

# CT-8508

FOR DEPARTMENT USE ONLY

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

**Note:** Only the person required to file on magnetic media can file **Form CT-8508**; a transmitter cannot file **Form CT-8508** for such person, unless he or she has a Power of Attorney (**Form LGL-001**). If you have Power of Attorney, attach a letter to **Form CT-8508** stating this fact.

**Refer to the instructions on the reverse side 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)  <b>19</b> _____	3. Filer name and mailing address (number and street or PO Box, city, state, ZIP)		4. Connecticut Tax Registration No.
			5. Federal Employer ID No.
	6. Person to contact about this request		7. Telephone No. (      )
8. Form Type	(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. Has the filer applied for a waiver from filing on magnetic media from 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 waiver requested for corrections only? <input type="checkbox"/> Yes <input type="checkbox"/> No			
11. Is this the first time you have requested a waiver from Connecticut magnetic media filing requirements for Forms W-2, W-2G, 1098 and 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No (If "No," skip to Block 13)			
12. If you are unable to file on magnetic media for the current year, will you file on magnetic media for the next calendar year? <input type="checkbox"/> Yes <input type="checkbox"/> No (If "Yes," skip to Block 14)			
13. Do you presently own a computer?			
<input type="checkbox"/> Yes		Enter the estimated cost for self-prepared magnetic media	\$ _____
<input type="checkbox"/> No		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.	\$ _____
			\$ _____
<i>(Attach these two cost estimates to Form CT-8508. Failure to provide cost estimates will result in an automatic denial of your waiver request.)</i>			

**DECLARATION:** I declare under the penalty of false statement that I have examined this application and to the best of my knowledge and belief it is true, complete and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)

14. 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 **Form CT-8508** for each Connecticut Tax Registration Number. Acceptable magnetic media are: 1/2 inch magnetic tape, tape cartridge and 3 1/2 inch diskette.

An employer or payer who is required by the Internal Revenue Service to file copies of federal Forms W-2, W-2G, 1098, 1099-MISC, 1099-R, or 1099-S on magnetic media must file these forms on magnetic media with DRS. However, an employer or payer who files 24 or fewer Forms W-2, W-2G, 1098 or 1099 with DRS is not required to file those forms on magnetic media with DRS and need not complete this form.

**When to file:** File Form CT-8508 at least 45 days before the following due dates:  
(If the due date falls on a Saturday, Sunday or legal holiday, the next business day will be the due date.)

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

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

**Approval or Disapproval of Request:** After evaluating your request, DRS will notify you as to whether your request is approved or disapproved.

### SPECIFIC INSTRUCTIONS

- Block 1:** Indicate the type of submission by checking the appropriate box. An original submission is your first request for waiver for the current calendar year. A reconsideration indicates that you are submitting additional information that you feel may persuade DRS to approve a previously disapproved form.
- Block 2:** Enter the calendar year for which you are requesting a waiver. Only waiver requests for the current calendar year 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 - 7:** Enter the name and telephone number of someone to contact if additional information is needed by DRS.
- Block 8a:** Enter an estimate of the number of informational returns for which you are requesting a waiver, by form type.
- Block 8b:** Enter the total number of information returns that you plan to file with Connecticut (magnetic media and paper), by form type.
- Block 8c:** Provide an estimate of the total number of informational returns that you plan to file with Connecticut for the calendar year following the calendar year indicated in Block 2, by form type.
- Block 9:** Indicate whether or not the filer applied for a waiver from the Internal Revenue Service from filing informational returns on magnetic media for the current calendar year. If a waiver was requested, a copy of federal Form 8508, Request for Waiver from Filing Informational Returns on Magnetic Media, must be attached to **Form CT-8508**. In addition, if a federal waiver was requested for the current calendar year, indicate whether or not it was approved by the Internal Revenue Service. If the waiver was approved, attach a copy of the approval to **Form CT-8508**.
- Block 10:** Indicate whether or not this waiver is requested for corrections only. If you request a waiver for original documents and it is approved, you will automatically receive a waiver for corrections. However, if you can submit your original documents on magnetic media, but not your corrections, a waiver must be requested for corrections only.
- Block 11:** If this is the first time you have requested a waiver for any calendar year, check "Yes" and complete Block 12. However, if you have requested a waiver in the past and check "No," skip Block 12 and complete Block 13.
- Block 12:** If you cannot file magnetically for the current calendar year but will file on magnetic media for the next calendar year, check "Yes" and skip to Block 14. If "No," complete Block 13.
- Block 13:** If you presently own a computer, check "Yes" and enter the estimated cost to convert your system to produce magnetic media (including hardware modifications, software, programming costs, etc.).

If you check "NO," you must enter the cost estimates from two service bureaus or other third parties who will prepare your files for you. These cost estimates must reflect the total amount that each service bureau will charge to produce your magnetic media file only. Failure to attach two written cost estimates from service bureaus or other third parties will result in an automatic disapproval of your request. Prior year cost estimates will not be accepted.

**Block 14:** The waiver request must be signed by you or a person duly authorized to sign a return or other document.