

# Request for Extension of Time To File Information Returns

(For Forms W-2, W-2G, 1042-S, 1098, 1099, 5498, and 8027)

▶ **Send to IRS—Martinsburg Computing Center. See page 2.**

<b>Extension Request for Tax Year</b> (Enter only 1 tax year.)	<b>1</b> Filer or transmitter name and mailing address (number and street (including room or suite number) or post office box, city, state, and ZIP code). <b>Type or print clearly.</b>	<b>2 Federal identification number</b> (Enter your nine-digit number. Do not enter a hyphen.) 
	<b>3</b> Transmitter control code	<b>6</b> Telephone number
<b>4</b> Check your method of filing information returns: <input type="checkbox"/> electronic <input type="checkbox"/> magnetic media <input type="checkbox"/> paper	<b>5</b> Person IRS can contact about this request	

**7 Multiple filer requests.** Complete this line only if you are requesting an extension for more than one filer. Enter the total number of filers for which this request is made. ▶ \_\_\_\_\_

**Note:** See **How to file** below for details.

**8** Check this box only if you received an extension and you now need an additional extension. See instructions. ▶

**9 Caution: Do not use this form to request an extension of time to (1) provide statements to recipients, (2) file Form 1042 (use Form 2758), or (3) file Form 1040 (use Form 4868).**

Check the boxes that apply. Do not enter the number of returns.

Form	✓ here	Form	✓ here	Form	✓ here	Form	✓ here
W-2		1042-S		1099-DIV		1099-PATR	
W-2AS		1098		1099-G		1099-Q	
W-2CM		1098-E		1099-INT		1099-R	
W-2GU		1098-T		1099-LTC		1099-S	
W-2VI		1099-A		1099-MISC		5498	
499 R-2/W-2 PR		1099-B		1099-MSA		5498-MSA	
W-2G		1099-C		1099-OID		8027	

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

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 this form to request an extension of time to file any form shown in line 9.

**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.

**How to file.** For all forms shown in line 9, except Form 8027, if you are requesting extensions of time to file for **more than 50 filers**, you **must** submit the extension requests magnetically or electronically. For **10–50 filers**, you are encouraged to submit the extension request magnetically or electronically. If filing on paper with **50 or less filers**, you must attach a list of the filers' names and taxpayer identification numbers. If you are filing magnetically or electronically, you do not have to provide a list.

For more information, see **Pub. 1220**, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Magnetically or Electronically; **Pub. 1187**, Specifications for Filing Form 1042-S, Foreign Person's

U.S. Source Income Subject to Withholding, Magnetically or Electronically; and **Pub. 1239**, Specifications for Filing Form 8027, Employer's Annual Information Reporting of Tip Income and Allocated Tips, Magnetically or Electronically.

**Note:** Specifications for filing **Forms W-2, Wage and Tax Statements, magnetically or electronically are only available from the Social Security Administration (SSA). Call 1-800-SSA-6270 for more information.**

**When to file.** File Form 8809 as soon as you know an extension of time to file is necessary. However, Form 8809 **must** be filed by the due date of the returns. See the chart on page 2 that shows the due dates for filing this form on paper, magnetically, or electronically.

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**, Interest Income, and **Forms 5498**, IRA and Coverdell ESA Contribution Information, 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 due date of the original returns.**

The due dates for filing Form 8809 are shown below.

IF you file Form . . .	MAGNETICALLY or on PAPER, then the due date is . . .	ELECTRONICALLY, then the due date is . . .
W-2, W-2AS, W-2CM, W-2GU, W-2VI, 499 R-2/W-2 PR	Last day of February	March 31
W-2G	February 28	March 31
1042-S	March 15	March 15
1098 Series	February 28	March 31
1099 Series	February 28	March 31
5498 Series	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.

**Caution:** You do not have to wait for a response before filing your returns. File your returns as soon as they are ready. For all forms shown in line 9, except Form 8027, if you have received a response, **do not** send a copy of the letter or Form 8809 with your returns. If you have not received a response by the end of the extension period, file your returns. When filing Form 8027 on paper **only**, attach a copy of your approval letter. If an approval letter has not been received, attach a copy of your timely filed Form 8809.

