



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on Form 8508, Request for Waiver from Filing Information Returns Electronically.

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of Information Collection; request for comments.

SUMMARY: In accordance with the Paperwork Reduction Act of 1995, the IRS is inviting comments on the information collection request outlined in this notice.

DATES: Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue N.W., Washington, DC 20224, or by email to pra.comments@irs.gov Include “OMB Control No. 1545-0957 in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to LaNita Van Dyke, (202) 317-6009.

SUPPLEMENTARY INFORMATION:

The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506©(2)(A)), provides the general public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the IRS assess the impact and minimize the burden of its information collection requirements. Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency’s estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the

collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Title: Returns Required on Magnetic Media.

OMB Number: 1545-0957.

Form Number: Form 8508.

Abstract: Certain filers of information returns are required by law to file on magnetic media. In some instances, waivers from this requirement are necessary and justified. Form 8508 is submitted by the filer and provides information on which IRS will base its waiver determination.

Current Actions: There is no change to the burden previously approved.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, farms, Federal government, and State, local or tribal governments, and Not-for-Profit Organizations.

Estimated Number of Respondents: 1,000

Estimated Time Per Respondent: 15 min.

Estimated Total Annual Burden Hours: 750

Approved: July 16, 2025

LaNita Van Dyke,
Tax Analyst.

[FR Doc. 2025-13601 Filed: 7/18/2025 8:45 am; Publication Date: 7/21/2025]