

Instructions for Form 8809-I (November 2015)



Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File FATCA Form 8966

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

Future Developments

For the latest information about developments related to Form 8809-I and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8809j.

General Instructions

Purpose of Form

Use Form 8809-I to request an initial or additional extension of time to file Form 8966 for the current tax year.

Who Should File

Filers who need more time to file Form 8966 with the IRS should file Form 8809-I before the due date of Form 8966. See *When To File*, later. Submit a separate request for each filer that is requesting an extension of time to file. Under the terms of their applicable intergovernmental agreements (IGAs), reporting Model 2 Foreign Financial Institutions (reporting Model 2 FFIs) aren't entitled to an extension of time for aggregate reporting on non-consenting U.S. accounts or non-consenting nonparticipating FFIs. Entities that are located in a Model 1 jurisdiction and reporting on behalf of themselves (or any entities that are reporting on behalf of another entity that is located in a Model 1 jurisdiction) may not request an additional extension of time to file Form 8966 from the IRS because they must report directly to the Model 1 jurisdiction's tax authority.

Where To File

Mail a paper Form 8809-I to:

Internal Revenue Service
FATCA, Stop 6052 AUSC
3651 South IH 35
Austin, TX 78741

If you have questions about Form 8809-I go to IRS.gov at www.irs.gov/Businesses/Corporations/Frequently-Asked-Questions-FAQs-FATCA--Compliance-Legal#GeneralQ14.

When To File

File Form 8809-I as soon as you know an extension of time to file is necessary, but not before January 1 of the filing year. Form 8809-I must be filed by the due date of Form 8966. The due date for filing Form 8966 is March 31 of the year following the year to which the Form 8966 relates, unless you are a reporting Model 2 FFI with a different reporting date specified in the applicable Model 2 IGA. If you are requesting an additional hardship

extension, Form 8809-I must be filed by the first extended due date of Form 8966.

Note. Don't send a copy of Form 8809-I or any letters with Form 8966.

Extension Period

The automatic extension of time to file Form 8966 is 90 days from the original due date.

Hardship exception. The IRS may grant an additional 90-day extension of time to file Form 8966 under the hardship exception. Requests for an additional extension of time to file Form 8966 aren't automatically granted. Generally, requests for additional time are granted only where it is shown that extenuating circumstances prevented filing by the date granted by the first request. See Regulation section 1.1471-4(d)(3)(vii). An example of an extenuating circumstance is a situation in which a filer is located in a Presidentially declared disaster area and is unable to resume business operations. After evaluating your hardship request, the IRS will notify you as to whether your request is approved or denied.

Penalty

Filers may be subject to a late filing penalty if Form 8966 is filed late and you haven't applied for and received an approved extension of time to file.

Specific Instructions



For definitions of terms used in these instructions, see the Instructions for Form 8966.

Lines 1 through 3c. Enter the filer's name and complete mailing address, including country and postal code. Use the name and address where you want correspondence sent. If the filer's post office doesn't deliver mail to a street address and the filer has a post office box, enter the filer's post office box number instead of the filer's street address.

A Direct Reporting NFFE and a Sponsoring Entity or trustee that has agreed to assume the reporting obligations of a Sponsored FFI, Sponsored Direct Reporting NFFE, or Trustee-Documented Trust, as applicable, must complete lines 1 through 3c.

Sponsored FFIs, Sponsored Direct Reporting NFFEs, and Trustee-Documented Trusts must complete lines 7 through 11.

Line 4. If the filer has a Global Intermediary Identification Number (GIIN), enter it on line 4. A Sponsoring Entity or trustee filing on behalf of a Sponsored FFI, Sponsored Direct Reporting NFFE, or Trustee-Documented Trust, as applicable, should enter the GIIN it received when it registered as a Sponsoring Entity or trustee, not a separate GIIN (if any) it received when it registered as a

PFFI or RDCFFI. A Sponsoring Entity or trustee filing on its own behalf should enter the GIIN it received when it registered as a PFFI or RDCFFI.

Line 5. If the filer has a U.S. taxpayer identification number (TIN), enter it on line 5. The filer isn't required to obtain a TIN in order to file Form 8809-I if a TIN hasn't been issued.

Lines 6a through 6c. Enter the name, telephone number, and email address of someone familiar with your Form 8809-I who the IRS can contact if additional information is required.

Lines 7 through 11. Complete lines 7 through 11 if the filer is a Sponsoring Entity or a trustee of a Trustee-Documented Trust. If the filer is requesting an extension for more than one Sponsored Entity or Trustee-Documented Trust, please list the information required on lines 7 through 11 for each additional entity in an attachment.

Lines 7 through 9c. Follow the instructions for lines 1 through 3c to provide the information required on lines 7 through 9c. Enter the name and mailing address, including country and postal code, of the Sponsored FFI, Sponsored Direct Reporting NFFE, or Trustee-Documented Trust.

Line 10. If the entity reported on line 7 is a Sponsored FFI, Sponsored Direct Reporting NFFE, or a Trustee-Documented Trust, enter the GIIN on line 10.

Line 11. If the entity shown on line 7 has been issued a TIN, enter it on line 11.

Line 12. Check your method of filing Form 8966. File a separate Form 8809-I for each method.

Line 13. Check this box only if you have already received the automatic 90-day extension and you need an additional extension for the same year for the same Form 8809-I. See *Hardship exception under Extension Period*, earlier. Don't check this box unless you requested an original extension. If you check this box, be sure to complete line 14.

Line 14. If you checked the box on line 13, state in detail why you need an additional extension of time. You must provide sufficient cause as to why you weren't able to file by the date granted by the first extension request. See *Hardship exception under Extension Period*, earlier. If you need more space, attach additional sheets. Include the filer's name, TIN, and GIIN on each additional page.

Signature. No signature is required for the automatic 90-day extension. For an additional extension, Form 8809-I must be signed by the filer or a person who is duly authorized to sign a return or other document on its behalf.

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 aren't 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 aren't 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	3 hr., 6 min.
Learning about the law or the form	6 min.
Preparing and sending the form to the IRS	9 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 on "Give us feedback." You can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don't send the form to this address. Instead, see *Where To File* on page 1.
