

# Form CT-8508

## Request for Waiver From Filing Informational Returns Electronically

For DRS Use Only

Only the person required to file electronically 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.

Complete this form in blue or black ink only. See instructions on reverse.

1. Submission type: <input type="checkbox"/> Original <input type="checkbox"/> Reconsideration	2. Requesting waiver for calendar year (one year only) 201__
3. Connecticut Tax Registration Number	4. Federal Employer ID Number (FEIN)

5. Filer's name \_\_\_\_\_

Street address or PO Box \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip code \_\_\_\_\_

6. Person to contact about this request \_\_\_\_\_ Telephone number ( ) \_\_\_\_\_

7. Return(s) waiver is requested for:

Form Type(s)	(a) Number of returns you wish to file on compact disc (CD)	(b) Number of returns you will be filing in total with Connecticut	(c) Number of returns you expect to file next calendar year with Connecticut
<b>W-2</b>			
<b>W-2G</b>			
<b>1099-R</b>			
<b>1099-MISC</b>			

8. Have you applied for a waiver from filing electronically with the Internal Revenue Service (IRS) for the current calendar year?  
 Yes (If **Yes**, attach a copy of federal Form 8508.)  No

If **Yes**, was the waiver approved?  
 Yes (If **Yes**, attach a copy of the waiver approval.)  No  Pending

9. Is this the first time you have requested a waiver from Connecticut electronic filing requirements for Forms W-2, W-2G, or 1099?  
 Yes (If **Yes**, skip to *Declaration*.)  No (If **No**, complete Line 10.)

10. Provide a brief explanation of the hardship: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**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
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# Form CT-8508 Instructions

## General Instructions

DRS will notify you **only** if your request is denied.

Use **Form CT-8508, Request for Waiver From Filing Informational Returns Electronically**, to request a waiver from filing Forms W-2, W-2G, 1099-R, or 1099-MISC electronically for the current calendar year.

Complete a separate Form CT-8508 for each Connecticut Tax Registration Number. Form CT-8508 may be used for multiple form types.

**Due Date:** Form CT-8508 is due on or before January 15, 2011. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

If a waiver is granted, you must submit informational returns on Compact Disc (CD). See **Informational Publication 2010(11), Forms 1099-R, 1099-MISC, and W-2G Electronic Filing Requirements for Tax Year 2010**, or **Informational Publication 2010(12), Form W-2 Electronic Filing Requirements for Tax Year 2010**.

## Electronic Filing Requirements

Taxpayers who file 25 or more Forms W-2, W-2G, 1099-R, or 1099-MISC, per form type, are required to file through the Department of Revenue Services (DRS) **Taxpayer Service Center (TSC)**.

Taxpayers who file 24 or fewer Forms W-2, W-2G, 1099-R, or 1099-MISC, per form type, are encouraged to file electronically but may use paper forms without requesting a waiver.

## Line Instructions

**Line 1:** Check the appropriate box. An original submission is your first request for a waiver for the current calendar year. A reconsideration indicates you are submitting additional information you believe may persuade DRS to approve a previously denied request.

**Line 2:** Enter the calendar year you are requesting a waiver for. 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.

**Line 3:** Enter filer's Connecticut Tax Registration Number.

**Line 4:** Enter filer's Federal Employer Identification Number (FEIN).

**Line 5:** Enter filer's complete name and mailing address. For street address include room or suite number.

**Line 6:** Enter name and telephone number of contact person.

**Line 7:** Complete columns (a), (b), and (c) for each return (W-2, W-2G, 1099-R, or 1099-MISC) this waiver is filed for.

Column (a): For each return type enter an estimate of the number of returns you are requesting a waiver for.

Column (b): For each return type enter the number of returns you expect to file with Connecticut.

Column (c): For each return type enter an estimate of the number of returns you expect to file with Connecticut for the following calendar year.

**Line 8:** For the current calendar year:

Check if you have applied or have not applied for a waiver from the Internal Revenue Service (IRS). If **Yes**, attach a copy of federal Form 8508, Request for Waiver From Filing Information Returns Electronically.

If a waiver request was filed with the IRS, check if the waiver was approved (**Yes**), denied (**No**), or the request is still (**Pending**). If **Yes**, attach a copy of the approval.

**Line 9:** If this is the first time you have requested a waiver for any calendar year, check **Yes** and skip to *Declaration*. If you have requested a waiver in the past, check **No** and complete Line 10.

**Line 10:** Give a brief description of the hardship electronic filing would cause.

## Declaration

The waiver request must be signed by the filer or a person **duly authorized** to sign a return or other document on the filer's behalf. If you are filing on a filer's behalf complete and attach **Form LGL-001, Power of Attorney**.

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

## Taxpayer Service Center

Use the **TSC** at [www.ct.gov/TSC](http://www.ct.gov/TSC) for the fastest and easiest way to update your tax information, file returns, and remit payments.

## For More Information

Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

**TTY, TDD, and Text Telephone users only** may transmit inquiries anytime by calling 860-297-4911.

## Forms and Publications

Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) to download and print Connecticut tax forms.