**Where to file.** Send Form 8809 to IRS-Martinsburg Computing Center, Information Reporting Program, Attn: Extension of Time Coordinator, 240 Murall Dr., Kearneysville, WV 25430.

**Extension period.** If the IRS approves your extension request, you will be granted an extension of 30 days from the original due date.

**Additional extension.** Although rarely granted, you may request an additional 30-day extension by submitting another Form 8809 before the end of the first 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. The IRS will send you a letter of explanation approving or denying your request.

**Note:** If your extension request is approved, it will only extend the due date for filing the returns. It will not extend the due date for providing statements to recipients.

**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 (i.e., 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).

A **small business** is a firm with average annual gross receipts of \$5 million or less for the 3 most recent tax years (or for the period in existence, if shorter) ending before the calendar year in which the information returns were due.

If you intentionally do not file correct information returns, the penalty is at least \$100 per return with no maximum penalty.

## Specific Instructions

**Tax year.** You may request an extension for only 1 tax year on this form. Enter the applicable four-digit tax year (YYYY) for which the extension is requested. If no tax year is shown, the IRS will assume you are requesting an extension for the returns currently due to be filed.

**Line 1.** Enter the 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 the response sent. For example, if you are a preparer and want to receive the response, enter your client's complete name, care of (c/o) your firm, and your

complete mailing address. If you act as transmitter for a group of filers, enter your name and address here, and see **How to file** on page 1.

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

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

**Line 3.** For magnetic media or electronic filers only. If you filed **Form 4419**, Application for Filing Information Returns Magnetically/ Electronically, to file Forms 1042-S, 1098, 1099, 5498, W-2G, or 8027, and it was approved, the IRS-Martinsburg Computing Center assigned you a five-character Transmitter Control Code (TCC). Enter that TCC here. Leave this line blank if you (1) are requesting an extension to file any Forms W-2, (2) are requesting an extension to file forms on paper, or (3) have not yet received your TCC.

**Line 4.** Indicate what method you are using to file your information returns by checking **one** box. Use a separate form for each **method**.

**Electronic.** Electronic submissions are filed using the Filing Information Returns Electronically System (FIRE System).

**Magnetic Media.** Acceptable forms of magnetic media are 1/2-inch magnetic tape; IBM 3480, 3490, or AS400 compatible tape cartridges (including 8mm); and 3 1/2-inch diskette.

**Caution:** Beginning January 2, 2002, 1/2-inch magnetic tape will not be an acceptable form of filing.

**Note:** If you are required to file 250 or more returns, you must file them magnetically or electronically. See the instructions for the returns you are filing for more information.

**Line 5.** Enter the name of someone who is familiar with this request whom the IRS can contact if additional information is required.

**Line 6.** Enter the telephone number, including **area code**, of the person shown on line 5.

**Line 7.** For transmitters requesting an extension for two or more filers, enter the number of filers. See **How to file** on page 1.

**Line 8.** Check this box if you have already received at least one extension, but you need an additional extension for the same year and for the same forms. Do not check this box unless you received an original extension.

**Line 9.** Indicate the information returns for which you are requesting an extension of time to file by checking the appropriate box(es). For example, if you are requesting an extension of time to file Forms 1099-INT, check the box beside Form 1099-INT.

**Line 10.** Explain why you need an extension of time to file.

**Signature.** Form 8809 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 the denial of your request. Be sure you are requesting an extension of time to file only for returns listed on line 9 on this form.

**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. Form 8809 is provided by the IRS to request an extension of time to file information returns. Regulations section 1.6081-1 requires you to provide the requested information if you desire an extension of time for filing an information return. If you do not provide the requested information, an extension of time for filing an information return may not be granted.

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**, 2 hrs., 10 min.; **Learning about the law or the form**, 9 min.; **Preparing and sending the form to the IRS**, 28 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 write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, see **Where to file** above.

