

Request for Extension of Time To File Information Returns

(For Forms W-2, W-2P, 1098, 1099, 5498, and W-2G)

Send to Martinsburg, WV. See *Where To File*.

Extension Request for Tax Year 19 <small>(Enter only 1 tax year)</small>	1 Filer or transmitter name and mailing address (number and street (including room or suite number) or post office box, city, state, and ZIP code)	2 Federal identification number (Enter a 9-digit number. Do not enter a hyphen.)
	3 Transmitter control code (IRS magnetic media filers only)	4 Person IRS can contact about this request
		5 Telephone number ()

6 Check the boxes that apply. You need not enter the number of returns.

Type of Return	Paper Returns (✓)	Magnetic Media* (✓)	Type of Return	Paper Returns (✓)	Magnetic Media* (✓)	Type of Return	Paper Returns (✓)	Magnetic Media* (✓)
W-2			1099-DIV			1099-PATR		
W-2P (1990 only)			1099-G			1099-R		
1098			1099-INT			1099-S		
1099-A			1099-MISC			5498		
1099-B			1099-OID			W-2G		

**Includes electronic filing.*

7 State in detail why you need an extension. If you need more space, attach additional sheets.

8 Will you provide, or have you provided, a copy of the information return or the required statement to the recipient on time? (See instructions.) Yes No

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** ▶

Paperwork Reduction Act Notice.—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax.

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

Recordkeeping	44 mins.
Learning about the law or the form	14 mins.
Preparing the form	50 mins.
Copying, assembling, and sending the form to IRS	26 mins.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP and the **Office of Management and Budget**, Paperwork Reduction Project (1545-1081), Washington, DC 20503. DO NOT send this form to either of these offices. Instead, see *Where To File*, below.

General Instructions

Purpose of Form.—Use this form to request an extension of time to file Forms W-2, W-2P (for 1990 only), 1098, 1099, 5498, or W-2G. **Note:** Do NOT use this form to request an extension of time to furnish the statement to the recipient or for an extension of time to file Form 1040. For rules on extending the time to file Form 1040, see the Form 1040 instructions.

Who May File.—Filers of returns submitted on paper, on magnetic media, or electronically may request an extension of time to file on this form. A transmitter for multiple filers may file this form but must attach a list of the names, addresses, and employer identification numbers of those for whom they will be filing.

When To File.—Your request for an extension of time to file must be filed by the due date of the returns. For example, a request for an extension of time to file Form 1099-INT, Statement for Recipients of Interest Income, must be filed (postmarked) by February 28. 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-INT and Forms 5498, Individual Retirement Arrangement Information, you must file Form 8809 by February 28. You may complete more than one Form 8809 to avoid this problem. You can request an extension for only 1 tax year on this form.

Filing Due Dates

Form Number	Due Date
W-2	February 28
W-2P (for 1990 only)	February 28
1098	February 28
1099	February 28
5498	May 31
W-2G	February 28

Where To File.—Send Form 8809 to Internal Revenue Service, Martinsburg Computing Center, P.O. Box 1359, Martinsburg, WV 25401-1359, or Internal Revenue Service, Martinsburg Computing Center, Route 9 and Needy Road, Martinsburg, WV 25401.

Extension Period.—If your extension request is approved, you will be granted an extension for 30 days from the original due date.

Additional extension.—If you need additional time to file, you may request an additional 30 days by submitting a letter and attaching a copy of the first approval letter you received from IRS before the end of the initial extension period.

Approval or Denial of Request.—Requests for extensions of time to file information returns are NOT automatically granted. Approval or denial is based on administrative criteria and guidelines. IRS will send you a letter of explanation approving or denying your request. If the request is approved, a copy of the letter of approval must be sent with the returns that you file after February 28 (May 31 for Forms 5498).

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. The penalty is:

- \$15 per information return if you correctly file within 30 days (by March 30 if the due date is February 28); maximum penalty \$75,000 per year (\$25,000 for certain small businesses).
- \$30 per information return if you correctly file more than 30 days after the due date but by August 1, maximum penalty \$150,000 per year (\$50,000 for certain small businesses).
- \$50 per information return if you file after August 1 or you do not file required information returns; maximum penalty \$250,000 per year (\$100,000 for certain small businesses).

If you fail to file correct information returns because of intentional disregard of the filing and correct information requirements, the penalty is at least \$100 per information return with no maximum penalty.

Specific Instructions

Item 1.—Enter the name and complete mailing address, including room or suite number, of the filer requesting the extension of time. If you act as transmitter for a group of filers, enter the transmitter name and address here, and attach a list of

filer names, addresses, and employer identification numbers (EINs). Notify Martinsburg Computing Center in writing of any change in mailing address. Include a copy of your original Form 8809.

Note: Approval or denial notification will be sent only to the person who requested the extension (filer or transmitter).

Item 2.—Enter your nine-digit Federal employer identification number or social security number if you are not required to have an employer identification number. Do not enter hyphens. A transmitter should enter the transmitter's Federal EIN in this box. Failure to provide this number, or list of numbers if you are acting as a transmitter as explained under *Item 1*, will result in an automatic denial of the extension request.

Item 3.—For magnetic media filers only, enter your Transmitter Control Code (TCC). This will apply only if you have filed **Form 4419**, Application for Filing Information Returns Magnetically/Electronically, to file Forms 1098, 1099, 5498, and/or W-2G, with IRS on magnetic media. The IRS Martinsburg Computing Center assigns a five-character TCC on approval of the Form 4419. See Form 4419 for more information. Leave this item blank if your extension request is for filing paper forms, for filing Forms W-2 or W-2P, or if you have not yet been assigned a TCC.

Item 4.—Enter the name of someone who is familiar with this request that IRS can contact if additional information is required.

Item 5.—Enter the telephone number, including area code, of the person shown in item 4.

Item 6.—Indicate the type(s) of information returns for which you are requesting an extension of time to file and how they will be filed by checking the appropriate box(es). For example, if you are requesting an extension of time to file Forms 1099-INT on magnetic media, check the box titled "Magnetic Media" beside the block for 1099-INT. **Note:** You are required to file your information returns on magnetic media if you are required to file 250 or more returns. See the *Instructions for Forms 1099, 1098, 5498, and W-2G, and the Instructions for Forms W-2 and W-2P, for more information about who is required to file on magnetic media.*

Item 7.—Explain why you need an extension of time to file your information returns.

Item 8.—Check the appropriate box to indicate whether you will provide, or have provided, a copy of the information return or the required statement to the recipients on time. **Note:** If this extension request is approved, it will only extend the due date for filing the returns. It will not extend the due date for furnishing the required copies or statements to recipients.

Signature.—The extension request must be signed by you or a person who is duly authorized to sign a return, statement, or other document.

Note: Failure to properly complete and sign this form may cause delay in processing or result in denial of your request. Be sure you are requesting an extension of time to file only those returns listed on page 1.