

**Request for Waiver From Filing  
 Information Returns on Magnetic Media**  
**(Forms W-2, W-2G, 1042S, 1098, 1099 Series, 5498, and 8027)**  
 (Please type or print when completing this form—see instructions on back.)

**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

<b>2 Waiver requested for tax year</b> <i>(Enter one year only.)</i>  <b>19</b> _____	<b>3 Payer name and complete address</b> <i>(A separate Form 8508 must be filed for each payer requesting a waiver.)</i>	<b>4 Federal identification number</b> <i>(9-digit EIN/SSN)</i>  <table style="width: 100%; text-align: center;"> <tr> <td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td> </tr> </table>										
<b>5 Name and title of person to contact about this request</b> if IRS needs additional information		<b>6 Telephone number</b>  (      ) _____										

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"/> 1099-A				<input type="checkbox"/> 1099-R			
<input type="checkbox"/> 1099-B				<input type="checkbox"/> 1099-S			
<input type="checkbox"/> 1099-C				<input type="checkbox"/> 5498			
<input type="checkbox"/> 1099-DIV				<input type="checkbox"/> 8027			
<input type="checkbox"/> 1099-G				<input type="checkbox"/> W-2			
<input type="checkbox"/> 1099-INT				<input type="checkbox"/> W-2G			
<input type="checkbox"/> 1099-MISC							

**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

**10** Do you presently own a computer?  
 No *(Skip to block 11.)*    Yes *(Enter the estimated cost for self-prepared media; then skip to block 12.)* . . . . . \$ \_\_\_\_\_

**11** Enter **2** 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 2 written cost estimates to the Form 8508. If you do not provide cost estimates and/or a signature below, we will have to deny 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.**

<b>12 Signature</b>	Title	Date
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## General Instructions

**Paperwork Reduction Act Notice.**—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information.

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 complete this form will vary depending on 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-2G, 1042S, 1098, 1099 Series, 5498, 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, 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 and 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 7a.**—Enter the total number of forms for which you are requesting a waiver.

**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 you are requesting this waiver 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 12. However, if you have requested a waiver in the past, check "No" and complete Block 10 or Block 11.

**Block 10.**—If you own a computer, check "Yes" and enter the estimated cost to convert your system to produce magnetic media (including hardware modifications, software, programming costs, etc.); then skip to Block 12. If you check "No," skip to Block 11.

**Block 11.**—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 12.**—The waiver request must be signed by the payer or person duly authorized to sign a return or other document on his/her 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.**—

**If by Postal Service:**  
 IRS, Martinsburg Computing Center  
 P.O. Box 1359  
 Martinsburg, WV 25402-1359

**If by truck or air freight:**  
 IRS, Martinsburg Computing Center  
 Magnetic Media Reporting Route 9 and Needy Road  
 Martinsburg, WV 25401

For further information concerning the filing of information returns with 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 will 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, or 5498	1/2" Magnetic Tape, 3 1/2", 5 1/4" Diskette, Tape Cartridge and Electronic Filing
Forms W-2	1/2" Magnetic Tape, 3 1/2", 5 1/4", 8" Diskette and Tape Cartridge
Forms 1042S	1/2" Magnetic Tape, 3 1/2" and 5 1/4" Diskette and Electronic Filing
Forms 8027	1/2" Magnetic Tape only

**Note:** To file Forms W-2 on magnetic media, contact the Social Security Administration (SSA). For all other forms listed, contact IRS.