

Form **8508**

(Rev. 7-2002)

Department of the Treasury  
Internal Revenue Service

**Request for Waiver From Filing  
Information Returns Magnetically**  
**(Forms W-2, W-2G, 1042-S, 1098, 1099 Series, 5498, 5498-MSA, and 8027)**  
*(Please type or print in black ink when completing this form - see instructions on back.)*

OMB Number  
1545-0957

**Note:** Only the person required to file on magnetic media can file Form 8508. A transmitter cannot file Form 8508 for the payer, unless he or she has a power of attorney. If you have a power of attorney, attach a letter to the Form 8508 stating this fact.

1. Type of submission       Original       Reconsideration

2. Waiver requested for tax year (Enter one year only)

**20**

3. Payer name, **complete** address, and contact person. (A *separate* Form 8508 must be filed for **each payer** requesting a waiver.)

Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Contact Name \_\_\_\_\_

4. Taxpayer Identification Number (9-digit EIN/SSN)

5. Telephone number

(      ) \_\_\_\_\_

Email Address

6. Waiver Requested for	Enter the Number of Returns That:		Waiver Requested for	Enter the Number of Returns That:	
	(a) You wish to file on paper	(b) You expect to file next tax year		(a) You wish to file on paper	(b) You expect to file next tax year
<input type="checkbox"/> 1042-S			<input type="checkbox"/> 1099- PATR		
<input type="checkbox"/> 1098			<input type="checkbox"/> 1099- Q		
<input type="checkbox"/> 1098-E			<input type="checkbox"/> 1099-R		
<input type="checkbox"/> 1098-T			<input type="checkbox"/> 1099-S		
<input type="checkbox"/> 1099-A			<input type="checkbox"/> 5498		
<input type="checkbox"/> 1099-B			<input type="checkbox"/> 5498-ESA*		
<input type="checkbox"/> 1099-C			<input type="checkbox"/> 5498-MSA		
<input type="checkbox"/> 1099-DIV			<input type="checkbox"/> 8027		
<input type="checkbox"/> 1099-G			<input type="checkbox"/> W-2		
<input type="checkbox"/> 1099-INT			<input type="checkbox"/> W-2AS		
<input type="checkbox"/> 1099-LTC			<input type="checkbox"/> W-2G		
<input type="checkbox"/> 1099-MISC			<input type="checkbox"/> W-2GU		
<input type="checkbox"/> 1099-MSA			<input type="checkbox"/> W-2PR		
<input type="checkbox"/> 1099-OID			<input type="checkbox"/> W-2VI		

7. Is this waiver requested for corrections ONLY?       Yes       No

8. Is this the first time you have requested a waiver from the magnetic media filing requirements for any of the forms listed in Block 6?

Yes (Skip to signature line)       No (Complete Block 9 if your request is due to undue hardship)

9. Enter **two current cost estimates** given to you by third parties for software, software upgrades or programming for your current system, or costs for preparing your files for you.

\$ \_\_\_\_\_

Cost estimates for any reason other than the preparation of electronic/magnetic media files will not be acceptable.

\$ \_\_\_\_\_

*Attach these two written cost estimates to the Form 8508. Failure to provide current cost estimates and/or signature will result in denial of your waiver request.*

**Under penalties of perjury, I declare that I have examined this document, including any accompanying statements, and, to the best of my knowledge and belief, it is true, correct, and complete.**

10. Signature

Title

Date

**General Instructions**

**Paperwork Reduction Act Notice.** We ask for the information on these forms to carry out the Internal Revenue Laws of the United States. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to provide this information would vary depending on individual circumstances. The estimated average time is:

**Preparing Form 8508 . . . . . 15 min.**

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001.

**DO NOT SEND THE FORMS TO THIS OFFICE.** Instead, see the instructions below on where to file. **When completing this form, please type or print clearly in BLACK ink.**

**Purpose of Form.** Use this form to request a waiver from filing Forms W-2, W-2AS, W-2G, W-2GU, W-2PR, W-2VI, 1042-S, 1098, 1099 Series, 5498, 5498-MSA, or 8027 magnetically for the tax year indicated in Block 2 of this form. Complete a Form 8508 for each Taxpayer Identification Number (TIN). You may use one Form 8508 for multiple types of forms. After evaluating your request, IRS will notify you as to whether your request is approved or denied. The chart below contains volume requirements and the acceptable media for each form.

