keys on your keyboard. The control number will be displayed, and the record will be updated to show the Action Code and approval date if applicable.

Reminder: If a listing is attached to request an extension for Multiple Payers, see IRM 3.28.6.10, Adding Multiple Master Records to the Extension Database.

3.28.6.9.5.1
(01-01-2023)

Incomplete Request

- (1) If a request is incomplete, check the box for “Incomplete payer name/address” and enter a message in the text box titled AdHoc Paragraph.

Note: A maximum of 160 characters may be entered.

- (2) Obsolete Form 8809 submission is considered an incomplete form.

3.28.6.10
(01-01-2023)
**Adding Multiple Master
Records to the
Extension Database**

- (1) If the Form 8809 extension request is for multiple payers (Line 4 contains a number) and a listing is attached, the "Multiple Payer" box must be checked on the Extensions Master screen.

Note: If missed you may check the Multiple Payer box on the first entry and click **Update**.

- (2) When the master record is added, the **Multiple Payer Table** link underlined at the top is enabled. Click on the link to display the **Multiple Payer Table** screen.
- (3) If the TIN or Name on the multiple listing is the same as the master record, enter the master record and the multiple listing as provided. Make sure to check "Different payers submitted with the same TIN check box".

3.28.6.10.1
(01-01-2023)
**Input to Multi Payer
Table**

- (1) The address fields contain the information for the master record. Enter the TIN and Name fields and select the "Add" button. You will receive the message - Record has been added.
- (2) To add another record for the specified control number, click the "Clear Name" button.

Note: The TIN and Name fields will be blanked out, leaving the address field blank.

- (3) Enter the new information and click the "Add" button.

Note: As each record is added, it will be displayed in the table to the right of the input screen.

3.28.6.10.2
(01-01-2023)
**Adding Additional Form
Types**

- (1) Search TIN on the Extension Master Table and to the right click "Select".
- (2) Verify all address information is the same.
- (3) Check the **Form** box of the additional Form(s).
- (4) Select "Update".
- (5) When entering Form 8809 submitted for Form W-2 or Form 1099-NEC and additional form(s), you must transcribe as a separate record.
 - Enter the Form W-2 or Form 1099-NEC extension information
 - Select "Add"
 - Select "Clear"
 - Do not search TIN
 - Enter TIN and extension data for additional forms
 - Select "Add". A second control number is assigned

3.28.6.10.3
(01-01-2023)
**Completing Multi Payer
lookup**

- (1) A list of extensions entered can be viewed by searching the Multiple Payer table.
- (2) Enter the TIN and select "search".

- (3) The "Return" column on screen is for extensions requested that were listed on Form 8809.
- (4) Previously entered extensions can be updated by using the gold arrow to locate previous entries.
- (5) When the Multiple Payer list has completely uploaded you can select the TIN you would like to view by selecting **Select** to the right of the screen.
- (6) To view the Master Record click **View Master Record** at the top of the screen.

Note: Selecting "View Master Record" allows you to return to primary record.

- (7) Going back to the primary screen will enable you to complete the next transcription.

3.28.6.11 (01-01-2023) Requesting Additional Time

- (1) When requesting additional time, all of the following must apply or the request is considered incomplete:
 - Form 8809, Line 5 is checked for additional 30-day extension
 - Or, If system indicates a request was approved, but now the filer is re-requesting additional time
 - Box 7 is complete
 - There is a signature on the form

Exception: Excludes Forms 1099-NEC and Form W-2 with the exception of Form W-2G.

3.28.6.11.1 (01-01-2023) Inputting Additional 30-Day extension

- (1) Search TIN, verify name and form type.
- (2) If the extension data is in the database and Line 7 doesn't have a check box selected, then you will select "Criteria Key six", No Selection on Line 7 Form 8809.

3.28.6.11.2 (01-01-2023) Original Record, Found

- (1) If a request was approved, but now the filer is requesting additional time, search for the original record.
- (2) Once it is displayed on the screen, check the "Additional Time" check box.
- (3) Under the Length column drop down - Select "60".
- (4) Update the Postmark Date per the envelope or as edited on the form. When the envelope is not attached, use default of 1/31/YYPY as the default date.
- (5) Select the Criteria code which applies to the request. Additional criteria not listed in the key codes are as followed and must be entered in comments:
 - Extreme - Select when one or more Form 8809 Line 7 check box descriptions are selected.
 - None - Select when extension criteria is provided; however, it is not one of the four check boxes on Line 7.

Example: Taxpayer writes extension criteria on Form 8809 or attaches a letter.

- No Reconsideration - (written across top of Form 8809). Select when criteria for reconsideration is not valid.

