Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do not rely on draft instructions and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early releases of draft forms and instructions are at IRS.gov/draftforms. Please note that drafts may remain on IRS.gov even after the final release is posted at IRS.gov/downloadforms, and thus may not be removed until there is a new draft for the subsequent revision. All information about all revisions of all forms, instructions, and publications is at IRS.gov/formspubs.

Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at IRS.gov/form1040; the Form W-2 page is at IRS.gov/w2; the Publication 17 page is at IRS.gov/pub17; the Form W-4 page is at IRS.gov/w4; the Form 8863 page is at IRS.gov/form8863; and the Schedule A (Form 1040) page is at IRS.gov/schedulea. If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the Comment on Tax Forms and Publications page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

Form **8809**

(Rev. September 2016)

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File Information Returns

(For Forms W-2, W-2G, 1042-S, 1094-C, 1095, 1097, 1098, 1099, 3921, 3922, 5498, and 8027)

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

OMB No. 1545-1081

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).*

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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.)

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(s)	✓ here
W-2	☐	5498	☐	8027	☐
1097, 1098, 1099, 3921, 3922, W-2G	☐	5498-ESA	☐	1094-C, 1095-C	☐
1099-MISC NEC reporting only	☐	5498-QA	☐	1095-B	☐
1042-S	☐	5498-SA	☐		

7 If you are requesting an extension for Form W-2, or if you checked the box on line 5, you must provide a detailed explanation of why you need an extension or an additional extension of time. If you need more space, attach additional sheets. Include the 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.

CAUTION *There are no automatic extension requests for Form W-2. Requests must be in writing and signed by the filer/transmitter or a person who is duly authorized to sign a return.*

• Online by completing a fill-in Form 8809 through the FIRE system at *https://fire.irs.gov* for an automatic 30-day extension (not available for Form W-2). 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 Pub. 1220.

• 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. 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 1098 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.

CAUTION *If you plan to file Form 1099-MISC reporting* ***nonemployee compensation (NEC)*** *payments in box 7, you must request an extension no later than* ***January 31.***

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	**January 31**	**January 31**
W-2G	February 28	March 31
1042-S	March 15	March 15
1094-C	February 28	March 31
1095	February 28	March 31
1097	February 28	March 31
1098	February 28	March 31
1099	February 28	March 31
1099-MISC (NEC only)	**January 31**	**January 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 (if available) is 30 days from the original due date. If you receive an automatic extension, 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). Only one extension of time to file Form W-2 is available. Requests for additional extensions of time to file information returns, and requests for extensions of time to file Form W-2, are not automatically granted. Generally, such requests are granted only where it is shown that extenuating circumstances prevented filing by the due date of the return (determined with regard to the automatic extension, if applicable).

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.

CAUTION *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, 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 (not available for Form W-2). For an additional extension or to request an extension for Form W-2, Form 8809 must be signed by the filer/transmitter 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 send us comments from *www.irs.gov/formspubs.* Click on *More Information* and then click on *Give us feedback.* Or you can send your comments to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send the form to this address. Instead, see *Where to file,* earlier.

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