



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.42.20

OCTOBER 7, 2022

EFFECTIVE DATE

(10-07-2022)

PURPOSE

- (1) This transmits revised IRM 3.42.20, Electronic Tax Administration, Preparer *e-file* Hardship Waiver Requests.

MATERIAL CHANGES

- (1) Editorial changes, including updating dates in examples and updating form types, were made throughout the IRM.

EFFECT ON OTHER DOCUMENTS

IRM 3.42.20, Preparer *e-file* Hardship Waiver Requests, dated October 16, 2020 (effective October 16, 2020) is superseded.

AUDIENCE

W&I, Electronic Products and Services Support, Small Business/Self-Employed, Return Preparer Office

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3.42.20

Preparer *e-file* Hardship Waiver Requests

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- 3.42.20.1
(11-27-2018)
Program Scope and Objectives
- (1) This Internal Revenue Manual (IRM) provides the basis for the Electronic Products and Services Support (EPSS) employee to respond to e-File Hardship Waiver questions and how to process them.
 - (2) The e-File Hardship Waiver excludes preparers from e-filing, even though they are normally required to do so.
 - (3) E-file Provider Program Management (EPPM) is responsible for the maintenance of the waiver database.
- 3.42.20.1.1
(11-27-2018)
Background
- (1) This IRM provides Electronic Products and Services Support (EPSS) with procedures for generating and issuing e-File Hardship Waivers.
- 3.42.20.1.2
(11-27-2018)
Authority
- (1) Internal Revenue Code (IRC) 6011(e)(3) is the authority for the procedures in this Internal Revenue Manual (IRM).
- 3.42.20.1.3
(11-27-2018)
Roles and Responsibilities
- (1) Director of Electronic Products and Services Support (EPSS) is responsible for approving the policies and guidance.
 - (2) Chief of E-file Provider Program Management is responsible for the development and delivery of policy and guidance that impacts assistors.
- 3.42.20.1.4
(11-27-2018)
Acronyms and Terms
- (1) Preparer Waiver Request (PWR)
 - (2) Electronic Products and Services Support (EPSS)
 - (3) Internal Revenue Code (IRC)
 - (4) Internal Revenue Manual (IRM)
- 3.42.20.2
(10-08-2020)
e-file Hardship Waivers
- (1) IRC 6011(e)(3) states that all tax return preparers who reasonably expect to file or whose firm reasonably expects to file, in the aggregate, 11 or more individual income tax returns, must file electronically. Current tax forms covered by the e-file requirement are Form 1040, Form 1040NR, 1040SR and Form 1041.
 - (2) The IRS will waive the electronic filing requirement under certain circumstances. Preparers must request a waiver using Form 8944, Preparer e-file Hardship Waiver Request. See IRM 3.42.20.4, Form 8944, Preparer e-file Hardship Waiver Request.
 - (3) Waiver requests are approved on a case-by-case basis and are valid for a period of one calendar year.
- 3.42.20.3
(10-01-2016)
Administrative Exemptions
- (1) If a return preparer meets one of the administrative exemptions shown below, they do not have to electronically file, nor should they submit Form 8944, Preparer e-file Hardship Waiver Request.
 - (2) The following are administrative exemptions to the e-file mandate requirement:
 - Preparer Members of Certain Religious Groups - The preparer is a member of a recognized religious group that is conscientiously opposed to filing electronically.

- Foreign Preparers without Social Security Numbers - The preparer is ineligible to file electronically because the IRS does not accept foreign preparers without social security numbers who live and work abroad.
 - Certain Preparers Ineligible for IRS *e-file* - The preparer is ineligible to participate in IRS *e-file* due to an IRS sanction. This exemption ends on the date the sanction period ends or the date the IRS accepts the return preparer into the IRS *e-file* program, whichever date occurs first.
 - Exempt Individual Income Tax Returns Due to Preparer's Technological Difficulties:
 - a. Rejected returns - return rejected for IRS *e-file* and the preparer could not resolve the reject condition.
 - b. Forms or Schedules Not Supported by Preparer's Software Package - The preparer's e-file software package does not support a form or schedule attached to the return.
 - c. Other Technological Difficulties - short-term inability to e-file due to some other verifiable and documented technological problem.
 - Exempt Individual Income Tax Returns Due to IRS *e-file* Limitations - returns not currently accepted by IRS *e-file* (e.g., 1041-QFT) or required documentation or attachments not accepted electronically.
- (3) Although administrative exemptions are automatic, if a preparer submits Form 8944 indicating an Administrative Exemption as the hardship type, process the waiver request using the following procedures:
- a. Search the Preparer Waiver Request (PWR) Database for a prior or current year waiver.
 - If prior year waiver found, see IRM 3.42.20.4.5, Prior Year Waivers on File.
 - If current year, see IRM 3.42.20.4.4, Reconsiderations.
 - b. Input all available information from Form 8944 to the PWR Database.
 - c. Select "Administrative Exemption" as the Hardship Type.
 - d. Update the Comment Field to reflect the type of administrative exemption.
 - e. Edit the waiver sequence number on the upper-right corner of Form 8944, if applicable (e.g., prior year).

