

Form <b>15397</b> (August 2024)	Department of the Treasury - Internal Revenue Service <b>Application for Extension of Time to Furnish Recipient Statements</b> (For Forms W-2, W-2G, 1042-S, 1094-C, 1095, 1097, 1098, 1099, 3921, 3922, 5498, and 8596)	OMB Number 1545-2313
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Go to [www.irs.gov/Form15397](http://www.irs.gov/Form15397) for the latest information.

**Do not** use this form to request an extension to file information returns with the IRS (use Form 8809).

<b>1</b> Issuer's/Transmitter's information <i>(type or print clearly in black ink)</i>  Issuer's/Transmitter's name	<b>2</b> Taxpayer identification number (TIN) <i>(Enter the Issuer's nine-digit number. Do not enter hyphens)</i>
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Address

City	State/Country code	ZIP code
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Contact name	Telephone number	Email address
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**3** If you are requesting an extension for more than one issuer/transmitter, enter the total number of issuers/transmitters and attach a typed list of names and TINs (List must be 12pt font and legible). If sending an individual Form 15397 for each request, do not enter an amount

See *How to file* in the instructions for details.

**4** Check **only** the box(es) that apply. **Do not** enter the number of returns

Form(s)	✓ Here	Form(s)	✓ Here
1042-S		W-2	
1095-B, 1095-C		5498	
1097, 1098, 1099, 3921, 3922, W-2G		5498-ESA	
1099-NEC		5498-QA	
1099-QA		5498-SA	

**5** Describe your need for an extension to furnish recipient(s) copies of information returns

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
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# Instructions for Form 15397, Application for Extension of Time to Furnish Recipient Statements

## General Instructions

**Purpose of form.** Use Form 15397 to request a one-time extension of up to 30 days to furnish copies of information returns (for the forms shown on line 4) to your recipients for the current tax year.

**Who should file.** Issuers/transmitters who need more time to furnish copies of information returns to payees should file this form before the filing due date. See *When to file*, later.

**How to file.** Complete, sign and fax Form 15397 no later than the date the statements are due to the recipients (see *When to File*, later). Send fax to:

Internal Revenue Service Technical Services Operation  
Attn: Extension of Time Coordinator  
Fax: 877-477-0572 (International: 304-579-4105)

**Need help?** If you have questions about Form 15397, call the IRS toll free at 866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).

For additional information, see Pub. 1220 and Pub. 1187 on [www.irs.gov/publications](http://www.irs.gov/publications).

**When to file.** File Form 15397 as soon as you know an extension of time is needed but not before January 1st. Form 15397 must be filed by the due date of the recipient statement(s). See *General Instructions for Certain Information Returns* for a listing of recipient due dates, or visit <https://www.irs.gov/instructions/i1099gi>

If you are requesting an extension of time to furnish recipient copies of several types of forms, you may use one Form 15397, but you must file Form 15397 by the earliest recipient due date. For example, if you are requesting an extension of time to furnish recipient copies for both Forms 1099 and 5498, you must file Form 15397 by the earlier due date of the two information returns. Alternatively, if you have various due dates, you can complete more than one Form 15397 to ensure that you are granted the full 30-day extension. An extension cannot be granted if a request is filed after the filing due date of the information returns.

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

**Note:** Any approved extension of time to file furnish recipient copies will only extend the due date for furnishing statements to the payee or recipient. It does not extend the due date for filing information returns with the IRS.

**Penalty.** Issuer/transmitter may be subject to a late filing penalty if they file a late return without receiving a valid extension. For more information, see the applicable form instructions. Refer to part O in the General Instructions for Certain Information Returns, and instructions for the applicable forms.

## Specific Instructions

**Line 1.** Enter the issuer's/transmitter's name, in care of name, and complete mailing address, including room or suite number of the transmitter 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.



*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. Provide your telephone number and email address.

**Line 2.** Enter the issuer'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.



*Do not enter hyphens.*

**Signature.** Form 15397 must be signed by the issuer/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 furnish statements to recipients. You are not required to request an extension of time; however, if you request an extension, you must provide this information. Section 6109 and its regulations require you to provide your TIN. 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:

<b>Recordkeeping</b> . . . . .	4 min.
<b>Learning about the law or the form</b> . . . . .	18 min.
<b>Preparing and sending the form to the IRS</b> . . . . .	21 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](http://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 *How to file*, earlier.