

## IRS posts new FAQs regarding Form 8966 extension and electronic filing waiver

### Closing the distance

Global Financial Services Industry



#### IRS posts new FAQs regarding Form 8966 extension of time to file and electronic filing waiver

On June 9, 2015, the IRS posted two new FAQs to the [FATCA FAQs webpage](#) related to Form 8966 FATCA reporting. The first FAQ addresses requests for additional 90-day extensions of time to file Form 8966 for the 2014 tax year, the deadline for which is June 29, 2015. Using the [Request for Additional Extension of Time to File Form 8966 for Tax Year 2014](#) template, submit a separate request for each filer requiring an extension. All requests will be automatically approved for eligible filers who submit a request, and, as such, the IRS will not send responses. The [2014 Instructions for Form 8966](#) state that additional extensions beyond the initial extension require statements of hardship. However, such statements are not necessary for tax year 2014 as the request form does not require them and requests are automatically granted.

The second FAQ addresses requests for waiver from the requirement to electronically file Form 8966, the deadline for which is August 13, 2015. Using the [Request for Waiver from Filing Form 8966 Electronically for Tax Year 2014](#) template, submit a separate request for each filer. Further, if you do not receive a response from the IRS within 45 days of the date you mail your request, you may treat the request as granted. Note that filing this form does not affect the deadline for filing, which remains June 29 unless the extension referenced above is separately requested.

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