Note: See an explanation of sequence numbers in IRM 3.42.20.4.1, Processing Form 8944, Preparer e-file Hardship Waiver Request.
 - f. The PWR Database will generate Letter 4655 with paragraph "na".

3.42.20.4
(10-01-2016)
**Form 8944, Preparer
e-file Hardship Waiver
Request**

- (1) Form 8944, Preparer e-file Hardship Waiver Requests, must be submitted between October 1 and February 15. For example, if the preparer is requesting a waiver for calendar year 2023, the request must be submitted between October 1, 2022 and February 15, 2023.

Note: If the due date falls on a weekend or a holiday, the waiver is due on the next business day.

- (2) The Form 8944 and required attachments should be mailed to:

Department of Treasury, Internal Revenue Service
310 Lowell Street
Stop 983
Andover, MA 01810

Note: Any Form 8944 submitted after February 15 must include a statement explaining the reason(s) why the request was late. The delay must be due to unusual or unforeseen and unavoidable circumstances, and if not, the request will be denied and form returned.

- (3) Forms 8944 are processed by the Electronic Products and Services Support (EPSS) e-help Desk located in Andover.
- (4) Form 8944 must be processed within 30 days of receipt. If a Form 8944 is not processed within 30 days, an interim letter must be issued by selecting the appropriate box on the PWR Database.
- (5) The retention period for Form 8944 is three years from the date the letter is issued.

3.42.20.4.1
(10-01-2016)

**Processing Form 8944,
Preparer e-file Hardship
Waiver Request**

- (1) Review Form 8944 to ensure all required fields are completed. The following must be completed or included:
 - Lines 2, 3, 6, 7, 8, and 9 (if 7b, 7c or 7d is checked)
Note: When the applicant is a preparer in a firm and expects to file 11 or more returns and question 5 is answered “Yes” 6(iv) must be completed. In addition, the Preparer Tax Identification Number (PTIN) on Line 3 must be in a valid format of PXXXXXXXX.
 - Signature
 - Required documentation (see IRM 3.42.20.4.3, Required Documentation)

If any required information is missing, see IRM 3.42.20.4.2, Incomplete Form 8944, Preparer e-file Hardship Waiver Request.

- (2) Search the PWR Database by PTIN for an existing record.
 - If a waiver is found for a prior year, see IRM 3.42.20.4.5, Prior Year Waivers on File.
 - If a duplicate request is found for the current year that has been processed, file Form 8944 with the first.
 - If a different existing request is found for the current year, follow the instructions in IRM 3.42.20.4.4, Reconsiderations.
- (3) If a year other than the current calendar year is entered on Form 8944 and the applicant gives a clear indication that the waiver is intended for the current calendar year, process the form as if it is for the current year. Otherwise, process as “Not Current Calendar Year” by selecting “Not Current Calendar Year” from the Calendar Year drop-down menu.
- (4) If no existing entries are found in the PWR Database, enter the information from Form 8944 following the instructions in IRM 3.42.20.6.1, Description and Use of Preparer Waiver Request Database.

- (5) After all information is input, select the Go/Update button to submit the entry. A dialogue box will appear with a Waiver Sequence Number. Write the Waiver Sequence Number on the upper-right corner of the Form 8944.
- (6) Each waiver is assigned a waiver sequence number containing nine digits assigned by the PWR Database. The first four digits are the waiver year (i.e., 2021 or 2022) and the last five digits are assigned in sequential order of input to the database.

