

Form **8809-EX**

(January 2014)

Department of the Treasury  
Internal Revenue Service

## Request for Extension of Time To File an ExSTARS Information Return

(For Form 720-TO or Form 720-CS)

▶ Information about Form 8809-EX and its instructions is at [www.irs.gov/form8809ex](http://www.irs.gov/form8809ex).

OMB No. 1545-1733

**OFFICIAL USE ONLY**

Determination Date

Approved	Denied
_____	_____

<b>Print or Type</b>	<b>1. Filer information</b> Name	<b>2. Employer identification number</b>
	Address (number, street, and apt. or suite no.)	Form 637 registration number
	City	State ZIP code
	Contact name Telephone number	<b>3. Filing period</b>
<b>4. Type of extension request</b> (check one) <input type="checkbox"/> Form 720-TO <input type="checkbox"/> Form 720-CS <input type="checkbox"/> Combined filing		<b>5. Request type</b> (check one) <input type="checkbox"/> Initial <input type="checkbox"/> Additional

**Note.** File this form by the required return due date.

**6. Extension request reason:** Provide a brief but clear reason for the extension request. The IRS will automatically deny an application for an extension that is submitted without a reason(s). Use additional sheets if necessary and include your name and employer identification number on each page. For a combined filing, provide a reason for the extension request for each return.

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.

<b>Signature</b> ▶	<b>Title</b> ▶	<b>Date</b> ▶
--------------------	----------------	---------------

Section references are to the Internal Revenue Code unless otherwise noted.

### Future Developments

For the latest information about developments related to Form 8809-EX and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form8809EX](http://www.irs.gov/form8809EX).

### General Instructions

**Purpose of form.** Use Form 8809-EX to request a 30-day extension of time to file an Excise Summary Terminal Activity Reporting System (ExSTARS) information report (**Form 720-TO**, Terminal Operator Report, **or Form 720-CS**, Carrier Summary Report).

**How to file.** All requests must include an extension reason. All initial 30-day requests will be honored except for those without a reason.

**When to file.** File this form with the IRS on or before the due date of the return. If you are requesting an extension of time to file both Form 720-TO and Form 720-CS, you may use one Form 8809-EX.

**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-EX 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, the IRS will not grant additional time except in cases of extreme hardship or catastrophic event.

If we deny your request, we will send a letter to your address on record with an explanation for denial. Failure to update a change of address may result in a late filing penalty. See *Where To File*, below, for the address to send your change of address or any other ExSTARS correspondence. If we do not send you a letter of denial, you may consider your extension request to be approved.

**Extension denials.** If we deny an application for extension of time to file, the information provider must file the return by the required filing date or within 1 business day from the official denial date, whichever is later.

**Penalty.** If you file required information returns late and you have not applied for and received an approved extension of time to file, you may be subject to a late filing penalty. The amount of the penalty is based on when you file the correct information return.

**Where to file.** To request an extension, send Form 8809-EX to one of the following addresses. Also send your change of address or any other ExSTARS correspondence to these addresses.

Mail	Email
Internal Revenue Service Attn: Excise Unit-Stop 5701G Cincinnati, OH 45999	sbse.excise.exstars@irs.gov

**Specific Instructions**

**Line 1. Filer Information, and Form 637 Registration Number**

Enter the name and complete mailing address, including room or suite number used to file your ExSTARS returns or the address on your most recently submitted change of address.

Enter the name of a person who is familiar with this request whom we can contact if additional information is required. Please provide that person's telephone number and email address.

**Form 637 registration number.** Enter the assigned IRS registration number. Regulations section 48.4101-1(c) requires terminal operators and bulk transport carriers to be registered by the IRS. If you do not have a registration number, use Form 637, Application for Registration (For Certain Excise Tax Activities), to apply for one.

**Line 2.** You must provide your employer identification number (EIN). Social Security Numbers and "Applied For" type designations are not valid. If you do not have an EIN, you may apply for one online. Go to the IRS website at [www.irs.gov/businesses/small](http://www.irs.gov/businesses/small) and click on the "Employer ID Numbers (EINs)" link.

Enter the EIN associated with the ExSTARS activities.



*The name and employer identification number (EIN) must match the name and EIN used on your ExSTARS returns.*

**Line 3.** Enter the filing period for which you are requesting an extension of time.

**Line 4.** Check the box for the form for which an extension is requested or the box marked "Combined filing," if an extension for both returns is requested. Check only one box.

**Line 5.** Check the box marked "Initial" if this is your first request for an extension of time. Check the box marked "Additional" if you have already received the initial 30-day extension, and you need an additional extension for the same return(s).

**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. Form 8809-EX is provided by the IRS to request an extension of time to file information returns. Section 6081 and its regulations require you to provide the requested information if you desire an extension of time for filing an information return. If you do not provide the requested information, an extension of time for filing an information return may not be granted. Section 6109 requires you to provide your EIN. 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, or 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 section 6103.

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

- Recordkeeping** . . . . . 0 hrs., 0 min.
- Learning about the law or the form** . . . . . 7 min.
- Preparing and sending the form to the IRS** . . . . . 20 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 send your comments from [www.irs.gov/formspubs/](http://www.irs.gov/formspubs/). Click on "More Information" and then on "Comment on Tax Forms and Publications." You can also write to:

Internal Revenue Service  
Tax Forms and Publications  
1111 Constitution Ave. NW, IR-6526  
Washington, DC 20224

Do not send the form to this address. Instead, see *Where To File* above.

We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax products.