



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Form **8809**

(Rev. December 2025)

Department of the Treasury
Internal Revenue Service

**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 e-filed. See *How to file* below.
Go to www.irs.gov/Form8809 for the latest information.

OMB No. 1545-1081

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 Pub. 1099).

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 typed list of names and TINs. If sending an individual Form 8809 for each request, do not enter an amount. 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 | |
| 1099-NEC | | 5498-QA | | 1095-B | |
| 1042-S | | 5498-SA | | 1099-QA | |

7 If you are requesting an extension for Forms W-2 or 1099-NEC, 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
Fire, casualty, or natural disaster affected the operation of the filer

Death, serious illness, or unavoidable absence of the individual responsible for filing the information returns affected the operation of the filer
The filer was in the first year of establishment
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

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-NEC 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 automatic 30-day extensions. Automatic extensions do not require a justification. With the exception of Form W-2 and Form 1099-NEC, all initial extensions are automatic. For all form types listed in box 6 except Form W-2 and Form 1099-NEC, automatic extensions may be requested:

- E-file, for free, through the Information Return Intake System (IRIS) at <https://irs.gov/iris>. See Pub. 5717 and Pub. 5718 for more information.
- E-file through the FIRE System in a file formatted according to the specifications in Pub. 1220.

- Online by completing a fill-in Form 8809 through the FIRE System at <https://fire.irs.gov> (not available for Form W-2, 1099-NEC, 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.

- On paper Form 8809. Mail the form to the address shown in *Where to file*, later. You are encouraged to e-file your requests.

How to file nonautomatic 30-day extensions. Nonautomatic extensions require a justification as to why additional time is needed. Extension requests for Form W-2, Form 1099-NEC, and additional 30-day extensions are nonautomatic. These extension requests must be submitted on paper with the justification on line 7 completed and signed by the filer/transmitter or person duly authorized to sign a return. Mail the form to the address shown in *Where to file*, later.

Note: No additional 30-day extensions are allowed for Form W-2 and Form 1099-NEC.

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Where to file. Send Form 8809 to:

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

Need help? See Part T, *How To Get Tax Help*, in Pub. 1099.

Also, see Pub. 1220 and Pub. 1187. For additional information, see Topic 803, Waivers and Extensions, at www.irs.gov/TaxTopics.

Note: Specifications for e-filing Forms W-2, Wage and Tax Statement, 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.

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 e-filing. 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 e-file). 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.

The due dates for filing Form 8809 are shown below.

Note: If any due date falls on a Saturday, Sunday, or legal holiday, file by the next business day.

| IF you file Form(s)... | ON PAPER, then the due date is... | USING E-FILE, then the due date is... |
|------------------------|-----------------------------------|---------------------------------------|
| W-2 | January 31 | January 31 |
| 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 |
| 1099-NEC | January 31 | January 31 |
| 3921, 3922 | February 28 | March 31 |
| 5498 | May 31 | May 31 |
| 8027 | Last day of February | March 31 |

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-NEC, you may request an automatic extension of 30 days from the original due date. For these forms, an additional 30-day extension of time to file information returns may be submitted if the initial 30-day extension was granted and the additional extension is filed before the expiration of the initial 30-day extension. Additional 30-day extension requests must be submitted on a paper Form 8809. For Forms W-2 or 1099-NEC, only one 30-day extension of time is available. You can request the one extension for Forms W-2 or 1099-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. If you need an extension for furnishing statements to recipients, see *Extensions* under part M in Pub. 1099. Also, see the General Instructions for Forms W-2 and W-3, the Instructions for Form 1042-S, the Instructions for Forms 1094-B and 1095-B, and the Instructions for Forms 1094-C and 1095-C.

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, *Penalties*, in Pub. 1099, and *Penalties* in the Instructions for Form 1042-S, the Instructions for Form 8027, the

General Instructions for Forms W-2 and W-3, the Instructions for Forms 1094-B and 1095-B, and the Instructions for Forms 1094-C and 1095-C.

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.

Caution: 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.

Caution: 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-NEC). For an additional extension or to request a 30-day nonautomatic extension for Form W-2 and/or Form 1099-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. 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.

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