**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 year. A reconsideration indicates that you are submitting additional information to IRS that you feel may reverse a denial of an originally submitted request.

**Block 2.** --Enter the tax year for which you are requesting a waiver. Only waiver requests for the current tax year can be processed. If this block is not completed, the IRS will assume the request is for the current tax year.

**Block 3.** --Enter the name and complete address of the payer and person to contact if additional information is needed by IRS.

**Block 4.** --Enter the Taxpayer Identification Number (TIN) [Employer Identification Number (EIN) or the Social Security Number (SSN)] of the payer. The number must contain 9-digits.

**Block 5.** --Enter the telephone number and Email address of the contact person.

**Block 6.** --Check the box(es) beside the form(s) for which the waiver is being requested.  
 \* Form 5498-ESA is a new form for reporting calendar year 2004, in tax year 2003.

**Block 6a.** --For each type of information return checked, enter the total number of forms you plan to file.

**Block 6b.** --Provide an estimate of the total number of information returns you plan to file for the following tax year.

**Block 7.** --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 returns magnetically, but not your corrections, a waiver must be requested for corrections only.

**Block 8.** --If this is the first time you have requested a waiver for any of the forms listed in Block 6, for any tax year, check "YES" and skip to Block 10. However, if you have requested a waiver in the past and check "NO," complete Block 9 to establish undue hardship. Waivers, after the first year, are granted only in case of undue hardship or catastrophic events.

**Note:** Under Regulations Section 301.6011-2(c)(2), "The principal factor in determining hardship will be the amount, if any, by which the cost of filing the information returns in accordance with this section exceeds the cost of filing the returns on other media."

**Block 9.** --Enter the cost estimates from two service bureaus or other third parties. These cost estimates must reflect the total amount that each service bureau will charge for software, software upgrades or programming for your current system, or costs to produce your electronic/magnetic media file only. **If you do not provide two written cost estimates from service bureaus or other third parties, we will automatically deny your request. Cost estimates from prior years will not be accepted.**

**Note:** If your request is not due to undue hardship, as defined above, attach a detailed explanation of why you need a waiver.

**Block 10.** --The waiver request must be signed by the payer or a person duly authorized to sign a return or other document on his behalf.

**Filing Instructions**

**When to File.** -- You should file Form 8508 at least 45 days before the due date of the returns for which you are requesting a waiver. See Publication 1220, Part A for the due dates. Waiver requests will be processed beginning January 1<sup>st</sup> of the calendar year the returns are due.

**Where to File.** --

Internal Revenue Service  
 Martinsburg Computing Center  
 Information Reporting Program  
 240 Murall Drive  
 Kearneysville, WV 25430

For further information concerning the filing of information returns to IRS electronically/magnetically, contact the IRS Martinsburg Computing Center at the address given above or by telephone toll-free at 866-455-7438 between 8:30 a.m. and 4:30 p.m. Eastern Standard Time.

**Penalty.** --If you are required to file on magnetic media but fail to do so and you do not have an approved waiver on record, you may be subject to a penalty of \$50 per return unless you establish reasonable cause.

**Filing Requirements and Acceptable Methods**

*If the total number of documents to be filed is below the 250 threshold, you are not required to file magnetically, and you do not need to submit Form 8508 to IRS.*

Type of Documents	Acceptable Methods
Forms 1098, 1099-series, W-2G, 5498, or 5498-MSA	Electronic Filing, Tape Cartridges, and 3-1/2" Diskette
Forms W-2, W-2AS, W-2GU, W-2PR, W-2VI *	Electronic Filing, Tape Cartridges, and 3-1/2" Diskette
Form 1042-S	Electronic Filing, Tape Cartridges, and 3-1/2" Diskette
Form 8027	Electronic Filing, Tape Cartridges, and 3-1/2" Diskette

\* To file these Forms electronically/magnetically, contact the Social Security Administration (SSA) at 1-800-772-6270. For all other forms listed, contact IRS.