

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.

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

1. Type of submission Original Reconsideration

2. Waiver request for calendar year (Enter one year only) <div style="font-size: 24pt; font-weight: bold;">200</div>	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
6. Person to contact about this request		7. Telephone number

8. Form type(s) waiver requested for	(a) Number you wish to file on CD/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-MISC			

9. Have you applied for a waiver from filing on magnetic media or electronically 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 electronic filing requirements for Forms W-2, W-2G, 1098, or 1099?

Yes No (If **Yes**, skip to Block 12.)

11. Provide a brief explanation of the hardship: _____

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
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Form CT-8508

Instructions

Use **Form CT-8508, Request for Waiver From Filing Informational Returns Electronically**, to request a waiver from filing informational returns electronically 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 files 25 or more Forms W-2, W-2G, 1098, 1099-R, or 1099-MISC, per form type, must file these forms electronically with the Department of Revenue Services (DRS) through the **Taxpayer Service Center (TSC)** or through the alternate filing site at www.ct.gov/electronicfileW-2and1099. However, a filer who files 24 or fewer Forms W-2, W-2G, 1098, or 1099, per form type, with DRS is encouraged to file electronically and need not request a waiver. A filer who files 24 or fewer forms, per form type, with DRS may use the key and send electronic filing option. See **Informational Publication 2007(19), Forms 1098, 1099-R, 1099-MISC, and W-2G Electronic Filing Requirements for Tax Year 2007**, or **Informational Publication 2007(20), Form W-2 Electronic Filing Requirements for Tax Year 2007**.



When to File: File Form CT-8508 on or before February 15, 2008. 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
State of Connecticut
PO Box 2930
Hartford CT 06104-2930

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

If a waiver is granted, you are encouraged to submit informational returns on Compact Disc (CD). See IP 2007(19) or IP 2007(20).

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.

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: Give a brief written description of the hardship electronic filing would cause.

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** (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: Forms and publications are available anytime:

- **Internet:** Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms; **or**
- **Telephone:** Call **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) and select **Option 2** from a touchtone phone; or call **860-297-4753** (from anywhere).