

Part IV – Items of General Interest

Form 1040, Form 1040A, Form 1040EZ, and Form 1041 Electronic Filing Hardship Waiver Request Procedures for Calendar Year 2011

Announcement 2010-96

This announcement applies to tax return preparers who are required by law to electronically file certain returns. On December 3, 2010, proposed regulations were published in the Federal Register (75 FR 75439), which would implement the statutory requirement under section 6011(e)(3) of the Internal Revenue Code for specified tax return preparers to file income tax returns using magnetic media (electronically) for individuals, estates, and trusts if the specified tax return preparers prepare and file the returns. Notice 2010-85, a notice of a proposed revenue procedure published in the Internal Revenue Bulletin (IRB 2010-51) on December 20, 2010, provides, for calendar year 2011, that tax return preparers who meet the definition of a “specified tax return preparer” and who believe they may qualify for an undue hardship waiver may voluntarily submit waiver requests to the IRS prior to publication of a final revenue procedure. Form 8944, Preparer e-file Hardship Waiver Request, is now available online and must be used to voluntarily request waivers for calendar year 2011. You can get Form 8944 on-line at www.irs.gov. Form 8944 may also be ordered by calling 1-800-TAX-FORM (1-800-829-3676), the toll-free IRS number for ordering forms. Forms ordered through the toll-free number will be mailed to you.

Specified tax return preparers may submit completed Forms 8944 on or after the date of the publication of this announcement. Specified tax return preparers are encouraged to submit undue hardship waiver requests using Form 8944 as soon as possible to allow sufficient time for the IRS to review the requests and provide notification of approval or denial of the requests. For calendar year 2011, Forms 8944 must be submitted to the IRS address or facsimile number (but not both) listed below, no later than April 1, 2011. Forms 8944 submitted after that date will only be reviewed under limited circumstances, as further explained in the instructions to Form 8944. A specified tax return preparer may mail his or her completed Form 8944 and any required attachments to:

Internal Revenue Service
Attn: EFU Waiver
P.O. Box 4099
Stop 983
Woburn, MA 01888-4099

Alternatively, a specified tax return preparer may send his or her completed Form 8944 and any required attachments to the IRS via facsimile to 1-877-477-0567 (a toll-free number). Allow four to six weeks to receive notification of approval or denial of the waiver request. However, the approval or denial of waiver requests is contingent upon and will not occur prior to the publication of final regulations and a final revenue procedure.

For questions about completing Form 8944, or to check on the status of a hardship waiver request that has been submitted and remains outstanding for at least four weeks, call the IRS at 1-866-255-0654 (a toll-free number). The principal author of this announcement is Keith Brau of the Office of Associate Chief Counsel (Procedure &

Administration). For further information regarding this announcement contact Keith Brau at (202) 622-4940 (not a toll-free number).