Note: *The draft you are looking for begins on the next page.*

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. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet.

However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of the form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and publications usually have some additional changes before their final release. Early release drafts are posted at IRS.gov/DraftForms and remain there after the final release is posted at IRS.gov/LatestForms. Also see IRS.gov/Forms.

Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, publications, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at IRS.gov/FormsComments. Include "NTF" followed by the form or publication number (for example, "NTF1040", "NTFW4", "NTF501", etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each "NTF" message.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more information, click here.

Instructions for Form 8809

(Rev. December 2026)

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)

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

Future Developments

For the latest information about developments related to Form 8809 and its instructions, such as legislation enacted after they were published, go to *IRS.gov/Form8809*.

You can get Pub. 1099, General Instructions for Certain Information Returns, at *IRS.gov/Pub1099*.

What's New

Filing Information Returns Electronically (FIRE) system discontinued. After December 31, 2026, the FIRE system will no longer be available. Beginning in filing season 2027, you must use the Information Returns Intake System (IRIS) to *e-file* Form 8809. For more information, go to *IRS.gov/IRIS*.

Separate checkboxes for new Forms 1099-LPS and 5498-TA. We added separate checkboxes for new Forms 1099-LPS and 5498-TA.

Reminders

Continuous-use revision. Use the December 2026 revision of Form 8809 and these instructions to file for an application for extension of time to file information returns with the IRS in early 2027. Continue to use these revisions for subsequent years until we issue a superseding revision.

E-filing returns. The Taxpayer First Act of 2019 authorized the Department of the Treasury and the IRS to issue regulations that reduce the 250-return *e-file* threshold. T.D. 9972, published February 23, 2023, lowered the *e-file* threshold to 10 (calculated by aggregating all information returns), effective for information returns required to be filed on or after January 1, 2024. Go to *IRS.gov/InfoReturn* for *e-file* options.

Information Returns Intake System (IRIS). The IRS has developed IRIS, an online portal for e-filing information returns. Go to *IRS.gov/IRIS* for more information.

General Instructions

Purpose of Form

Use Form 8809 to request an initial or additional extension of time to file only Forms W-2, W-2G, 1042-S, 1094-C, 1095, 1097, 1098, 1099, 3921, 3922, 5498, and 8027 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.

Extension Period

For all forms other than Forms W-2 or 1099-NEC, you may request an automatic extension of 30 days from the original due date. For these forms, you may submit a request for an additional 30-day extension of time to file information returns, if the initial 30-day extension was granted, and you file the additional extension request before the initial 30-day extension expires. For Forms W-2 or 1099-NEC, only one 30-day extension of time is available. You can request the one 30-day extension for Form W-2 or 1099-NEC, or the additional 30-day extension for the other forms, if you meet and check the applicable box(es) listed on Form 8809, line 7.

Note: Any approved extension of time to file will extend only the due date for filing the information returns with the IRS. It does not extend the due date for furnishing statements to recipients. If you need an extension for furnishing statements to recipients, see *Extensions* under part M in Pub. 1099. Also see the General Instructions for Forms W-2 and W-3, the Instructions for Form 1042-S, the Instructions for Forms 1094-B and 1095-B, and the Instructions for Forms 1094-C and 1095-C.

Initial 30-Day Extensions

With the exception of Form W-2, Form 1099-NEC, and additional 30-day extensions, all initial extensions are automatic. Automatic extensions do not require a justification as to why additional time is needed.

Additional 30-Day Extensions

Extension requests for Form W-2, Form 1099-NEC, and additional 30-day extensions are nonautomatic. Nonautomatic extensions require a justification as to why additional time is needed. These extension requests must be submitted with the justification on line 7 completed and must be signed by the filer/transmitter or person duly authorized to sign a return.

Note: No additional 30-day extensions are allowed for Forms W-2 and 1099-NEC.

How To File

- *E-file* for free through IRIS, available at *IRS.gov/IRIS*. See Pub. 5717 and Pub. 5718 for more information.
- On paper Form 8809. You are encouraged to *e-file* your requests.

If you are filing on paper, mail the form to:

Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0209

Note: Specifications for e-filing Forms W-2, Wage and Tax Statement, are only available from the Social Security Administration (SSA). Call 800-772-6270 for more information or visit the SSA's Employer W-2 Filing Instructions & Information page at *SSA.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 year in which the return is due. Form 8809 must be filed by the due date of the returns. See the table below for the due dates for filing this form on paper or e-filing. Payers/filers of Form W-2 whose business has ended should see *Terminating a business* under *Special Reporting Situations for Form W-2* in 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 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 *e-file*). You may complete more than one Form 8809 to avoid this problem. The IRS cannot grant an extension if you file the request after the filing due date of the information returns.

The due dates for filing Form 8809 are shown below.

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

IF you file Form(s)...	ON PAPER, then the due date is...	USING *E-FILE*, 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, 1098, 1099	February 28	March 31
1099-LPS	February 1	February 1
1099-NEC	**January 31**	**January 31**
3921, 3922	February 28	March 31
5498	May 31	May 31
8027	February 28	March 31

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.

Penalty

Payers/filers may be subject to a late filing penalty if they file a late return without receiving a valid extension. For more information on penalties, see part O in Pub. 1099; *Penalties* in the Instructions for Form 1042-S, the Instructions for Form 8027, and the General Instructions for Forms W-2 and W-3; *Information Reporting Penalties* in the Instructions for Forms 1094-B and 1095-B; and *Information reporting penalties* in the Instructions for Forms 1094-C and 1095-C.

Specific Instructions

Line 1. Enter the payer's/filer's name, in care of name, and complete mailing address, including the filer's room or suite number. 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 taxpayer identification number (TIN) on your extension request must be exactly the same as the name you provided when you applied for your employer identification number (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. Provide your contact telephone number and contact email address.

Line 2. Enter the payer's nine-digit EIN, qualified intermediary employer identification number (QI-EIN), withholding foreign partnership employer identification number (WP-EIN), or withholding foreign trust employer identification number (WT-EIN). If you are not required to have an EIN or QI-EIN, enter your social security number.

Caution: 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.

Lines 7–7e. Complete this section only if you are requesting an extension to file Forms W-2 or 1099-NEC, or if you checked the box on line 5. You must meet at least one of the qualifying conditions. Check all boxes that apply.

Signature. No signature is required for the automatic 30-day extension (not available for Forms W-2 or 1099-NEC). For an additional extension or to request a 30-day nonautomatic extension for Form W-2 and/or Form 1099-NEC, Form 8809 must be signed by the filer/transmitter or person 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 territories 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 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 through *IRS.gov/FormComments*. Or you can send your comments to the 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*, earlier.

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