

FOR TAX YEAR 2018 INFORMATION RETURNS FILED IN 2019

FOR STATEMENTS FURNISHED TO RECIPIENTS

If you file Form(s) . . .	Then the due date is . . .	Extension Available*	Extended Due Date**
W-2	January 31	Non-automatic; by letter to the IRS only	March 4 (March 2 is Saturday)
W-2G	February 28	Non-automatic; by letter to the IRS only	April 1 (March 30 is Saturday)
1042-S	March 15	Non-automatic; by letter to the IRS only	April 15 (April 14 is Saturday)
1094-C	February 28	Non-automatic; by letter to the IRS only	April 1 (March 30 is Saturday)
1095	February 28	Non-automatic; by letter to the IRS only	April 1 (March 30 is Saturday)
1097, 1098, 1099	February 28	Non-automatic; by letter to the IRS only	April 1 (March 30 is Saturday)
1099-MISC (Box 7 NEC)	January 31	Non-automatic; by letter to the IRS only	March 4 (March 2 is Saturday)
3921, 3922	February 28	Non-automatic; by letter to the IRS only	April 1 (March 30 is Saturday)
5498	May 31	Non-automatic; by letter to the IRS only	July 1 (June 30 is Sunday)
8027	February 28 (last day of Feb.)	Non-automatic; by letter to the IRS only	April 1 (March 30 is Saturday)

FOR RETURNS FILED WITH IRS ON PAPER

If you file Form(s) . . .	Then the due date is . . .	Form 8809 Automatic 30 Day Extension Available	Extended Due Date	Form 8809 Non-Automatic 30 Day Extension Available***	Extended Due Date for W-2 or 1099-MISC (Box 7 NEC)	Extended Due Date for Additional Non-Automatic Extension for Forms <u>Other Than</u> W-2 or 1099-MISC (Box 7 NEC)
W-2	January 31	NO	N/A	YES (paper filing only)	March 4 (March 2 is Saturday)	N/A
W-2G	February 28	YES (electronic filing preferred by IRS)	April 1 (March 30 is Saturday)	YES (paper filing only)****	N/A	May 1
1042-S	March 15	YES (electronic filing preferred by IRS)	April 15 (April 14 is Saturday)	YES (paper filing only)****	N/A	May 15
1094-C	February 28	YES (electronic filing preferred by IRS)	April 1 (March 30 is Saturday)	YES (paper filing only)****	N/A	May 1
1095	February 28	YES (electronic filing preferred by IRS)	April 1 (March 30 is Saturday)	YES (paper filing only)****	N/A	May 1
1097, 1098, 1099	February 28	YES (electronic filing preferred by IRS)	April 1 (March 30 is Saturday)	YES (paper filing only)****	N/A	May 1
1099-MISC (Box 7 NEC)	January 31	NO	N/A	YES (paper filing only)	March 4 (March 2 is Saturday)	N/A
3921, 3922	February 28	YES (electronic filing preferred by IRS)	April 1 (March 30 is Saturday)	YES (paper filing only)****	N/A	May 1
5498	May 31	YES (electronic filing preferred by IRS)	July 1 (June 30 is Sunday)	YES (paper filing only)****	N/A	July 31
8027	February 28 (last day of Feb.)	YES (electronic filing preferred by IRS)	April 1 (March 30 is Saturday)	YES (paper filing only)****	N/A	May 1

FOR RETURNS FILED WITH IRS ELECTRONICALLY

If you file Form(s) . . .	Then the due date is . . .	Form 8809 Automatic 30 Day Extension Available	Extended Due Date	Form 8809 Non-Automatic 30 Day Extension Available***	Extended Due Date for W-2 or 1099-MISC (Box 7 NEC)	Extended Due Date for Additional Non-Automatic Extension for Forms <u>Other Than</u> W-2 or 1099-MISC (Box 7 NEC)
W-2	January 31	NO	N/A	YES (paper filing only)	March 4 (March 2 is Saturday)	N/A
W-2G	April 1 (March 31 is Sunday)	YES (electronic filing preferred by IRS)	May 1	YES (paper filing only)****	N/A	May 31
1042-S	March 15	YES (electronic filing preferred by IRS)	April 15 (April 14 is Sunday)	YES (paper filing only)****	N/A	May 15
1094-C	April 1 (March 31 is Sunday)	YES (electronic filing preferred by IRS)	May 1	YES (paper filing only)****	N/A	May 31
1095	April 1 (March 31 is Sunday)	YES (electronic filing preferred by IRS)	May 1	YES (paper filing only)****	N/A	May 31
1097, 1098, 1099	April 1 (March 31 is Sunday)	YES (electronic filing preferred by IRS)	May 1	YES (paper filing only)****	N/A	May 31
1099-MISC (Box 7 NEC)	January 31	NO	N/A	YES (paper filing only)	March 4 (March 2 is Saturday)	N/A
3921, 3922	April 1 (March 31 is Sunday)	YES (electronic filing preferred by IRS)	May 1	YES (paper filing only)****	N/A	May 31
5498	May 31	YES (electronic filing preferred by IRS)	July 1 (June 30 is Sunday)	YES (paper filing only)****	N/A	July 31
8027	April 1 (March 31 is Sunday)	YES (electronic filing preferred by IRS)	May 1	YES (paper filing only)****	N/A	May 31

* Send a letter to: Internal Revenue Service, Attn: Extension of Time Coordinator, 240 Murall Drive, Mail Stop 4360, Kearneysville, WV 25430. The letter must include (a) payer name, (b) payer TIN, (c) payer address, (d) type of return, (e) a statement that extension request is for providing statements to recipients, (f) reason for delay, and (g) the signature of the payer or authorized agent.

** If the IRS grants a request for extension, generally the filer will be granted a maximum of 30 extra days to furnish statements to recipients. Confirm the extended due date granted by the IRS.

*** For ALL return types, a non-automatic extension is available if and ONLY if: (1) the business suffered a catastrophic event in a Federally Declared Disaster Area that made the business unable to resume operations or made necessary records unavailable; (2) fire, casualty or natural disaster affected the operation of the business; (3) death, serious illness, or unavoidable absence of the individual responsible for filing the information returns affected the operation of the business; (4) the information return is being filed for the first year the business was established; or (5) the filer did not receive timely data on a third-party payee statement. This statement might be a Schedule K-1, "Partner's Share of Current Year Income, Deductions, Credits and Other Items," Form 1042-S, or the statement of sick pay required under Reg § 31.6051-3(a)(1). (The extension will be granted even if the filer receives the statement by the statutory furnishing deadline, provided that the filer did not receive the statement in time to prepare an accurate information return.)

**** One additional non-automatic extension is available only if the filer timely requested an automatic extension (not available for Forms W-2 or 1099-MISC Box 7 NEC).