

General Instructions

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, 1097-BTC, 1098 Series, 1099 Series, 3921, 3922, 5498 Series, 8027, or Affordable Care Act (ACA) Forms 1095-B, 1095-C or an Authoritative Transmittal Form 1094-C (Refer to Instructions for Form 1094-C and 1095-C) electronically for the current tax year. 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, an approval or denial letter will be issued.

If you request a waiver for Form 8027, *Employer's Annual Information Return of Tip Income and Allocated Tips* include a copy of the approved waiver when filing paper Forms 8027. Do not send a copy of the approved waiver when filing any other paper information returns.

Note: When completing this form, type or print clearly in **BLACK ink**.

Specific Instructions

Block 1. Indicate the type of submission by checking the "Original" or "Reconsideration" box. An original submission is your first request for a waiver for the current year. A reconsideration indicates that you are submitting additional information you think may reverse a denial of an originally submitted request.

Note: You cannot request a waiver for a prior or future calendar year.

Block 2. Enter the name and complete address of the payer.

Block 3. Enter the nine-digit Taxpayer Identification Number (TIN) [Employer Identification Number (EIN) or the Social Security Number (SSN)] of the payer.

Block 4. Enter the telephone number and email address of the person to contact if additional information is needed.

Block 5. Check the box(es) beside the form(s) for which the waiver is being requested.

Block 5a. For each type of information return checked, enter the total number of forms you expect to file on paper.

Block 5b. Provide an estimate of the total number of information returns you expect to file for the following tax year.

Block 6. 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 electronically, and are requesting to submit corrections on paper, a waiver must be requested for corrections only.

Block 7. If this is the first time you have requested a waiver for any of the forms listed in Block 5, for any tax year, check "YES" and skip to Block 9, *Signature*. However, if you have requested a waiver in the past and check "NO," complete Block 8 to establish undue hardship.

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 8. Enter the current 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 prepare your electronic 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 9. The waiver request must be signed by the payer or a person duly authorized to sign a return; or who has the ability to execute agreements that are contractual and legally enforceable against the business. A transmitter cannot sign Form 8508 for the payer, unless a power of attorney has been established. If you have a power of attorney, attach a copy to this form.

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. Refer to *General Instructions for Certain Information Returns, Publication 1239, Specifications for Electronic Filing of Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips*, and ACA Forms 1095-B, 1095-C and 1094-C Form Instructions for the due dates. Waiver requests will be processed beginning January 1st of the calendar year for which the returns are due.

Note: Beginning in January 1, 2017, Forms W-2 and 1099-MISC with non-employee compensation are required to be filed by January 31, 2017, which is the same day copies are required to be sent to the recipients.

Where to File By Mail:

Internal Revenue Service
Attn: Extension of Time Coordinator
240 Murall Drive Mail Stop 4360
Kearneysville, WV 25430

By Fax:

1-877-477-0572
304-579-4105 (International)

Please either fax or mail, do not do both.

For additional information on filing of information returns electronically, contact the IRS at:

866-455-7438
304-263-8700 (International)

Penalty. If you are required to file electronically but fail to do so and you do not have an approved waiver on record, you may be subject to a penalty. For more information refer to General Instructions for Certain Information Returns.

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 Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224.