Note: Sequence numbers are assigned differently for waivers received for a prior year. The first two digits are 99. The second two digits are the year of the waiver (i.e., 21 for a 2022 waiver or 22 for a 2023 waiver.)

- (7) Generate an acceptance or denial letter as described in IRM 3.42.20.7, Waiver Letters.

3.42.20.4.2
(10-16-2016)
**Incomplete Form 8944,
Preparer e-file Hardship
Waiver Request**

- (1) All submitted Form 8944s must be entered into the PWR database. If the application is incomplete, enter the customer information that is provided from Form 8944.
- (2) Highlight the lines with incomplete information on Form 8944. Return the highlighted form with the incomplete letter generated from the PWR Database.
- (3) Compare the waiver number on Form 8944 with the letter to ensure accuracy. Upon completion, document the waiver history sheet with the waiver number and the date returned to the preparer. File the Form 8944 along with a copy of the letter issued in waiver number order and attached to the waiver history sheet. For an explanation of waiver sequence numbers, see IRM 3.42.20.4.1.
- (4) The preparer must return the completed Form 8944 within 30 days from the date of the incomplete letter.
 - If no response is received from the preparer no further action will be taken by EPSS.
 - If the response is received after the allowed 30 day window, generate Letter 4654 with paragraph “d3b”.

3.42.20.4.3
(10-07-2022)
Required Documentation

- (1) Following is documentation required for specific hardship types:

Reason for Hardship Waiver Request	Required Documentation
Bankruptcy	Bankruptcy court documents

Reason for Hardship Waiver Request	Required Documentation
Economic	<ol style="list-style-type: none"> 1. Two written cost estimates showing the amount a third party will charge the preparer to purchase a computer, software, or software upgrades, or for programming an existing system to produce electronic returns. 2. The estimated net income or average return preparation fee information. 3. An explanation of how the estimated additional costs would cause an economic hardship.
Presidential Disaster Area	<p>Name and location of the disaster, and its impact on the preparer's ability to electronically file.</p> <p>Note: Existence of a Covered Disaster Area can be verified on the SERP website under <i>IRS Disaster Memos & Declarations by Calendar Year</i>.</p>
Other	Any documentation available to prove the hardship described on Form 8944, Line 9, and the hardship's impact on the preparer's ability to electronically file.

3.42.20.4.4
(10-01-2016)
Reconsiderations

- (1) Preparers may resubmit waiver requests to supply missing information that further supports their hardship. They may complete the original request or submit a new Form 8944 within 30 days from the date of the denial letter. Form 8944 must contain all the required information for reconsideration.
- (2) Update the existing record in the PWR Database with all additional information received.
- (3) Issue acceptance or denial letter.
- (4) If the reconsideration is received after the allowed 30 day window, discuss with the designated lead or manager. The Form 8944 must provide a detailed explanation as to why it was not submitted within the required 30 days.

3.42.20.4.5
(10-01-2016)
Prior Year Waivers on File

- (1) If a prior year waiver request is found in the PWR Database, the hardship type is the same as listed on the current year waiver request and the hardship described on line 9 is the same as the previous year, the current year request must be processed differently.

Note: If the current year request is for a different hardship type and the hardship described on line 9 is the same as the previous year, process as if no prior year was on file.
- (2) Enter the Form 8944 data for the current year into the PWR Database.
- (3) Select Hardship Type, Prior Year.

- (4) A letter will generate with paragraph d6. See IRM 3.42.20.7 Waiver Letters.
- (5) Complete a history sheet by selecting "Prior Year Waiver".
- (6) Add the waiver sequence number from the letter generated to Form 8944.
- (7) Attach Form 8944, Preparer e-file Hardship Waiver Request and a copy of the letter issued to the history sheet.

3.42.20.5
(10-01-2016)

Role of the Designated Lead

- (1) As records are entered to the PWR Database, the manager/lead or a delegate (in computer specialist's role) will:
 - a. Verify using the "Verify All" button.

Note: There is also a function that will allow the reviewer to select and verify individual records as needed.
 - b. Print the letters from the PWR Database on a weekly basis.
 - c. Review the letters for accuracy.
 - d. Mail the letters within one day of the print date.

