



How to Get a Reporting Extension



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Per the IRS, employers can get an automatic 30-day extension of time to file their ACA forms by completing Form 8809, Application for Extension of Time to File Information Returns. The form may be submitted on paper or through the IRS's electronic system. No signature or explanation is required. Form 8809 must be filed on or before the due date of the returns in order to get the 30-day extension.

In addition, under certain hardship conditions, an employer may apply for an additional 30-day extension. See the instructions for Form 8809 for more information.

Form 8809
(Rev. August 2020)
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)
OMB No. 1545-1081

This form may be filled out online. See *How to file below*.
Go to www.irs.gov/Form8809 for the latest information.

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 the General Instructions for Certain Information Returns).

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.)
|_|_|_|_|_|_|_|_|_|

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 payer/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	<input type="checkbox"/>	5498	<input type="checkbox"/>	8027	<input type="checkbox"/>
1097, 1098, 1099, 3921, 3922, W-2G	<input type="checkbox"/>	5498-ESA	<input type="checkbox"/>	1094-C, 1095-C	<input type="checkbox"/>
1099-NEC	<input type="checkbox"/>	5498-QA	<input type="checkbox"/>	1095-B	<input type="checkbox"/>
1042-S	<input type="checkbox"/>	5498-SA	<input type="checkbox"/>	1099-QA	<input type="checkbox"/>

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

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, 1099-QA, 5498-QA, 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. Extensions may be requested:

- Online by completing a fill-in Form 8809 through the FIRE System at <https://fire.irs.gov> for an automatic 30-day extension (not available for Form W-2, 1099-NEC, 1099-QA, 5498-QA, 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.
- Electronically through the FIRE System in a file formatted according to the specifications in Pub. 1220.
- On paper Form 8809. Mail the form to the address shown in *Where to file*, later. You are encouraged to submit your requests electronically.

There are no automatic extension requests for Forms W-2 or 1099-NEC. Requests must be submitted on paper with line 7 completed and signed by the filer/transmitter or person duly authorized to sign a return.

Where to file. Send Form 8809 to:
Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0209

CAUTION

For Privacy Act and Paperwork Reduction Act Notice, see page 2. Cat. No. 10322N Form **8809** (Rev. 8-2020)



It's important to note that the IRS has automatically extended the deadlines each year for furnishing 1095 forms to employees and has (but not consistently) extended the deadlines for filing the forms with the IRS. Make sure you understand which deadlines are extended before filing an 8809 Form. As a general rule, when the IRS has announced an automatic extension (as they have each year since 2015), the automatic extension using Form 8809 does not apply for that form for that year.

For example, for 2018, the date to furnish 1095 forms to employees was extended to March 4, 2019. The Notice indicates that the provisions under Treas. Reg. §§ 1.6055-1(g)(4)(i)(B) (1) and 301.6056-1(g)(1)(ii)(A) allowing the Service to grant an extension of time of up to 30 days to furnish Forms 1095-B and 1095-C will not apply to the extended due date.

However, for 2018 reporting, the Treasury and IRS have determined that there is no need for additional time for employers, insurers, and other providers of minimum essential coverage to file the 1095 and 1094 forms with the IRS. The Notice also does not affect the provisions regarding an automatic extension of time for filing information returns; the automatic extension remains available under the normal rules for employers and other coverage providers who submit a Form 8809 before the due date.

Information about Form 8809 as well as the form itself can be found at: <https://www.irs.gov/forms-pubs/form-8809-application-for-extension-of-time-to-file-information-returns>.





Visit [ACAReporter.com](https://www.acareporter.com) to learn more.

Disclaimer The information provided within is for general informational purposes only. It does not necessarily address all of your specific questions or issues. It should not be construed as, nor is it intended to provide, legal advice. Questions regarding specific issues and application of these rules to your 1095-C reporting should be addressed by your legal counsel.