

<b>Form 8944</b> (Sept. 2010)	<b>Preparer Hardship Waiver Request</b>		<b>OMB Number</b> <b>1545-xxxx</b>
<b>1. Year and type of submission</b> Calendar Year 20__ <input type="checkbox"/> Original <input type="checkbox"/> Reconsideration			
<b>2. Preparer's name and complete address</b>  Name _____  Street address, apartment number or rural route number. _____  City or town, state or province and country. Include postal code when appropriate. _____  _____		<b>3. Preparer Tax Identification Number (PTIN)</b>  _____	<b>4. Telephone Number</b>  _____
<b>5. Is this the first time you have requested a waiver from the electronic filing requirement?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No			
<b>6. Check the box(es) indicating the form type(s) for which the waiver is requested</b>	<b>(i) Enter the number of these returns you prepared last calendar year</b>	<b>(ii) Enter the number of these returns you reasonably expect to prepare this calendar year</b>	<b>(iii) Will you use computerize tax software to prepare these returns this calendar year?</b>
a. <input type="checkbox"/> 1040, 1040A, 1040EZ			<input type="checkbox"/> Yes <input type="checkbox"/> No
b. <input type="checkbox"/> 1041			<input type="checkbox"/> Yes <input type="checkbox"/> No
c. Total			
<b>7. Reason for Hardship Waiver Request</b> a. <input type="checkbox"/> Bankruptcy (attach court documentation) b. <input type="checkbox"/> Economic (complete line 8) c. <input type="checkbox"/> Presidential Disaster Area (complete line 9) d. <input type="checkbox"/> Other (complete line 9)			
<b>8. Enter two current cost estimates given to you by third parties to obtain the <b>additional</b> hardware, software, connectivity, or other services needed to e-file your taxpayers' returns for the calendar year. Attach these two written cost estimates to Form 8944 (see instructions).</b>  <b>Caution:</b> Failure to provide current cost estimates will result in denial of your waiver.		Cost Estimate 1 \$ _____	Cost Estimate 2 \$ _____
<b>9. Explain the hardship or identify the disaster on which this waiver request is based (Be sure to complete this line if required by line 7)</b>  _____  _____  _____  _____  _____			
Under penalties of perjury, I declare that I have examined the contents of this request and accompanying statements, and to the best of my knowledge and belief, they are true, correct, and complete.			
Signature	Title	Date	

# Instructions for Form 8944

Section references are to the Internal Revenue Code unless otherwise noted.

## General Instructions

### Purpose of Form

This form is used to request a hardship waiver from the requirement to file individual (Form 1040, Form 1040A and Form 1040EZ), and estate and trust (Form 10410) tax returns electronically.

### Who May File

If you are a tax return preparer that is required to file individual, estate, or trust tax returns electronically, and filing these returns electronically would be a hardship, use this form to request a waiver. After evaluating your request, IRS will notify you in writing whether your request was approved or denied.

### When To File

Waiver requests must be submitted during the period beginning on October 1 of the year prior to the calendar year for which you are requesting the waiver and ending on February 15 of the calendar year for which you are requesting the waiver.

### Where To File

Mail the completed Form 8944 and any required attachments to:

Internal Revenue Service

Andover Campus

Attn: EFU Waiver

Stop 983

Woburn, MA 01888-0567

Allow 4-6 weeks to receive notification of approval or denial of your waiver request.

### Telephone Help

If you have a question about completing this form, or if you need to check on the status of a waiver request that you have filed, call the IRS at 1-866-255-0654.

JH

8/31/2010

## Specific Instructions

**Line 1.** Enter the calendar year for which you are requesting a waiver. Indicate the type of submission by checking the “Original” or “Reconsideration” box. An original submission is your first request for a waiver for the calendar year entered on this line. A reconsideration is when you are submitting additional information to the IRS that you feel may overturn the denial of an originally submitted request.

**Line 2.** Enter your name and complete address.

**Line 3.** Enter your PTIN.

**Line 4.** Enter the telephone number where we can contact you if we have questions about your waiver request.

**Line 5.** If this is the first time you have ever requested a waiver from the electronic filing requirement, check the “Yes” box. If you have requested a waiver in the past, check the “No” box.

**Line 6.** Check the box(es) beside the form(s) for which the waiver is being requested.

**Line 6(i).** For each type of return checked, enter the total number of tax returns you prepared for the calendar year before the calendar year entered on line 1.

**Line 6(ii).** For each type of return checked, enter an estimate of the total number of tax returns you expect to prepare for the calendar year entered on line 1.

**Line 6(iii).** Check the appropriate box to indicate if computerized tax software will be used to prepare the tax returns for the calendar year entered on line 1.

**Line 7.** Check the appropriate box to indicate the reason for the hardship waiver request. Check only one box.

**Box 7a.** If you checked box 7a, you must attach a copy of the bankruptcy court documentation. If the cancelled debt is excludable due to insolvency, provide a breakdown of your total assets and liabilities immediately before the debt was discharged.

**Box 7b.** If you checked box 7b, you must complete line 8. See *Line 8*, below, for more information.

**Box 7c or 7d.** If you checked box 7c or 7d, you must complete line 9. See *Line 9*, below, for more information.

<Tip Icon> If you are a foreign preparer and unable to enroll in efile because you cannot get a social security number, check box 7d and complete line 9.

**Line 8.** Waivers filed for economic hardship must have line 8 completed. Enter the cost estimates from two third parties. These cost estimates must reflect the total amount that each third party will charge for software, software upgrades, programming for your current system, and the costs to produce your electronic files. If you do not provide two written cost estimates from third parties, your request will be denied. Cost estimates from years other than the calendar year entered in line 1 will not be accepted.

**Line 9.** If you checked box 7c or 7d, you must explain in detail the hardship that caused you to file this waiver. Waivers filed for a Presidentially declared disaster must include documentation of the direct impact of the disaster on your ability to electronically file tax returns. Waivers filed for other hardships must provide complete documentation detailing the hardship described on line 9, and the hardship's impact on your ability to electronically file tax returns. If you attach additional sheet(s), include on each sheet the name entered in box 2 and the taxpayer identification number entered on line 3.

**Privacy Act and 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 as long as 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 would vary depending on individual circumstances. The estimated average time is:

**Recordkeeping.....x hr., xx min.**  
**Learning about the law or the form.....x hr., xx min.**  
**Preparing and sending the form.....x hr., xx 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. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send this form to this office. Instead, see *Where To File*, earlier.