3.42.20.6
(10-01-2016)

Preparer Waiver Request Database

- (1) PWR Database is a system that is used to process and manage Form 8944, Preparer e-file Hardship Waiver Request, for Form 1040, Form 1040-NR, Form 1040-SR and Form 1041. Based on the information that is entered into the waiver input screen, a unique record number is automatically created for each waiver and letters are created, verified and printed. The system also has a variety of available reports. See IRM 3.42.20.8, Reports.

3.42.20.6.1
(10-01-2016)

Description and Use of Preparer Waiver Request Database

- (1) Data must be transcribed from Form 8944 to the PWR Database as follows:

Form 8944 Line Number	Form 8944 Line Description	PWR Database Field	PWR Database Field Description and Use
		CLEAR button	This button MUST be used to clear the screen before adding a new record.
1	Calendar Year should be the current year that the returns will be submitted.	Calendar Year/Not Current Year drop-down list.	Database will default to current calendar year when adding a record. If other than a current calendar year select " Not Current Year ". Note: When using SEARCH select the appropriate calendar year from the drop-down menu.

Form 8944 Line Number	Form 8944 Line Description	PWR Database Field	PWR Database Field Description and Use
1	Type of Submission - Original or Reconsideration.	Submission Type/Original/Reconsideration drop-down list.	Select Original or Reconsideration .
2	Preparer's Name and Address	Preparer's Name fill in field. Address Line 1 & 2 fill in fields. City fill in field. State drop-down list. Zip Code fill in field.	Enter preparer's Name, City, State using drop-down list and Zip Code.
3	Preparer Tax Identification Number (PTIN) consists of the letter P and 8 digits.	PTIN fill in field	This field is used to SEARCH the database by PTIN and to ADD a new entry to the database.
4	Telephone Number	Phone Number/Ext fill in field.	Enter the 10 digit Phone Number and Extension if present.
5	Aggregate Firm Information - Consists of 3 pieces: YES or NO to Aggregate status, Firm Name and Firm EIN	Firm Name fill in field.	If YES is checked enter Firm Name and there must be an entry on line 6(iv). If NO is checked continue to next line.
		Firm EIN fill in field - do not use spaces or dashes in this field	If YES is checked, enter Firm EIN and there must be an entry on line 6(iv). If NO is checked continue to next line.
6a	Form Type 1040, 1040NR for which the waiver is requested.	Form 1040, 1040NR check box	On Form 8944, both lines 6a and 6b can be checked. Check the appropriate PWR field(s).
6b	Form Type 1041 for which the waiver is requested.	Form 1041 check box	On Form 8944, both lines 6a and 6b can be checked. Check the appropriate PWR field(s).
6(i)	Number of returns filed in the prior calendar year.	Amt A fill in field	Form 1040, 1040NR and Form 1041 have a corresponding column Amt A . Enter the data as it appears on the Form 8944.

Form 8944 Line Number	Form 8944 Line Description	PWR Database Field	PWR Database Field Description and Use
6(ii)	Number of returns they reasonably expect to file in the current calendar year.	Amt B fill in field.	Form 1040, 1040NR and Form 1041 have a corresponding column Amt B . Enter the data as it appears on the Form 8944. Note: The combined total of column Amt B = the Grand Total field.
6(iii)	YES or NO that indicates whether or not they will be using professional tax software to file returns in the current calendar year.	Computer SW radio button	This is a YES/NO field that defaults to YES. If the Form 8944 indicates that they will not use tax software to prepare returns in the current calendar year, change the default to NO .
7	Hardship Type <ul style="list-style-type: none"> • Bankruptcy • Economic • Presidential Disaster Area • Other 	Reason For Hardship (drop-down list) <ul style="list-style-type: none"> • Economic • Presidential Disaster Area • Bankruptcy • Other • Refused to Comply • Admin Exemption • Prior Year 	Select the appropriate hardship type based on the selection made on the Form 8944.
			Economic Cost estimates must be attached and entered along with Net Income (“See Cost Estimates” below), and they must have a statement on line 9 explaining how the hardship will affect their ability to electronically file this calendar year.

