

How to file for an extension for Tax Year 2024 – **A valid FIRE TCC code is required.**


Go to <https://fire.irs.gov/>

If you are unable to access FIRE system with previous years login, you should file an extension and contact the IRS for assistance. Click “Fill-In Ext 8809 Only” this will provide extra time to contact the IRS to inquire about your FIRE login.

⊖ A TCC is now required to submit an online fill-in automatic extension of time request

You are now required to have a FIRE TCC to submit an online fill-in automatic extension of time request. You will need to submit an Information Returns Application for Transmitter Control Code (TCC) to obtain a TCC, refer to [Publication 5911](#) [PDF](#), IR App for TCC Tutorial. Once you have your TCC, you will need to create a FIRE Account to use this option.

When completing your application, you will not see an option for the Fill-in extension of time. You simply need to select the form type for which you will be requesting the extension.

Internal Revenue Service
United States Department of the Treasury

FIRE Production System

User Options

- [Log On](#)
- [Create New Account](#)
- [Learn The Basics](#)
- [Forgot Password](#)

FIRE System Logon

Fields with an * are required

TCC*

EIN*

Company Name*

User ID*

Password*

You will need a User ID and Password to begin using this application.

If you do not already have an account, click [Create New Account](#) to start setting up your new account.

Otherwise, you can enter your assigned User ID and the password you have chosen to begin using this application. Your password must be 8-20 characters with 1 uppercase, 1 lowercase, 1 numeric and 1 special character. It cannot contain the User ID or User name.

[IRS Privacy Policy](#)

If able to log into the FIRE site without issues, click **Log On** with your FIRE User ID and Password (if you have not created an account, click the **Create New Account** to do so).

FIRE Production System

Menu Options

- [Send Information Returns](#)
- [Check File Status](#)
- [Extension of Time Request](#)
- [Email](#)
- [Change Password](#)
- [Update Account](#)
- [Change PIN](#)
- [Change Secret Phrase](#)
- [Log Out](#)

Where Do I Go From Here?

If you want to electronically file 1042-S, 1097, 1098, 1099, 3921, 3922, 5498, 8027, W-2G and 8855-SSA click the [Send Information Returns](#) menu option on the left to begin the Electronic Filing process.

Please note: This system does not support fill-in forms, you must have software to create the electronic file. However, this system does offer a fill-in option for submitting Form 8809, Application for Extension of Time to File Information Returns.

Electronic Filing Deadlines TY 2023
Due Dates for electronic filing:

Welcome to the Filing Information Returns Electronically System

To obtain a Transmitter Control Code for FIRE you must submit an Information Returns Application for TCC located on irs.gov. The FIRE TCC can only be used with the FIRE System.

Alert: ALERT The August 1, 2023, deadline to claim your legacy TCC has passed. If you did not start your IR TCC application by the deadline, and you have a requirement to file electronically, you must apply for a new TCC. Visit IRS.gov/FIRE for instructions.

Happy New Year

Click on **Extension of Time Request**

FIRE Production System

Menu Options

- [Main Menu](#)
- [Log Out](#)

Extension of Time Options

[Fill-In Extension Form](#)

The fill-in form option is used in lieu of Form 8809, Application for Extension of Time To File Information Returns. (This does not apply to the 'Upload an Extension File' below.) This option will give you an instant approval of your original extension request if the application is completed and accepted.

[Summary of Fill-In Extension Form](#)

This option will display all extension requests that a user has submitted for their User ID via the fill-in extension form option on FIRE for current and 1 prior year.

[Upload an Extension File](#)

This option is used to upload a file to request an extension for multiple payers. The file must be in the record format according to Publication 1220.

Click on **File-In Extension Form**

FIRE Production System

Menu Options

- [Main Menu](#)
- [Log Out](#)

Extension of Time Request Information

This option is used to request an automatic 30-day extension. This extension option **does not** give you additional time to give recipients their copies of the form and/or documents.

