

Form CT-8508

Request for Waiver From Filing Informational Returns on Magnetic Media

For Department Use Only

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 a power of attorney. If you have a power of attorney attach **Form LGL-001**, *Power of Attorney*, 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 Internal Revenue Service (IRS) for the current calendar year?
 Yes No Pending (If **Yes**, attach a copy of federal Form 8508.)
 If **Yes**, was the waiver approved? Yes 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?
 Yes 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 cost estimates. Failure to provide cost estimates will result in an automatic denial of your waiver request.

12. **Declaration:** I declare under 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 the penalty for willfully delivering a false return or document to the Department of Revenue Services (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

Form CT- 8508

Instructions

Purpose of Form: Use **Form CT-8508, Request for Waiver From Filing Informational Returns on Magnetic Media**, 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 last day of February.

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

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

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

Specific Instructions

Block 1: Check 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 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 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 the contact person.

Block 8a: Enter (by form type) an estimate of the number of informational returns for which you are requesting a waiver.

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

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

Block 9: Check the appropriate box. If a waiver was requested for the current calendar year with the IRS, attach a copy of federal Form 8508, Request for Waiver From Filing Information Returns Electronically/Magnetically. 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.

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 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: Call DRS during business hours, 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 anytime by:

- **Internet:** Preview and download forms and publications from the DRS Web site at **www.ct.gov/DRS**
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu. Only forms (not publications) are available on TAX-FAX.
- **Telephone:** Call **1-860-297-4753** (from anywhere) or **1-800-382-9463** (in-state) and select Option 2 from a touch-tone phone.