Form 8944 Line Number	Form 8944 Line Description	PWR Database Field	PWR Database Field Description and Use
			<p>Presidential Disaster - Use SERP to verify the Presidential Disaster Area. In the PWR comment field enter disaster area information.</p> <p>Caution: If disaster is not documented/identified in Line 9, make sure the "Documentation included box" is not checked, and enter comments "Presidential disaster no documentation".</p>
			<p>Bankruptcy - Documentation supporting claim must be attached.</p> <p>Caution: If no documentation attached, make sure the "Documentation included box" is not checked and in the PWR comment field enter "Bankruptcy no documentation".</p>
			<p>Other - Documentation must be indicated in Line 9 on the Form 8944 to explain how the hardship will prevent them from filing electronically in the current calendar year. Enter detailed comments in the PWR comment field.</p>
			<p>Refused to Comply - Is identified by statements made on Form 8944 that state the applicant will not comply with the e-file requirement. In the PWR comment field enter, "Refused to Comply without justification".</p>
			<p>Administrative Exemption - Enter in PWR comment field the type of administrative exemption claimed.</p>

Form 8944 Line Number	Form 8944 Line Description	PWR Database Field	PWR Database Field Description and Use
			<p>Prior Year - Select Prior Year when PWR research shows that a waiver was filed in the prior year for the exact same hardship, and without any additional information that supports a continued hardship.</p> <p>Note: All Prior Year requests will be reviewed by a manager or appropriate delegate for concurrence.</p>
8	<p>Economic Hardship Required Information - Consists of 3 pieces:</p> <p>Note: Cost Estimates must also be attached.</p>	<p>Economic Hardship: Estimates Attached drop-down list that defaults to zero.</p>	<p>In this field, select the number of cost estimates attached to the Form 8944. Selection consists of 0, 1 or 2. Correct entry in this field determines whether or not all documentation has been attached.</p> <p>Note: If either or both estimates are missing make an entry in the PWR comment field.</p>
8	<p>Net Income</p>	<p>Net Income</p>	<p>Enter the net income amount - this field will accept a negative number.</p> <p>Note: If this amount is missing make an entry in the PWR comment field.</p>
8	<p>Cost Estimate 1</p>	<p>Third Party Cost 1 fill in field</p>	<p>Enter the first cost estimate amount.</p> <p>Note: If this amount is missing and is not easily identifiable on the attached cost estimate make an entry in PWR comment field.</p>

Form 8944 Line Number	Form 8944 Line Description	PWR Database Field	PWR Database Field Description and Use
8	Cost Estimate 2	Third Party Costs 2 fill in field	Enter the second cost estimate amount. Note: If this amount is missing and is not easily identifiable on the attached cost estimate make an entry in the PWR comment field.
9	This is a statement from the applicant explaining how the hardship type Economic, Presidential Disaster Area, or Other affect their ability to e-file in the current calendar year.	Documentation Included check box that defaults to unchecked.	If the documentation for Form 8944 is or is not attached and/or the explanation in box 9 does not clearly explain why the hardship will prevent them from electronic filing, do not check the box.
Signature of Applicant	Waiver must have a signature.	Signature Present check box that defaults to checked.	Uncheck the box if the signature is not present on Form 8944.
Envelope	Use the Postmark Date from the envelope.	Postmark date is selected using the calendar icon next to the field.	Enter the postmark date from the envelope. A FAX or IRS Received Date may also be used if the postmark date is not present.

Form 8944 Line Number	Form 8944 Line Description	PWR Database Field	PWR Database Field Description and Use
		<p>Comments fillable field is a maximum of 300 characters.</p>	<p>The PWR Database comment field has been referenced throughout this table. In addition to the uses mentioned previously it can also be used to update if new information is received that does not alter the record. The new information is entered into this field. Then click the UPDATE COMMENTS ONLY button located below this field to save the changes to the comments only.</p> <p>Note: When entering comments you must select the Update or Update Comments Only button for your comments to update. These buttons will only appear when a SEARCH has been executed and records have been found.</p>
		<p>Interim Letter check box</p>	<p>This will only be used when manager deems it necessary due to internal processing issues that will prevent the timely processing of the waiver request(s). When instructed to use this feature check the box and select Update. You will receive a pop up box letting you know the record has been updated.</p>
		<p>Letter Sent systemically generated date field.</p>	<p>This field will automatically populate with the date the letter was printed.</p>
		<p>Date Entered systemically generated date field</p>	<p>This date will automatically generate when the record is entered and saved in the database. This field cannot be altered.</p>
		<p>Last Updated By systemically generated alpha numeric field</p>	<p>This field will automatically populate with the SEID of the person who last updated the record.</p>

