Form **8508**
(May 2026)

Department of the Treasury - Internal Revenue Service

Application for a Waiver from Electronic Filing of Information Returns

(Forms W-2, W-2AS, W-2G, W-2GU, W-2PR, W-2VI, 1042-S, 1097-BTC, 1098 Series except 1098-F, 1099 Series, 3921, 3922, 5498 Series, 8027, ACA Forms 1095-B, 1095-C, or an Authoritative Transmittal Form 1094-C (Refer to Instructions for Form 1094-C and 1095-C))

*(Type or print **in black** ink when completing this form - Refer to instructions on the back.)*

OMB Number
1545-0957

Note: Only the person required to file electronically can sign Form 8508. A transmitter cannot sign Form 8508 for the issuer unless a power of attorney has been established. If you have a power of attorney, attach a copy to this form.

1. Type of submission ☐ Original ☐ Reconsideration

1a. Requested tax year

2. Issuer name, **complete** address, and contact person name and telephone number *((if different than issuer name. (A **separate** Form 8508 must be filed for **each issuer** requesting a waiver))*

Issuer name _____

Address _____

City State Zip code

3. Taxpayer Identification Number *(9-digit EIN/SSN)*

4. Contact person _____

Telephone number _____

Email address

5. Waiver Requested for:	**Enter the Number of Returns that:** (a) You expect to file on paper	(b) You expect to file next tax year	**Waiver Requested for:**	**Enter the Number of Returns that:** (a) You expect to file on paper	(b) You expect to file next tax year
☐ **1042-S**			☐ **1099-OID**		
☐ **1094-C/1095-C**			☐ **1099-PATR**		
☐ **1095-B**			☐ **1099-Q**		
☐ **1097-BTC**			☐ **1099-QA**		
☐ **1098**			☐ **1099-R**		
☐ **1098-C**			☐ **1099-S**		
☐ **1098-E**			☐ **1099-SA**		
☐ **1098-Q**			☐ **1099-SB**		
☐ **1098-T**			☐ **3921**		
☐ **1098-VLI**			☐ **3922**		
☐ **1099-A**			☐ **5498**		
☐ **1099-B**			☐ **5498-ESA**		
☐ **1099-C**			☐ **5498-QA**		
☐ **1099-CAP**			☐ **5498-SA**		
☐ **1099-DIV**			☐ **5498-TA**		
☐ **1099-G**			☐ **8027**		
☐ **1099-INT**			☐ **W-2**		
☐ **1099-K**			☐ **W-2AS**		
☐ **1099-LPS**			☐ **W-2G**		
☐ **1099-LS**			☐ **W-2GU**		
☐ **1099-LTC**			☐ **W-2PR**		
☐ **1099-MISC**			☐ **W-2VI**		
☐ **1099-NEC**			☐		

6. Are you completing this form because using the technology required to file electronically conflicts with your **religious beliefs** and you are requesting the IRS record your **religious exemption** ☐ Yes ☐ No

7. Is this waiver requested for corrections ONLY? **Note:** If filing through IRIS, leave box 7 blank ☐ Yes ☐ No

8. Is this the first time you requested a waiver from the electronic filing requirements for any of the forms listed in Block 5

☐ Yes *(Skip to signature line)* ☐ No *(See instructions for required documents and complete Block 9 if your request is due to undue hardship)*

9. If your request is due to undue financial hardship, enter **two current cost estimates** provided to you by third parties for software, software upgrades or programming for your current system, or costs to prepare your files for you. Cost estimates for any reason other than the preparation of electronic files will not be acceptable. Attach the two **current** cost estimates to Form 8508. Cost estimates do not apply to all hardships, see instructions
Note: Failure to provide current cost estimates and/or signature will result in a 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.

