

# Application for Extension of Time To File Information Returns

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

▶ **Send to IRS–Martinsburg Computing Center.** See **Where to file** below.

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

<p><b>Extension Requested for Tax Year 20</b></p> <p>(Enter one year only.)</p>	<p><b>1</b> Filer or transmitter information. <b>Type or print clearly in black ink.</b></p> <p>Filer/Transmitter Name _____</p> <p>Address _____</p> <p>City _____ State _____ ZIP Code _____</p> <p>Contact Name _____ Telephone number (____) _____</p> <p>E-mail address _____</p>	<p><b>2</b> Taxpayer identification number (Enter your nine-digit number. Do not enter hyphens.)</p> <p>_____</p> <p><b>3</b> Transmitter Control Code (TCC)</p> <p>_____</p>
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<p><b>4</b> Check your method of filing information returns (check only one box). Use a separate Form 8809 for each method.</p> <p><input type="checkbox"/> electronic    <input type="checkbox"/> magnetic media    <input type="checkbox"/> paper</p>	<p><b>5</b> If you are requesting an extension for more than one filer, enter the total number of filers and attach a list of names and taxpayer identification numbers. Requests for more than 50 filers must be filed electronically or magnetically. See <b>How to file</b> below for details. ▶</p>	<p><b>6</b> Electronic/magnetic media requests only. Enter the total number of records in your file. <b>Do not</b> attach a list.</p> <p>▶ _____</p>
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**7** Check this box only if you already received the automatic extension and you now need an additional extension. See instructions. ▶

**8** Check the box(es) that apply. **Do not** enter the number of returns.

Form	✓ here	Form	✓ here	Form	✓ here
W-2 series		5498		8027	
1098 series, 1099 series, W-2G		5498-ESA		1099-INT/OID for REMIC	
1042-S		5498-MSA			

**9** If you checked the box on **line 7**, state **in detail** why you need an additional extension of time. You must give a reason or your request will be denied. 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** ▶ \_\_\_\_\_

## What's New for 2003

Temporary Regulations section 1.6081-8T allows filers and transmitters to request one automatic 30-day extension of time to file. No signature or explanation is required for the automatic 30-day extension. One additional extension of not more than 30 days will require a second Form 8809 with a signature and a detailed explanation.

## General Instructions

**Purpose of form.** Use this form to request an extension of time to file any forms shown in line 8.

**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.

**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. To avoid delays, be sure the attention line is included on all envelopes and packages containing Form 8809.

**How to file.** When you request extensions of time to file for **more than 50 filers** for the forms shown in line 8, except Form 8027, 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 the extension request magnetically or electronically, you do not have to provide a list.

Also, see **Pub. 1220**, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically or Magnetically and **Pub. 1187**, Specifications for Filing Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, 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 below that shows the due dates for filing this form on paper, magnetically, or electronically. IRS will respond in writing beginning in January. Filers and transmitters of **Form W-2, Wage and Tax Statement**, whose business has terminated, should follow the procedures in the **2004 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 1099 series and 5498 series forms, 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 Series	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 8, 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.*

**Extension period.** The **automatic extension** is 30 days from the original due date. You may request one additional extension of not more than 30 days by submitting a second Form 8809 before the end of the first extension period (see **Line 7** below). Requests for an additional extension 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:** *The automatic and any approved additional request will only extend the due date for filing the returns. It will not extend the due date for furnishing 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. For more information on penalties, see the **General Instructions for Forms 1099, 1098, 5498, and W-2G**.

## Specific Instructions

**Tax year.** You may request an extension for only 1 tax year on this form. 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 or transmitter 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. 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 e-mail 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) or qualified intermediary employer identification number (QI-EIN). If you are not required to have an EIN or QI-EIN, enter your social security number. Do not enter hyphens. Failure to provide this number, and the 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 electronic or magnetic media 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 7.** Check this box if you have already received the automatic 30-day 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.

If you check this box, be sure to complete line 9. Then, sign and date the request.

**Signature.** No signature is required for the automatic 30-day extension. For an additional extension, Form 8809 must be signed by you or a person who is duly authorized to sign a return, statement, or other document.

**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. Section 6109 requires you to provide your taxpayer identification number (TIN). Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to Federal, state, or local agencies to enforce Federal nontax criminal laws and to combat terrorism. If you fail to provide this information in a timely manner, you may be liable for penalties and interest.

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**, 27 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 Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, see **Where to file** on page 1.