Example: Line 7 is not complete and/or signature is not present. Uncheck the **No Signature** check box if selected on original extension.

- (6) Verify filing method (paper or electronic) is checked.
 - (7) Once all updates have been made, click the "Update" button.
 - (8) A new Action Code will show that the request was approved and the "Approved to Date" will be updated, or a denied code will be added to the Recon Code box to indicate that the additional request was denied.
 - "a" for approved
 - "d" for denied
- Note:** "Additional Time" cannot be checked if adding a new record and an Action Code has not been assigned. An error message will display, and the record will not be added.
- (9) If Form 8809 is complete with a box checked in Line 7 and form is signed, then unchecked "Good cause not demonstrated" and/or "No Signature" box if selected on the original extension submission.

3.28.6.11.3
(01-01-2023)

Original Record, not Found

- (1) If extension information cannot be located in database:

Note: Possible transcription error or lost form. Make sure to also search by name under the Extension Master Search table.

- Enter a timely original extension, process according to IRM 3.28.6.9.2, Search for TIN Not Found and use postmark date of 1/31/YYPY.
- Select the Criteria Key code which applies to the request. Additional criteria not listed in the key codes are as follows and must be entered in comments:
 - Extreme - Select when one or more Form 8809 Line 7 check box descriptions are selected.
 - None - Select when extension criteria is provided; however, it is not one of the four check boxes on Line 7.

Example: Taxpayer writes extension criteria on Form 8809 or attaches a letter.

➤ No Reconsideration - (written across top of Form 8809). Select when criteria for reconsideration is not valid.

Example: Line 7 is not complete and/or signature is not present, uncheck the "No Signature" check box if selected on original extension.

- Signature is required. **If form isn't signed** check the "No Signature" box.

- Select “Add”.
- Once the request has been input as an original 30-day request, then update with the additional 30 days.
- Select “Update”.

3.28.6.12
(01-01-2023)
Revised Reconsideration

- (1) If a request was denied or incomplete, in most cases the filer can request that the extension be reconsidered.
- (2) The filer will send a new Form 8809 with “Revised” written at the top of the form.

3.28.6.12.1
(01-01-2023)
Processing Reconsiderations

- (1) Search TIN on the Master Search table. If original record is not found, search by name.
- (2) If original record is still not found, process according to IRM 3.28.6.9.2, Search for TIN Not Found and use postmark date of 1/31/YYPY. Then proceed to paragraph 4 below.
- (3) If found in database, verify Name and form types against Form 8809.
- (4) Select the Reconsideration drop down and click yes.
- (5) Once displayed on the screen, make any updates, as necessary.

Note: Be sure to check the “Incomplete Response” box.

- (6) Click the “Update” button when finished.
- (7) If the request is approved, the Action Code will be updated and the “Approved to Date” will be present.

Note: The Incomplete Response box is only to be used when a filer is replying with information regarding an incomplete request.

3.28.6.13
(01-01-2023)
Cloned Records to the Extension Database

- (1) Cloning allows records which have both approved and denied return types to be easily split without having to add potentially hundreds of multiple records.
- (2) When a record is cloned, all the multiple records associated with that request are also copied to the new record.

3.28.6.13.1
(01-01-2023)
Cloning Records

- (1) Because both records still contain all form types, one record should be updated to remove all the denied form types and the other should be updated to remove all the approved form types. (i.e., If the record contains a request for Form W-2 and Form 1099. The Form W-2 is denied and the Form 1099 is approved.)

Note: A user must be in the system administrator role to use this feature and it will only be visible to those who have that role.

1. Click the “Clone Record” button.
2. A new record is created which is identical to the first record. A message will display showing the new control number.

3. The comment boxes will update on both records to show the action taken and the control numbers associated with the request.
4. Now that you have two identical records, you will need to delete the form type Form W-2 (uncheck the box next to Form W-2 and click "Update") on one of the records and delete the form type Form 1099 (uncheck the box next to Form 1099 and click "Update") on the other, so that you now have two distinct records.

3.28.6.14
(01-01-2023)

Correspondence

- (1) Letters 5365 are printed in Martinsburg, WV. Approval letters are not issued. Incomplete and denial letters are issued when necessary.
- (2) Envelopes should be attached after 1/31/2023.

3.28.6.14.1
(01-01-2023)

Reconsiderations

- (1) Reconsideration - Letter 5365 incomplete Form 8809, is issued to the taxpayer.
- (2) The letter advises taxpayer (or payer/filer) to respond within 20 days from the date of the letter and to write "Reconsideration" at the top of Form 8809 when responding.

