

**Justification for Non-substantive Change**  
**1545-1081**  
**Application for Extension of Time to File Information Returns**  
**April 2018**

Form 8809 was sent to OMB on May 24, 2017, and the approval was completed on 7/31/2017 for 3 years to expire on 7/31/2020. At that time there were no changes to the form that was being revised.

Following the IRS internal revision process IRS electronic processing requested Form 8809 have non-material changes to make the electronic processing easier, namely, using checkboxes instead of having filers write a separate explanation for any of the four possible allowable reasons for getting an extension of time to file the forms listed in box five.

There is no change in either the number of filers of the form or in the time to prepare the form. This change request is only to clear the updated form with checkboxes.