10. Signature	Title	Date

General Instructions

Purpose of Form. Use this form to request a waiver of the requirement to file electronically for the current tax year. This form supports both the Filing Information Returns Electronically (FIRE) and Information Return Intake System (IRIS) systems. Request an electronic filing waiver for Forms: W-2, W-2AS, W-2G, W-2GU, W-2PR, W-2VI, 1042-S, 1097-BTC, 1098 Series except 1098-F, 1099 Series, 3921, 3922, 5498 Series except 5498-QA, 8027, 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). 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.

If the IRS grants a waiver from e-filing any information return, that waiver automatically applies to all Forms 8300 for the duration of the calendar year. A business may not request a waiver from filing only Forms 8300 electronically.

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**.

Block 1a. Enter the tax year for which the waiver is being requested.

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

Block 2. Enter the name and complete address of the issuer (i.e., corporation, trust, individual, government entity, employer, or plan administrator).

Block 3. Enter the nine-digit taxpayer identification number (TIN) [employer identification number (EIN) or social security number (SSN)] of the issuer.

Block 4. Enter name, 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. If using the technology required to file electronically conflicts with your religious beliefs, you are automatically exempt from filing electronically. Although you are not required to file Form 8508 or take any action to claim your exemption, you should notify the IRS that you qualify for a religious exemption in advance of filing information returns. Complete and file Form 8508 using block 6. If you do, we will record your exemption in our records. You do not need to file Form 8508 in subsequent years.

Block 7. Indicate whether 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. If filing through IRIS, leave box 7 blank.

Block 8. 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 10, *Signature*. Your first request will be automatically granted. However, if you have requested a waiver in the past, check "NO," and attach the justification for the waiver, discussed next.

Justification for the Waiver. Attach required cost estimates or a written statement (described later) justifying your application for a waiver of the requirement to electronically file your information returns. Examples include:

- Undue financial hardship in which the cost of filing the information returns, in accordance with this section, exceeds the cost of filing the returns on other media. Please provide two cost estimates comparing the filing of information returns, in accordance with this section, with the cost to file in paper form. Complete Block 9.
- Rural filers without access to internet and filers that lack digital literacy are expected to make a good faith effort to comply with the electronic filing requirement. Filers may submit a Form 8508 if obtaining the necessary assistance to file electronically would cause an undue financial hardship. Please provide two cost estimates comparing the filing of information returns, in accordance with this section, with the cost to file in paper form. Complete Block 9.
- Business suffered a catastrophic event in a federally declared disaster area that made the business unable to resume operations or made necessary records unavailable.
- Fire, casualty, or natural disaster affected the operation of the business.
- Death, serious illness, or unavoidable absence of the individual responsible for filing the information returns affected the operation of the business.
- Business was in its first year of establishment.
- Foreign entity who is unable to file electronically due to inability to obtain software, third party provider, or other issues outside of their control.

Block 9. If your application for a waiver is based on undue financial hardship, you must obtain 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, programming for your current system, or costs to prepare or obtain assistance to meet and comply with electronic filing requirements. Enter the current costs in Block 9 and attach the cost estimates to Form 8508. If you do not provide two written cost estimates from service bureaus or other third parties, we will automatically deny any request based on undue financial hardship. Cost estimates from prior years will not be accepted.

Block 10. The waiver request must be signed by the taxpayer, or a person duly authorized to sign a return or who can execute agreements that are contractual and legally enforceable against the taxpayer. A transmitter cannot sign Form 8508 for the issuer 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 at IRS.gov/1099GeneralInstructions. Waiver requests will be processed beginning January 1st of the calendar year for which the returns are due.

Note: Forms W-2 and 1099-NEC are required to be filed by January 31, which is the same day copies are required to be sent to the recipients.

If you are completing Block 6 to notify the IRS of a religious exemption, you can file Form 8508 before or at the same time you file your information returns.

Where to File Form 8508 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)

Either fax or mail, do not do both. Fax is the preferred method.

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

866-455-7438 (Toll free)
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 if 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 will vary depending on individual circumstances. The estimated average time is:

Preparing Form 8508 . . . . . 45 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. 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.