3.28.6.15
(01-01-2023)

Approval and Denial of Form 8809

- (1) The Extension Database assigns an "Action Code" when an extension is "Added".

3.28.6.15.1
(01-01-2023)

Action Codes

- (1) Approved extension - Action Code (AC) begins with an "a".
- (2) Incomplete extension - AC begins with an "i".
- (3) Denied extension - AC begins with a "d".
- (4) Exhibit 3.28.6-3 and Exhibit 3.28.6-4 for a list of Action Codes.

3.28.6.16
(01-01-2023)

Search Options

- (1) Only the data from the current tax year and the six prior years can be retrieved using the "Search" option within the application. None of the data is removed and could be retrieved, if necessary, from the actual database.

3.28.6.16.1
(01-01-2023)

Extension Master Search

- (1) For the on-screen search, enter the data to search and click the "Search" button at the top of the screen.
- (2) You may use the "%" character as a wild card.
- (3) If you click on "Search" without changing anything, all records for the specified tax year will be retrieved.
- (4) If 20 or more results are returned, the Control Numbers are displayed in a grid on the Search screen.

►Clicking on the Control Number will direct the user to the Extensions database screen and the record will display.

- (5) If fewer than 20 results are returned, the user will be re-directed to the Extensions database screen.

►The Control Numbers will display in a grid next to the record. The first record in the list will display.

- (6) If more control numbers are listed on another page the user may click “Next Page” underlined above the list.

3.28.6.16.2
(01-01-2023)

Extension Multiple Payer Search

- (1) Enter the data to search and click the “Search” button.
- (2) You may use the “%” character as a wild card.
- (3) If you click on “Search” without changing anything, all records for the specified tax year will be retrieved,

►The first record will display on the screen. If more than one result is returned, the Control Number, TIN and Name display in a grid next to the record.

- (4) Clicking “Select” next to the Control Number will display the record or the arrow key may be used to navigate through the list.

3.28.6.16.3
(01-01-2023)
Status

- (1) The status of the unloaded approved requests may be checked by clicking the “Search Unload” button on the Extension Multiple Payer Table.
- (2) If multiple records were unloaded, then all uploaded data will be present.

Example: Multiple TIN(s)/Name(s) entered with the same address.

- (3) If the Upload date displays as 1/1/1900, it has not been unloaded.
- (4) To view the master record for the displayed detail record, click the “View Master Record” link at the top of the screen.

3.28.6.17
(01-01-2023)
Verification of the Form 8809

- (1) Begin at the “Extension Home Page” to verify Form 8809 data entry.
- Note:** Only Leads, Managers, Analysts, and Quality Reviewer should have access to the Computer Assistant role (via BEARS to perform this function).

- (2) Use the “Records Not Verified” in two ways:
- to review specific records or
 - to verify all records at one time, known as **Bulk Verify**.

3.28.6.17.1
(01-01-2023)
Verification Process for Individual Records

- (1) From the “Extension Home Page”, click “Extension Database” to the left of the screen.
- (2) To retrieve the individual record for verification, complete the following steps:
1. Go to the Extension Database Master Table.
 2. Enter TIN.
 3. Select “Search TIN”.
 4. Validate the information by comparing to the document.
 5. Verify that the correct Action Code was generated by the system.

Note: If the Action Code is different than what was expected contact EPSS Support Analysts with concerns.

6. If satisfied with data entry, check the “Records Verified” box.
7. If changes are needed, click “Update” and make corrections.
8. If satisfied with the entry, select the “Records Verify” check box.
9. Select “Update”.

Note: If data entry errors are identified it will be a local SP leadership teams’ decision to determine if the correction should be made by the reviewer or employee.

- (3) Once record is verified the following system message “The record has been updated” will appear at the top right corner.

3.28.6.17.2
(01-01-2023)

Verification Process for All records

- (1) From the “Extension Home Page”, click “Records Not Verified” to the left of the screen. The next screen to appear is the “Extension Verify Table”.
- (2) This table defaults to paper and allows you to view a list of 50 records at a time. However, you can adjust the number of records displayed to view 10, 25, 50, 75, 100 or 500 in the Records to Display drop down.

Note: There should never be a need to change the paper default.

Reminder: NEVER use the “All” selection. It will bring up all paper and electronic records.

- (3) Once you have selected your record display option, select “Get Records Not Verified”.
- (4) The records will display in Control Number order. This number is sequentially applied to the record by the database.

