



Requests for Waiver of Electronic Filing and Payment Requirements

This publication provides general information and is not meant to be a substitute for tax laws or regulations.

W.Va. Code [§11-10-5t](#) requires certain persons to pay their taxes by electronic funds transfer (“EFT”). W.Va. Code [§11-10-5z](#) requires certain persons to file electronically all returns for all taxes administered under the West Virginia Tax Procedure and Administration Act. This includes all business tax, excise tax, and personal income tax returns.

Any person required to file a return for a tax administered under the provisions of this article and who had total annual remittance for any single tax equal to or greater than \$50,000 during the immediately preceding tax year shall file electronically all returns for taxes administered under this article.

The Tax Division gives taxpayers notice of their obligation to file and pay electronically by letter. Once a taxpayer has been notified by the Division that they are required to make EFT payments, they must continue to do so until released from that obligation by the Division. Once you have been notified that you must pay and file electronically, all returns due or received beginning the calendar year following the notification must be made electronically even if they are related to an earlier period.

If you have never received a notice to file and pay electronically, there is no need to file a waiver request.

Any person required to file a tax return electronically or pay tax electronically may request in writing, not later than thirty (30) days prior to the beginning of the calendar year, that the Tax Commissioner waive the electronic filing and paying requirements. The requirements will only be waived if, on the basis of information provided by the taxpayer:

- The Commissioner finds that there would be “undue hardship” for the taxpayer to electronically file tax returns and electronically pay taxes; or
- The requirement was triggered by an isolated event.

What is “Undue Hardship”?

Undue hardship means excessive, extraordinary, or reasonably insurmountable hardship. Undue hardship will be determined on a case-by-case basis, will be fact-specific, and will be limited to the information provided by the taxpayer. Each waiver request will be judged individually based on its facts and circumstances. Generalized conclusions will not be sufficient to support a claim of undue hardship. Undue hardship cannot be established by a taxpayer solely on the basis of declaring a general distrust of information technology such as the Internet, electronic communications, or the security of information provided by means of electronic transfer. Undue hardship may be demonstrated by the documented general unavailability of the technology and communications systems necessary for electronic filing and paying. Undue hardship may also be demonstrated on the basis of the substantial financial cost to the taxpayer relative to the amount of the tax owed by the taxpayer for the current tax year.

Electronic Filing & Payment Methods

- The Tax Division makes various electronic payment options available at its [website](#) for businesses to use when electronically filing business and excise tax returns including, but not limited to, employer withholding tax returns.
- Business taxpayers can use the [MyTaxes](#) website to file tax returns, update address information, make payments online, or securely communicate with the Tax Division.
- Individuals can use the [MyTaxes](#) website to make payments and securely communicate with the Tax Division.
- ACH Credit for both business and individual taxpayers may be available through a taxpayer’s financial institution. For more information you can refer to the [WV/EFT-5](#) and instructions
- Credit card payments are available on the [State Treasurer’s hosted site](#).
- Modernized e-filing (MEF) is also available for certain tax types, including personal income tax through certain certified service providers. For more information visit [www.tax.wv.gov](#).

Requesting a Waiver

If you have been notified that you are required to file tax returns and pay taxes electronically and believe you can demonstrate undue hardship to comply with an electronic filing and paying requirement, you may request a waiver from the Tax Commissioner. To request a waiver, complete, sign and file Form [WV-EFT-WR](#), Request for Waiver of Electronic Filing and Paying Requirement. Taxpayers are encouraged to provide as much detail as possible when requesting a waiver and may include attachments to Form [WV-EFT-WR](#).

Mail WV-EFT-WR to:

West Virginia Tax Division
Revenue
Electronic Filing
PO Box 11895
Charleston, WV 25339-1895

In order to be considered a timely request, the Tax Division must receive a fully completed and properly executed Form [WV-EFT-WR](#) no fewer than thirty (30) days prior to the beginning of the calendar year.

Combined Filers of Corporate Income Tax should not use [Form WV-EFT-WR](#). Instead, please contact Taxpayer Services for more information on submitting a waiver request.

Notification of Commissioner's Decision

If the Commissioner determines an undue hardship exists and waives the electronic filing and paying requirement, the Division will send the taxpayer written notification of the Commissioner's decision. Once this notification is received, the taxpayer may file a signed paper West Virginia tax return and pay taxes other than by electronic means for 12 months from the date specified in the waiver.

If a waiver is granted and the 12 months expire, taxpayers who believe that undue hardship still exists must re-apply timely for a waiver for any succeeding 12-month period. If the Commissioner determines the taxpayer has not established that an undue hardship exists and denies the waiver request, the Division will send the taxpayer notification of the Commissioner's decision. If the taxpayer's request for a waiver is denied, the taxpayer must file and pay tax returns electronically.

Tax Preparers

Tax return preparers subject to the provisions of W. Va. Code [§11-10-5t](#) and [§11-10-5z](#) may not use Form WV-EFT-WR to request a waiver of their electronic filing and electronic paying obligations. Paid tax preparers must use [Form HW-1](#) to request a waiver.

Combined Filers of Corporate Income Tax should not use [Form HW-1](#). Instead, please contact Taxpayer Services for more information on submitting a waiver request.

For more information, you can:

- Call a Taxpayer Services Representative at (304) 558-3333 or toll-free at (800) 982-8297
- Email taxhelp@wv.gov
- Go Online to tax.wv.gov