

Major Changes
2008 Instructions for Form 8027

- On page 1, a “What’s New” was added to advise the employer that beginning tax year 2008, electronic filing is the only acceptable method for filing 250 or more Forms 8027. Rev. Proc. 2006-29
- On page 2, all references to magnetic media have been deleted.
- Page 2, under “Penalties”, a reference to Sec. 4 of Rev. Proc. 2008-34 was added for electronic filers of Form 8027.
- On page 2, column 2, under “Lower rate,” a statement to advise the employer **not** to send Form 8027 to the address used for requesting a lower rate. This was made at the request of SBSE Specialty Programs: Employment Tax Operations.
- On page 4, a new instruction for line 4c has been added at the request of SBSE Specialty Programs: Employment Tax Operations.

General

Years and dates have been updated where appropriate.

Research:

Rev. Proc. 2006-29

Rev. Proc. 2008-34

Reg. 31.6053