3.28.6.17.3
(01-01-2023)

Bulk Verify All

- (1) This function should only be used when you are satisfied with the quality of the data entry you have observed during the individual review process.
- (2) This screen yields a list of all the paper records that are not verified.
- (3) You will also see two red system messages:

- Records to identify with the number of records on the page
- Records not verified with the total number of records to be verified

Note: The process is not complete and letters will not be issued until the records are verified.

- (4) When “Verify All” records is selected, it verifies all records displayed on the page, not all the records in the database. If 10 records are displayed, 10 records will be verified. If 500 records are displayed 500 records will be verified.
 - To verify all records simply click on the word “All” in the first row and cell of the table. This will put a check mark on all the records. **Do not use the “All” next to the Paper and Electronic radio button to select “Records”.**

- Select “Verify Selected Records”.

Note: The Action Codes and the corresponding letter text are systemically generated based on the information that is entered into the Extension Database. The Action Code descriptions, corresponding letter text, and comments for complete requests are listed in Exhibit 3.28.6-3. Incomplete request are listed in Exhibit 3.28.6-4.

3.28.6.18
(01-01-2023)
Audit Trail

- (1) The Audit Trail holds all the changes made to a record. The “View Audit Trail” button on the input screen will show all the action taken on that record.

Note: You must have the “ViewExtenAuditTrail” permission to view the Audit Trail.

This Page Intentionally Left Blank

Processing Paper Form 8809, Application for Extension of Time to File Information Returns 3.28.6

page 21

Exhibit 3.28.6-1 (01-01-2023)

Terms/Acronyms/Definitions

Terms/Acronym's	Definitions
AC	Action Code
EPSS	Electronic Products & Services Support
FIRE	Filing Information Returns Electronically
Multiple Master Records	Several Form 8809 being submitted by the same contact person (separate companies with same CPA or contact person).
Multi-Payer List	An added list that has several payers with different TIN's that are associated with the same company (companies under one corporation).
OSPC	Ogden Submission Processing Campus
RAIVS	Return & Income Verification Services
SC	Service Center
SP or SPC	Submission Processing Center
TIN	Taxpayer Identification Number
URL	Uniform Resource Locator
W&I	Wage and Investment
YYPY	Year Year Processing Year

Exhibit 3.28.6-2 (01-01-2023)**Due Date for Filing Form 8809**

Form(s).	Paper, filed due date is.	Electronically filed due date is.
Form W-2	January 31	January 31
Form W-2G	February 28	March 31
Form 1042-S	March 15	March 15
Form 1094-C	February 28	March 31
Form 1095	February 28	March 31
Form 1097, Form 1098, Form 1099	February 28	March 31
Form 1099-NEC	January 31	January 31
Form 3921, and Form 3922	February 28	March 31
Form 5498	May 31	March 31
Form 8027	Last day of February	March 31

Processing Paper Form 8809, Application for Extension of Time to File Information Returns 3.28.6

page 23

Exhibit 3.28.6-3 (01-01-2023)

Action Codes, Corresponding Letter Text and Comments for complete request

Action Code	Corresponding Letter Text	Comments
[aa]	N/A	Automatic 30-day extension to file paper Form 1097, Form 1098, Form 1099, Form 3921, Form 3922, Form 5498, Form W-2G, Form 1042-S, and Form 8027.
[ac]	N/A	More than 30-days was requested, but ONLY 30-days was granted.
[ac2]	We can't approve your extension for the timeframe you requested. However, we are approving a 30-day extension of time until [extended Due Date].	Original 30-day request asked for more than 30-days – approved only a 30-day extension of time.
[as]	We approved a 30-day extension of time until [extended Due Date], to file these returns with the [IRS_SSA_Check]. You must file your returns by the extended due date to avoid a late filing penalty. Our response to your request was delayed because you sent your request to the wrong address.	Paper Filer – Approved 30-day extension request – our response was delayed because the request was sent to the wrong address.
[a2]	N/A	Additional time granted for Extreme Hardship/Catastrophe. (Paper filed returns only.)
[d1]	N/A	DENIED - No additional time granted -reason was unacceptable (can submit for reconsideration with additional information).-(Paper filed returns only.)
[d1a]	The reason you provided for the additional extension of time does not meet the acceptable requirements. The maximum extension of time to file for Form W-2 is 30-days. Currently, you have an extension of time to file until (extended Due Date).	Form W-2 (Except Form W-2G) and Form 1099-NEC are not eligible for reconsideration.
[d2p]	You provided a reason that didn't qualify for an extension of time. There are only a few extenuating circumstances in which we may approve a request for a non-automatic extension of time.	If criteria 8 = request type Original and Additional Time is not checked and either a Form 1099-NEC or Form W-2 (Except Form W-2G) and Out of Business is not notated.