Form 8944 Line Number	Form 8944 Line Description	PWR Database Field	PWR Database Field Description and Use
		Process Date systemically generated date field	This field will automatically update with the date the record was last updated.
		Grand Total systemically generated total field	This field will automatically populate the total number of returns the applicant states they expect to file in the current calendar year. Source is the data entered in Column B.
		Records Not Verified button is only available in <i>computer specialist</i> role	When this button is selected a list of waivers awaiting verification will appear. At this point the reviewer will have the option to select and review individual records or they can select "Verify All". This will move all records to "Letters for Preparers" making them ready to view and print.
		Record Verified check box is only available in <i>computer specialist</i> role.	

3.42.20.6.2
(10-01-2016)
Verifying Records

- (1) Records are verified by the designated lead or manager.
- (2) Before verifying records, the user should run the "Override Postmark" report from the Reports menu to ensure accurate processing of timely waiver requests.

Note: This action is only necessary after the due date for the waivers has passed.

- (3) To verify records:

- Display all unverified records by clicking on the "Records Not Verified" box. Records can be verified by selecting individual or all records.
- Click the "Record Verified" box for each record. Alternately, the "verify All Now" button will verify all records at once.

- (4) After verification, print the letters and prepare for mailing.

Note: If a record is changed after verification, the verified indicator is reset as blank and the record must be verified again.

- (5) Waiver letter codes are shown in IRM 3.42.20.7, Waiver Letters.

3.42.20.7
(11-27-2018)
Waiver Letters

- (1) Every preparer who submits a Form 8944 will receive a letter acknowledging the status of the waiver request. The designated lead or manager is responsible for generating and printing the letters from the PWR Database.
- (2) EPSS will Issue Letter 4654, Preparer e-file Hardship Waiver Request Approval or Letter 4655, Preparer e-file Hardship Waiver Request Denial.
- (3) To print the letters, select "Preparers Letters and Reports" from the main menu, then select "Letters for Preparers" from the Reports menu. If there are no letters available for printing, a message will be displayed; otherwise, the file is created and ready to be displayed.

Note: The letter file should be saved to the user's hard drive to prevent file loss in the event of a printer problem. The file should be deleted immediately after printing is completed.

- (4) Review the letters for accuracy. The Letter Sent Date and print indicator are automatically updated on the database.
- (5) Letters must be mailed out within one day of print date.
- (6) Make a copy of the waiver letter and attach it to Form 8944 prior to filing.
- (7) To generate a copy of a current year waiver letter, re-verify the letter in order to reprint it. The system will update the Letter Sent date.

Note: This is usually only necessary when a customer claims they did not receive the original letter and requests another copy.

(8) Waiver Letters Codes

Code	Approval letters
a4	Waiver granted – Based on economic hardship information provided.
a6	Waiver granted – Waiver accepted.
a7	Waiver granted – Based on information provided in Line 9 of Form 8944.
a8	Waiver granted - Accepted reconsideration waiver.
Code	Incomplete/Denial Letters
i1	Incomplete – Additional information needed to process the waiver.
i2	Reconsideration request is incomplete/missing.
d2	Denial - Not a current calendar year.
d3a	<ul style="list-style-type: none"> • Denial - Request was not received by the postmark deadline • NO RECONSIDERATION
d3b	Denial – Reconsideration request was denied because the additional information was not postmarked within 30 days from the date of our original letter.
d4	Denial – Did not provide the two required cost estimates.

Code	Approval letters
d5	Denial – Request denied based on Section 5.05 of Rev Proc. 2011-15. No software or computer does not constitute an undue hardship. Refused to comply with e-file requirement.
d6	Denial – Prior year request
d8	Denial – Reconsideration. Additional information provided did not document an undue hardship.
d9	Denial - Because the information provided in Line 9 of the Form 8944 does not support an undue hardship or a catastrophic event.
na	<ul style="list-style-type: none"> • Administrative exemption • No waiver was needed • Number of documents doesn't exceed threshold
Code	Other Letters
p1	Interim Letter
w1	Withdraw waiver

3.42.20.8
(10-01-2016)
Reports

- (1) The following reports are available from the Preparer Waiver Request Database home page under Preparer Letters and Reports menu:

