

## IRS releases Draft Form 8809-I and Draft Instructions for Form 8809-I

### Closing the distance

Global Financial Services Industry



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On September 29, 2015, the IRS released the **Draft Form 8809-I** and the **Draft Instructions for Form 8809-I** to facilitate the application for extension of time to file **Form 8966 FATCA Report**. The purpose of Form 8809-I is to request an initial or additional 90-day extension of time to file Form 8966. The initial extension request is automatically granted, and, for requests beyond the initial extension, a statement of hardship is required demonstrating extenuating circumstances that prevented filing. A request for an extension of time to file will not be granted to Model 2 Foreign Financial Institutions (“FFIs”) with aggregate reporting on non-consenting US accounts or non-consenting nonparticipating FFIs as well as FFIs in Model 1 jurisdictions, which must report directly to the Model 1 jurisdiction’s tax authority. The Instructions for Form 8809-I provide line-by-line guidance to assist filers to complete Form 8809-I. Form 8809-I should be filed once the filer recognizes that an extension of time is necessary but not before January 1 of the filing year. Late filers of Form 8966 may incur penalties if they have not received an approved extension from the IRS.

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