

**West Virginia Tax Division  
Form WV-EFT-WR**

**Electronic Filing and Payment Waiver Request**

**Part 1. Taxpayer Information**

Taxpayer's Name or Business Name

Social Security Number or FEIN

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Mailing address (number and street)      PO Box or Apt. No.      City      State      Zip Code

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Physical address (number and street if different from above      City      State      Zip Code

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Daytime telephone number      Email address

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Does a certified public accountant or licensed public accountant prepare your tax returns? Yes      No

If a business, does your business have a website? If yes, please provide your website address:

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**General Instructions:** Complete Form WV-EFT-WR, Electronic Filing Waiver Request, to request a waiver of an electronic filing. **Cannot be used for Combined Reporting.** Mail requests to:

West Virginia Tax Division  
Revenue  
Electronic Filing Unit  
P.O. Box 11895  
Charleston, WV 25339-1895

Only a fully completed Form WV-EFT-WR will be considered for waiver by the Division.

Form WV-EFT-WR must be signed by the taxpayer or, in the case of a business entity, estate or trust, the person authorized to execute the tax return or pay the tax.

See TSD - 436 Request for Waiver of Electronic Filing Requirement.

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**Part II. Electronic Filing Waiver Request Due to 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. 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.

A. List the tax type(s) for which the waiver to file electronically is requested.

B. List the date you were notified of your obligation to file electronically.

C. State whether you currently pay any bills or meet other financial obligations by electronic means.

D. Describe in detail why filing a tax return electronically will create an undue hardship or; if you have been filing returns electronically with the Tax Division explain how your circumstances have changed so that meeting such obligation would now create an undue hardship. Include a description of any disabilities or conditions that may prevent you from meeting this obligation. (Attach additional sheets if necessary.)

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**Declaration**

DECLARATION – I declare under the penalty of law that:

- I have read and understand the provisions of TSD436;
- I have answered each question to the best of my knowledge and belief;
- I have attached all documentation that supports my electronic filing waiver request; and
- I understand that the penalty for willfully delivering a false application to the Tax Division is a fine of not more than \$1,000, and, in the discretion of the court, imprisonment for not more than one year. W. VA. §61-5-3.

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Signature

Print Name

Date

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Title

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**Additional Information:**

Before submitting a waiver request, it is important that taxpayers understand that they may use MyTaxes to file business tax and excise tax returns, including but not limited to sales and use tax returns and employer withholding tax returns.

For Further Information

Call the Taxpayer Services during business hours, Monday through Friday

1-800-982-8297  
(304) 558-3333

Or visit one of our regional offices located in Beckley, Charleston, Clarksburg, Martinsburg, Parkersburg or Wheeling, West Virginia.