

# Form CT-8508

FOR DEPARTMENT USE ONLY

## Request for Waiver From Filing Informational Returns on Magnetic Media

Only the person required to file on magnetic media may file **Form CT-8508**. A submitter may not file Form CT-8508 for the filer, unless he or she has power of attorney, **Form LGL-001**, *Power of Attorney*. Attach Form LGL-001 to this request.

**Refer to the instructions on the reverse before completing this form.**

1. Type of submission		<input type="checkbox"/> Original		<input type="checkbox"/> Reconsideration	
2. Waiver request for calendar year (Enter one year only)	3. Filer name and mailing address (number and street or PO Box, city, state, ZIP)			4. Connecticut Tax Registration Number	
				5. Federal Employer ID Number	
200__	6. Person to contact about this request			7. Telephone Number	
				( )	
8. Form type(s) waiver requested for	(a) Number you wish to file on paper	(b) Number you will be filing in total with Connecticut	(c) Number you expect to file next calendar year with Connecticut		
W-2					
W-2G					
1098					
1099-R					
1099-S					
1099-MISC					
9. Have you applied for a waiver from filing on magnetic media with the IRS for the current calendar year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Pending (If Yes, attach a copy of federal Form 8508.) If "Yes," was the waiver approved? <input type="checkbox"/> Yes <input type="checkbox"/> No (If Yes, attach a copy of the waiver approval.)					
10. Is this the first time you have requested a waiver from Connecticut magnetic media filing requirements for Forms W-2, W-2G, 1098, or 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No (If Yes, skip to Block 12.)					
11. Enter two current cost estimates given to you by third parties who would prepare your files for you. Cost estimates for any reason other than the preparation of magnetic media will not be acceptable. (Attach these two cost estimates to Form CT-8508. Failure to provide cost estimates will result in an automatic denial of your waiver request.)				\$ _____	
				\$ _____	
12. <b>Declaration:</b> I declare under the penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief it is true, complete, and correct. I understand that the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.					
Signature			Title		Date

## Instructions for Form CT- 8508

**Purpose of Form:** Use this form to request a waiver from filing informational returns on magnetic media for the current calendar year. Complete a separate **Form CT-8508** for each Connecticut Tax Registration Number. You may use one Form CT-8508 for multiple form types.

A filer who is required by the Internal Revenue Service (IRS) to file copies of federal Forms W-2, W-2G, 1098, 1099-R, 1099-S, or 1099-MISC on magnetic media must file these forms on magnetic media with the Department of Revenue Services (DRS). However, a filer who files 24 or fewer Forms W-2, W-2G, 1098, or 1099 with DRS is excused from filing on magnetic media for that particular type of informational return without obtaining a waiver.

**When to File:** File Form CT-8508 at least 45 days before the following due dates:

- W-2 - Last day of February
- W-2G - Last day of February
- 1098 - Last day of February
- 1099 - Last day of February

If the due date falls on a Saturday, Sunday, or legal holiday, the next business day will be the due date.

**Where to File:** Department of Revenue Services  
State of Connecticut  
PO Box 2930  
Hartford CT 06104-2930

**Approval or Denial of Request:** After evaluating your request, DRS will only notify you if your request is denied.

### Specific Instructions

- Block 1:** Indicate the type of submission by checking the appropriate box. An original submission is your first request for a waiver for the current calendar year. A reconsideration indicates that you are submitting additional information that you believe may persuade DRS to approve a previously denied request.
- Block 2:** Enter the calendar year for which you are requesting a waiver. Only current calendar year waiver requests can be processed. If this block is not completed, DRS will assume the request is for the current calendar year.
- Block 3:** Enter the name and complete address of the filer.
- Block 4:** Enter the ten-digit Connecticut Tax Registration Number of the filer.
- Block 5:** Enter the nine-digit Federal Employer Identification Number of the filer.
- Block 6:** Enter the name of someone to contact if additional information is needed by DRS.
- Block 7:** Enter the telephone number of someone to contact if additional information is needed by DRS.
- Block 8a:** Enter by form type an estimate of the number of informational returns for which you are requesting a waiver.

**Block 8b:** Enter the total number of informational returns that you plan to file with Connecticut (magnetic media and paper) by form type.

**Block 8c:** Provide by form type an estimate of the total number of informational returns that you plan to file with Connecticut for the following calendar year.

**Block 9:** Indicate whether or not you applied for a waiver from filing informational returns on magnetic media for the current calendar year with the IRS. If a waiver was requested, attach a copy of federal Form 8508, Request for Waiver from Filing Informational Returns on Magnetic Media, to **Form CT-8508**. If a federal waiver was requested for the current calendar year, indicate whether or not it was approved by the IRS. If the waiver was approved, attach a copy of the approval to **Form CT-8508**.

**Block 10:** If this is the first time you have requested a waiver for any calendar year, check **Yes** and skip to Block 12. If you have requested a waiver in the past, check **No** and complete Block 11.

**Block 11:** Enter the cost estimates from two service bureaus or other third parties who will prepare your files for you. The cost estimates must reflect the total amount that each service bureau will charge to produce your magnetic media file. If you do not provide two written cost estimates from service bureaus or other third parties, DRS will automatically deny your request. Prior years' cost estimates will not be accepted.

**Block 12:** The waiver request must be signed by the filer or a person **duly authorized** to sign a return or other document.

**For Further Information:** For magnetic media reporting specifications, contact the DRS during business hours, 8:00 a.m. to 5:00 p.m., Monday through Friday:

- **1-800-382-9463** (in-state), or
- **860-297-5962** (from anywhere).

**TTY, TDD, and Text Telephone users only** may transmit inquiries 24 hours a day by calling 860-297-4911.

**Forms and Publications:** Forms and publications are available all day, seven days a week:

- **Internet:** Preview and download forms and publications from the DRS Web site: **www.drs.state.ct.us**
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu
- **Telephone:** Call **1-800-382-9463** (in-state) and select Option 2; or the Forms Unit at **1-860-297-4753** (from anywhere)