Report Name	Report Content	Intended Users
Letters for Preparers	<p>This report will generate a listing of all letters that are ready to print in PDF format. The report groups the list by status (approved, denied, not needed, etc.). At the same time a file containing all of the letters will be generated. Both are in PDF format.</p> <p>Note: Once the report is run this will give each letter the current date as the letter date.</p>	Managers and Managers' Delegates

Report Name	Report Content	Intended Users
Interim Letters for Preparers	<p>This report will generate a listing of all Interim letters that are ready to print in PDF format. At the same time a file containing all of the Interim letters will be generated. Both are in PDF format.</p> <p>Note: Once the report is run this will give each letter the current date as the letter date.</p>	Managers and Managers' Delegates
Preparer Records Not Verified	This report can be generated as a PDF or Excel file. This report will display all records that are waiting to be verified.	Managers and Managers' Delegates
Age Disposition	This report can be generated as a PDF or Excel file. This report will display all records that have been waiting for 7 calendar days and are waiting to be verified.	Managers and Managers' Delegates
Economic Hardship Type	This report can be generated as a PDF or Excel file and can be queried by start and end dates. The report fields are: Date Entered, PTIN, Waiver Number, Status (provides alpha numeric letter code), Cost Estimate 1, Cost Estimate 2 and the Grand Total of returns they reasonably expect to file.	Managers and Analysts
Aggregate	This report can be generated as a PDF or Excel file. This report can be queried by start and end dates. The report fields are: Waiver Number, PTIN, Name, Firm Name, and Firm EIN. This report displays the individuals who have submitted a waiver as an aggregate filer and the Firm information.	Managers and Analysts
Deleted Waivers	This report can be generated as a PDF or Excel file and can be queried by start and end dates. The report fields are: Waiver Number, Date Deleted, User ID, and Transaction Details. This report tracks all deleted records.	Managers and Analysts

Report Name	Report Content	Intended Users
Waiver Statistics for Preparers	This report can be generated as a PDF or Excel file and can be queried by start and end dates. The report provides waiver request totals by form type 1040, 1041 or Both and by status - Approved, Denied, Incomplete, N/A, Withdrawn, or Interim Letter.	Managers and Analysts
Hardship Type Report	This report can be generated as a PDF or Excel file and can be queried by start and end dates. This is the most detailed of all the reports. It provides a list of all waivers entered with a summary count by hardship type at the end. Fields are: Waiver Number, Form Type, Date Input, Zip Code, Submission Type, Documentation Included (Y or N), Hardship Type, Approved/Denied, Software used (Y or N) and an excerpt from the comments.	Managers and Analysts
Postmark Override Report	This report can be generated as a PDF or Excel file. After the due date of the waiver has passed, this report should be run on a regular basis - no less than weekly to ensure there are no waivers awaiting approval. In cases where circumstances justify the approval of the late hardship waiver request, the current postmark can be overridden by the manager/delegate to allow the waiver to be processed as approved.	Managers and Managers' Delegates
Yearly Action Report	This report can be generated as a PDF or Excel file and can be queried by start and end dates. The report provides a list of all waivers and provides a summary total by status at the end. Fields are: PTIN, Name, Waiver Number and Action (Approved, Denied, Not Needed, Incomplete, Withdrawn or Interim with subtotals of each).	Managers and Analysts

Report Name	Report Content	Intended Users
Withdrawn Request Report	This report can be generated as a PDF or Excel file and can be queried by start and end dates. Report provides a list of all withdrawn waivers. Fields are: Waiver Number, PTIN, Name, Address, City, State and Zip Code.	Managers, Managers' Delegates and Analysts
Interim Letter Report	This report can be generated as a PDF or Excel file and can be queried by start and end date. Report lists all Interim letters issued. Fields are: Waiver Number, PTIN and Date Letter Printed.	Managers, Managers' Delegates and Analysts
Multiple Request Report	This report can be generated as a PDF or Excel file. This report looks at all records entered into the database and then provides all PTINs that have submitted waivers in more than one year. Fields are: PTIN, Waiver Number, Status (Approved, Denied, etc.) and an excerpt from the comments field.	Managers and Analysts
Note: A message will appear in red at the top of the screen when there is no data to report.		