

Income tax preparers who file more than 25 tax returns using tax preparation software are required to file returns electronically. If a return is not eligible for electronic filing, it may be filed on paper.

The Tax Commissioner has the authority to waive the requirement to file electronically upon finding that the requirement would cause an undue hardship for the tax preparer. The tax preparer must request in writing a waiver and clearly demonstrate the nature of the undue hardship. Hardship waiver requests shall be responded to within 30 days of receipt.

Cannot be used for Combined Reporting.

A hardship waiver is being requested for the following reason(s). **Attach supporting documentation:**

Preparer's or Firm's Name:		FEIN/SSN:
Contact Person:	E-Mail Address:	Telephone Number:
Street Address or P.O. Box:		
City:	State:	Zip Code:
Authorized Signature		Date:

Fax to:
(304) 558-8713

E-mail to:
taxwvfile@wv.gov
(E-mail is preferred)

Mail to:
West Virginia Tax Division
Hardship Waiver Request
P.O. Box 2222
Charleston, WV 25328-2222