

# 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.

► Go to [www.irs.gov/Form8809](http://www.irs.gov/Form8809) for the latest information.

**Do not** use this form to request an extension of time to (1) file Form 1040 or 1040-SR (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).

**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's nine-digit number.  
Do not enter hyphens.)

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**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 TINs. 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	
<b>1099-MISC reporting NEC only</b>		5498-QA		1095-B	
1042-S		5498-SA		1099-QA	

**7** If you are requesting an extension for Forms W-2 or 1099-MISC reporting NEC only, or if you checked the box on line 5, you must meet one of the following criteria. Check the applicable box(es) that describes your need for an extension.

The filer suffered a catastrophic event in a federally declared disaster area that made the filer unable to resume operations or made necessary records unavailable . . . . . <input type="checkbox"/>	Death, serious illness, or unavoidable absence of the individual responsible for filing the information returns affected the operation of the filer . . . . . <input type="checkbox"/>
Fire, casualty, or natural disaster affected the operation of the filer . . . . . <input type="checkbox"/>	The filer was in the first year of establishment . . . . . <input type="checkbox"/>
	The filer did not receive data on a payee statement such as Schedule K-1, Form 1042-S, or the statement of sick pay required under section 31.6051-3(a)(1) in time to prepare an accurate information return . . . . . <input type="checkbox"/>

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 on line 6 for the current tax year.

**Note:** Extension requests for Forms 1099-MISC reporting nonemployee compensation (NEC) in box 7, 1099-QA, 5498-QA, and W-2 must be submitted on paper.


**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:

- 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, 1099-MISC reporting NEC, 1099-QA, 5498-QA, or additional 30-day extension requests for all form types listed in box 6). Acknowledgements are automatically displayed online if the request is

made by the due date of the return. **Note:** A list that contains names and TINs cannot be attached to the fill-in Form 8809.

- 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. You are encouraged to submit your requests electronically.

 *There are no automatic extension requests for Forms W-2 or 1099-MISC reporting NEC. Requests must be submitted on paper with line 7 completed and signed by the filer/transmitter or person duly authorized to sign a return.*

**Where to file.** Send Form 8809 to:

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


**Need help?** If you have questions about Form 8809, call the IRS toll free at 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](http://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 800-772-6270 for more information or visit the SSA's Employer W-2 Filing Instructions & Information page at [www.socialsecurity.gov/employer](http://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 year in which the return is due. 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.

 **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 . . .
<b>W-2</b>	<b>January 31</b>	<b>January 31</b>
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
<b>1099-MISC (NEC only)</b>	<b>January 31</b>	<b>January 31</b>
3921, 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.** For all forms other than Forms W-2 or 1099-MISC reporting NEC, you may request an automatic extension of 30 days from the original due date. For these forms, you may request one additional extension of not more than 30 days by filing a second Form 8809. For Forms W-2 or 1099-MISC reporting NEC, only one 30-day extension of time is available. You can request the one extension for Forms W-2 or 1099-MISC reporting NEC or the additional extension for the other forms if you meet and select one of the criteria listed on line 7.

**Note:** Any approved extension of time to file 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 they file a late return without receiving a valid extension. 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, in care of 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.



*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 nine-digit employer identification number (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. 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. Additional 30-day extension requests **must** be submitted on paper.

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 Forms W-2 or 1099-MISC reporting NEC). For an additional extension or to request a 30-day nonautomatic extension for Form W-2 and/or Form 1099-MISC reporting 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 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/FormComments](http://www.irs.gov/FormComments). 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.