NOTE: If you are requesting an **additional** extension of time of not more than 30 days, you must submit a Form 8809, Application for Extension of Time To File Information Returns before the end of the first automatic extension period. These cannot be requested via the FIRE system. Requests for an additional extension of time to file information returns are not automatically granted. Generally, requests for additional time are granted only in cases of extreme hardship or catastrophic event. The IRS will send you a letter of explanation approving or denying your request of an additional extension only. If you do not have Form 8809, you can download the form from www.irs.gov.

Caution: You cannot use this system to request an extension of time to file Form 1042 (instead use Form 7004) or to file Form 1040 (instead use Form 4868).

Review and select either **Continue** or **Main Menu** (to cancel).

FIRE Production System

Menu Options

- [Main Menu](#)
- [Log Out](#)

The Legalese

Under penalties of perjury, I declare that the file I am about to transmit is correct and complete, to the best of my knowledge and belief.

Although an authorized agent may enter their PIN, the payer is responsible for the accuracy of the returns. The payer will be liable for penalties for failure to comply with filing requirements.

Fields with an * are required

PIN*

NOTE: If you forget your PIN, please call us toll-free at 1-866-455-7438.

[FIRE Privacy Policy](#)

Enter your **PIN** and click **Submit**.



FIRE Production System

Menu Options

- [Main Menu](#)
- [Log Out](#)

Extension of Time Request for Tax Year

← This should be the current Tax Year

Fields with an * are required

How will the Information Returns be Filed?*

- Paper
- Electronic

Type of Returns*
(Check all that apply)

- 1097/1098/1099/W-2G/3921/3922
- 5498
- 5498-SA
- 1094/5-C
- 5498-ESA
- 1042-S
- 8027
- 1095-B
- 1099-MISC-NEC

If an option is disabled, the form is past the due date and an extension cannot be filed for this type of return.

Payer's/Files Information

TIN*

Payer Name 1*

Payer Name 2

Address*

City*

State* Zip*

Contact Name

Phone Number / Ext /

Transmitter Control Code (if applicable)

Foreign Country No Yes

Submit

Return to Main Menu

Complete the fields and click **Submit**

FIRE Production System

- Menu Options
- [Main Menu](#)
 - [Log Out](#)

Extension of Time Request for Tax Year ← *This should be the current Tax Year*

Fields with an * are required

How will the Information Returns be Filed?*	Type of Returns* (Check all that apply)
<input type="radio"/> Paper	<input checked="" type="checkbox"/> 1097/1098/1099/W-2G/3921/3922
<input checked="" type="radio"/> Electronic	<input type="checkbox"/> 5498
	<input type="checkbox"/> 5498-SA
	<input type="checkbox"/> 1094/5-C
	<input type="checkbox"/> 5498-ESA
	<input type="checkbox"/> 1042-S
	<input type="checkbox"/> 8027
	<input type="checkbox"/> 1095-B
	<input type="checkbox"/> 1099-MISC-NEC

If an option is disabled, the form is past the due date and an extension cannot be filed for this type of return.

TIN

Payer Name 1

Payer Name 2

Address

City

State ZIP

Contact Name

Phone Number / Ext

Transmitter Control Code (If Applicable)

Foreign Country Yes No

Verify the information entered and then click **Revise** or **Accept**

Internal Revenue Service
United States Department of the Treasury

Menu Options
▪ [Main Menu](#)
▪ [Log Out](#)

Extension of Time for Tax Year ← This should be the current tax year

Payer TIN: User ID:
Payer Name1: Date:

Type of Return	Electronic Extended Due Date
1098/1099/W-2G/3921/3922	<input type="text" value="Extension due date"/>

Please print this screen for your records if you have not already done so.

Do you have another extension of time to file?

The extension due date to file your IRSTAX 2024 1099-S with the IRS without penalty is May 2nd, 2025. **

Note: The extension must be filed at FIRE site by 4/1/2025 to ensure your extension is validated by IRS. The IRSTAX file **must be uploaded by 5/2/2025** to avoid any late penalty.

Remember to click **Print** and **Save**.