

# 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. Requesting waiver for calendar year (Enter one year only)  <b>200</b> _____	3. Filer's name and mailing address (include number and street including room or suite number, or PO Box, city, state, and ZIP code).	4. Connecticut Tax Registration Number
	6. Person to contact about this request	5. Federal Employer ID Number (FEIN)  7. Telephone number (    )

8. Requesting waiver 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>			

9. Have you applied for a waiver from filing 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, 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.

Filers submitting 25 or more Forms W-2, W-2G, 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)**. Filers submitting 24 or fewer Forms W-2, W-2G, 1099-R, or 1099-MISC, per form type, are encouraged to file electronically and do not need to request a waiver. The *Key and Send* method is recommended for filers submitting 50 or fewer informational returns. See **Informational Publication 2008(16), Forms 1099-R, 1099-MISC, and W-2G Electronic Filing Requirements for Tax Year 2008**, or **Informational Publication 2008(17), Form W-2 Electronic Filing Requirements for Tax Year 2008**.



**When to File:** File Form CT-8508 on or before January 15, 2009. 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 must submit informational returns on CD. See IP 2008(16) or IP 2008(17).

### 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 you are submitting additional information you believe may persuade DRS to approve a previously denied request.

**Block 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.

**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 filer's nine-digit Federal Employer Identification Number (FEIN).

**Block 6:** Enter the name of the person 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 you are requesting a waiver for.

**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 Internal Revenue Services (IRS), attach a copy of federal Form 8508, Request for Waiver From Filing Information Returns Electronically. 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 by:

- **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 touch-tone phone, or call **860-297-4753** (from anywhere).