

Department of the Treasury -- Internal Revenue Service  
**Request for Waiver From Filing  
Information Returns on Magnetic Media**  
(Forms W-2, W-2G, 1042S, 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 and **complete** address. (A **separate** 8508 form must be filed for **each payer** requesting a waiver.)  
Name \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

4. Federal identification number (9-digit EIN/SSN)

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5. Name and title of person to contact about this request if IRS needs additional information.  
\_\_\_\_\_

6. Telephone number  
(    ) \_\_\_\_\_

7. Waiver Requested for	Est. Volume of Forms Checked That			Waiver Requested for	Est. Volume of Forms Checked That		
	(a) You wish to file on paper	(b) You will be filing in total	(c) You expect to file next tax year		(a) You wish to file on paper	(b) You will be filing in total	(c) You expect to file next tax year
<input type="checkbox"/> 1042S				<input type="checkbox"/> 1099-OID			
<input type="checkbox"/> 1098				<input type="checkbox"/> 1099-PATR			
<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-MSA			
<input type="checkbox"/> 1099-C				<input type="checkbox"/> 8027			
<input type="checkbox"/> 1099-DIV				<input type="checkbox"/> W-2			
<input type="checkbox"/> 1099-G				<input type="checkbox"/> W-2AS			
<input type="checkbox"/> 1099-INT				<input type="checkbox"/> W-2G			
<input type="checkbox"/> 1099-LTC				<input type="checkbox"/> W-2GU			
<input type="checkbox"/> 1099-MISC				<input type="checkbox"/> W-2PR			
<input type="checkbox"/> 1099-MSA				<input type="checkbox"/> W-2VI			

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

9. Is this the first time you have requested a waiver from the magnetic media filing requirements for any of the forms listed in Block 7?  
 Yes (skip to signature line)     No ( Complete block 10 or attach a detailed explanation of why you need a waiver)

10. 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 these two written cost estimates to the Form 8508. Failure to provide 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.**

11. Signature

Title

Date

**General Instructions**

**Paperwork Reduction Act Notice.**--We ask for the information on this Form 8508 to carry out the Internal Revenue laws of the United States. You are required to give us this information. You are not required to provide the information requested on the 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 complete this form will vary depending on the individual circumstances. The estimated average time is:

**Preparing the form. . . . . 45 min.**

If you have comments concerning the accuracy of this time estimate 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 FORM TO THIS OFFICE. Instead, see the instructions below on where to file.

**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, 1042S, 1098, 1099 Series, 5498, 5498-MSA, or 8027 on magnetic media for the tax year indicated in Block 2 of this form. Complete a Form 8508 for each employer identification number (EIN). 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.

**Block 4.**--Enter the employer identification number (EIN) or the social security number (SSN) of the payer. The number must contain 9 digits.

**Blocks 5-6.**--Enter the name, title and telephone number of someone to contact if additional information is needed by IRS.

**Block 7.**--Check the box(es) beside the form(s) for which the waiver is being requested.

**Block 7b.**--Enter the total number of information returns for each form checked that you plan to file (magnetic media and paper).

**Block 7c.**--Provide an estimate of the total number of information returns you plan to file for the following tax year.

**Block 8.**--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 on magnetic media, but not your corrections, a waiver must be requested for corrections only.

**Block 9.**--If this is the first time you have requested a waiver for any of the forms listed in Block 7, for any tax year, check "YES" and skip to Block 11. However, if you have requested a waiver in the past and check "NO," complete Block 10 or attached a detailed explanation of why you need a waiver. Waivers, after the first year, are granted only in case of extreme hardship or catastrophic events.

**Block 10.**--Enter the cost estimates from two service bureaus or other third parties who will prepare your files for you. These cost estimates must reflect the total amount that each service bureau will charge to produce your 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. Prior years' cost estimates will not be accepted.**

**Block 11.**--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.

**Where to File.** --

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

For further information concerning the filing of information returns to IRS either magnetically or electronically, contact the IRS Martinsburg Computing Center at the address given above or by telephone at (304)263-8700 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.

**Magnetic Media Filing Requirements and Acceptable Media**

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

Type of Documents	Acceptable Media
Forms 1098, 1099-series, W-2G, 5498, or 5498-MSA	1/2" Magnetic Tape, Cartridges, 3-1/2" Diskette, and Electronic Filing
Forms W-2, W-2AS, W-2GU, W-2PR, W-2VI *	1/2" Magnetic Tape, Cartridges, 3-1/2", 5-1/4" Diskette and Electronic Filing
Forms 1042S	1/2" Magnetic Tape, Cartridges, Tape Cartridges, 3-1/2" Diskette and Electronic Filing
Forms 8027	1/2" Magnetic Tape, Cartridges, 3-1/2" Diskette and Electronic Filing

\* To file these Forms on magnetic media, contact the Social Security Administration (SSA). For all other forms listed, contact IRS.