Exhibit 3.28.6-3 (Cont. 1) (01-01-2023)**Action Codes, Corresponding Letter Text and Comments for complete request**

Action Code	Corresponding Letter Text	Comments
[d3]	Your request didn't have a postmark by the due date of the return.	Request was not submitted by the due date of the return.

Processing Paper Form 8809, Application for Extension of Time to File Information Returns 3.28.6

page 25

Exhibit 3.28.6-4 (01-01-2023)

Action Codes, Corresponding Letter Text and Comments for incomplete request

Action Code	Corresponding Letter Text*	Comments
[d2]	You didn't provide a valid taxpayer identification number (TIN) (social security number, individual taxpayer identification number, or an employer identification number).	Invalid or incomplete TIN provided. Customer has 20-days from the date of the letter to correct and resubmit.
[d2a]	Before we can consider an extension, we require a detailed explanation of extenuating circumstances.	Request did not contain a written explanation as to why the extension is needed. Customer has 20-days from the date of the letter to correct and resubmit.
[d5]	You didn't indicate the type of returns that you're requesting the extension for.	Request did not identify the type of information returns for the extension request. Customer has 20-days from the date of the letter to correct and resubmit.
[d6]	You didn't sign the request.	Customer has 20-days from the date of the letter to correct and resubmit.
[d7]	N/A	DENIED - More than 1 filer (submitted on paper Form 8809).
[d9]	Your request shows more than one filer using the same taxpayer identification number (TIN). You can only use a TIN, (social security number, individual taxpayer identification number, or an employer identification number) for the filer we issued it to. You can't use the same TIN for different companies or subsidiaries.	Incorrect TIN used on the request. Customer has 20-days from the date of the letter to correct and resubmit.
[d20]	N/A	DENIED – The request was mailed to the wrong address (used in conjunction with another denied Action Code).
[d22]	Request did not identify the filing method - paper or electronic to be used to submit the information return.	Customer has 20-days from the date of the letter to correct and resubmit.
[i7]	If Other is checked and the Submission Type was paper.	Assign error Code = "i7" Add "i7" to the list of Incomplete Errors – Display message in "Other" text box on letter.

Exhibit 3.28.6-5 (01-01-2023)**Extension User Roles**

Role Title	Description
ExtenInsert	Ability to add extension requests. To be used by employee(s) responsible for data entry.
ExtenRead	Ability to view the user menu. Allows read only access to data in the database. Reminder: All users must have the “ExtenRead” role.
ExtentSysAdmin	Ability to update the due dates, manage the action codes for the letters, add/update users and roles and view the Audit Trail. Can add/update/delete a Multiple Payer Record. Can view the “Records Not Verified” screen and perform a mass update to verify the extension requests.
ExtenUpdate	Ability to update/correct an extension request. Can perform record verification from the data entry screen. To be used by employee(s) who are responsible for the record verification.
SP_ ExtCompSpec	Allows the user to add/update/delete extensions requests. Can view the “Record Not Verified” screen and perform a mass update to verify the extension request. (Only a Computer Specialist can delete a record). Caution: Recommend limited access to manager, lead or designated employee(s).
SP_ExtPrintLetters	Ability for SP to view reports and print letters.
SP_ExtSysAdmin	Allows SP users to insert/update users and assign extension roles to them.
TSO_ExtCompSpec	(This role is for users in the TSO group.) Allows the user to add/update/delete extension requests. (Only a Computer Specialist can delete a master record.) Ability to view reports, print letters and unload data from the letter menu. Can view the “Records Not Verified” screen and perform a mass update to verify the extension requests.
ViewExtenAuditTrail	Ability, to search the Audit Trail for any record. Note: Without the role a record can be viewed on the Search Master Table screen for a selected record under View Audit Trail.

Exhibit 3.28.6-5 (Cont. 1) (01-01-2023)

Extension User Roles

Role Title	Description
ViewExtenReports	Ability to view only extension reports on the letter menu. Does not have the option to print letters or unload data.
Viewreports	Ability to view reports on the letter menu. Does not have the option to print letters or unload data.

Exhibit 3.28.6-6 (01-01-2023)
Key Combinations

Function Keys	Description
<Tab>	Moves to the next field
<Shift>+<Tab>	Moves back to the previous field
<Tab>+<Spacebar>	Checks a check box by tabbing to the check box and pressing the space bar
<↑> Up Arrow or <↓> Down Arrow	Used to select items in the drop-down boxes
<Enter>	Submits the page if the cursor is not inside a drop-down box
<Alt>+<A>	Adds the record after entering the data
<%>	Is used as a wild card
<Alt>+<C>	Clears the screen