

REQUEST FOR WAIVER FROM FILING FORM 8966 ELECTRONICALLY
FOR TAX YEAR 2014

Instructions

By submitting this request to the IRS at the address specified below, you are requesting a waiver from the requirement to electronically file Form 8966 for tax year 2014 (that is, requesting permission to file Form 8966 on paper) because you are experiencing an undue hardship that will prevent you from filing Form 8966 electronically, as required. Submit a separate request for each filer that is requesting a waiver from electronic filing.

Note: Entities that are located in a Model 1 jurisdiction and reporting on behalf of themselves (or any entities that are reporting on behalf of another entity that is located in a Model 1 jurisdiction) may not request a waiver from electronic filing of Form 8966 from the IRS because they must report directly to the Model 1 jurisdiction's tax authority.

If you are requesting a waiver from electronic filing on behalf of yourself, complete lines 1 through 11 and indicate the reason for your request on line 17, 18, or 19. Complete the request by signing, providing the requested information about the person signing, and dating the request on the lines provided at the bottom of the request. If you are a sponsoring entity that is requesting a waiver from electronic filing with respect to reporting on behalf of sponsored entities, complete the same lines as indicated above and, additionally, enter the name and identifying information of your sponsored entity on lines 12 through 16. **Note:** If you are requesting a waiver from electronic filing of Form 8966 both on behalf of yourself and with respect to reporting on behalf of a sponsored entity, you must submit separate requests. Remember to enter on line 6 the GIIN applicable to the type of filer (for example, if you are making a request as a sponsoring entity, use your sponsoring entity GIIN).

The deadline for submitting your request for waiver from electronic filing of Form 8966 is no later than August 13, 2015. A waiver from electronic filing of Form 8966 does not extend the deadline for you to file. If you are unable to file Form 8966 by the due date of June 29, 2015, you must obtain an extension of time to file by that date, which may be requested by submitting a "Request for Additional Extension of Time to File Form 8966 for Tax Year 2014" by the deadline for submitting that request. Both requests may be mailed together.

Mail this request to:

Internal Revenue Service
FATCA, Stop 6052 AUSC
3651 South IH 35
Austin, Texas 78741

Requests must be typewritten.

Form of Request

1. Name of Filer _____
2. Number, street, and room, suite number or PO box _____

3. City or town _____
4. State/Province/Region _____
5. Country (including postal code) _____
6. GIIN _____
7. TIN _____
8. Filer contact (name) _____
9. Filer contact (title) _____
10. Filer contact (phone number) _____
11. Filer contact (email address) _____

Identify each Sponsored Entity to which this request relates (if any) (if you have more than one, please list on an additional sheet):

12. Name of Sponsored Entity _____
13. Number, street, and room, suite number or PO box _____
14. City or town _____
15. State/Province/Region _____
16. Country (including postal code) _____

Indicate your reason for requesting this waiver (check one):

17. Undue hardship
18. Chapter 7 bankruptcy
19. Catastrophic event

By signing below, I declare that I have examined this document and, to the best of my knowledge and belief, it is true, correct, and complete.

Signature

Typed name of individual signing

Title of individual signing

Date signed