

Request for Extension of Time To File Information Returns

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

▶ Send to Martinsburg, WV. See **Where To File** on page 2.

Extension Request for Tax Year 19 _____

(Enter only 1 tax year.)

<p>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) (Please type or print clearly.)</p>	<p>2 Federal identification number (Enter a nine-digit number. Do not enter a hyphen.)</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 12.5%; border: 1px solid black; height: 20px;"></td> <td style="width: 12.5%; border: 1px solid black; height: 20px;"></td> <td style="width: 12.5%; border: 1px solid black; height: 20px;"></td> <td style="width: 12.5%; border: 1px solid black; height: 20px;"></td> <td style="width: 12.5%; border: 1px solid black; height: 20px;"></td> <td style="width: 12.5%; border: 1px solid black; height: 20px;"></td> <td style="width: 12.5%; border: 1px solid black; height: 20px;"></td> <td style="width: 12.5%; border: 1px solid black; height: 20px;"></td> </tr> </table>								
<p>3 Transmitter control code (IRS magnetic media/electronic filers only)</p>	<p>4 Person IRS can contact about this request</p>	<p>5 Telephone number ()</p>							

6 Enter total number of filers for which this request is made (Complete only if you are a transmitter requesting an extension for more than one filer. You must attach a list of the names and employer identification numbers of such filers. If you are making the request for 10 or more filers, see the **Note** under **Who May File** on page 2). ▶

7 Check this box only if you received an original extension and you now need an additional extension. (See instructions.) ▶

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

Form	Check here (✓)	Form	Check here (✓)	Form	Check here (✓)
W-2		1099-C		1099-PATR	
W-2G		1099-DIV		1099-R	
1042-S		1099-G		1099-S	
1098		1099-INT		5498	
1099-A		1099-MISC			
1099-B		1099-OID			

9 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** ▶ _____

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 you 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 31 min.
Learning about the law or the form 14 min.
Preparing the form 51 min.
Copying, assembling, and sending the form to the IRS 26 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 **Internal Revenue Service**, Attention: Tax Forms Committee, PC:FP, Washington, DC 20224. **DO NOT** send the form to this address. Instead, see **Where To File** on page 2.

General Instructions

Purpose of Form.—Use this form to request an extension of time to file Form W-2, W-2G, 1042-S, 1098, 1099, or 5498.

Note: *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).*

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 and employer identification numbers of those for whom they will be filing.

Note: *If you are a magnetic media transmitter requesting extensions of time to file for more than 50 filers, you must submit the extension requests magnetically or electronically. Although not required, if you are requesting extensions of time for 10 or more filers, you are encouraged to submit the extension requests magnetically or electronically. For more information, see Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498 and W-2G Magnetically or Electronically.*

When To File.—The IRS suggests that you 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. For example, a request for an extension of time to file **Form 1099-INT**, 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. **An extension cannot be granted if a request is filed after the due date of the original returns.**

Filing Due Dates

Form Number	Due Date
W-2	Last day of February
W-2G	February 28
1042-S	March 15
1098	February 28
1099	February 28
5498	May 31

If any due date falls on a Saturday, Sunday, or legal holiday, the due date is the next business day.

Where To File.—Send Form 8809 to IRS-Martinsburg Computing Center, P.O. Box 1359, Martinsburg, WV 25401-1359, or IRS-Martinsburg Computing Center, Information Reporting Program, Route 9 and Needy Road, Martinsburg, WV 25401.

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.—If you need more time to file, you may request an additional 30 days by submitting another Form 8809 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. The IRS will send you a letter of explanation approving or denying your request.

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 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 (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.

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

Specific Instructions

Tax Year.—Enter the tax year 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 you use on other tax returns you file with the IRS. **If you act as transmitter for a group** of filers, enter the transmitter name and address here, and attach a list of filer names and employer identification numbers (EINs). Notify IRS-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).*

Line 2.—Enter your nine-digit Federal EIN or social security number if you are not required to have an EIN. 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 **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, or W-2G, and it was approved, the IRS-Martinsburg Computing Center assigned you a five-character Transmitter Control Code (TCC). Enter that TCC here. Leave this item blank if (1) you are requesting an extension to file Forms W-2, (2) you are requesting an extension to file forms on paper, or (3) you have not yet received your TCC.

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

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

Line 6.—For transmitters requesting an extension for two or more filers, enter the number of filers. Be sure to attach the required list. All others should leave this box blank.

Line 7.—Check this box to tell the IRS 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 8.—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.

Note: *If you are required to file 250 or more returns, you must file them magnetically or electronically. See the Instructions for Forms 1099, 1098, 5498, and W-2G, the Instructions for Form W-2, and the Instructions for Form 1042-S, for more information.*

Line 9.—Explain why you need an extension of time to file.

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 the denial of your request. Be sure you are requesting an extension of time to file only for returns listed in line 8.*