

AR8944

ARKANSAS INDIVIDUAL INCOME TAX Preparer e-file Hardship Waiver Request

☐ Original☐ Reconsideration

Calendar Year 20 _____

A.C.A. § 26-51-806(e)

(1) A tax practitioner that files a taxpayer's federal income tax return electronically shall also file the taxpayer's Arkansas income tax return electronically. (2) The secretary may waive the electronic filing requirement under subdivision (e)(1) of this section if the secretary determines that filing a taxpayer's Arkansas income tax return electronically would cause an undue hardship on the tax practitioner.

Preparer's Name			Preparer Tax Identification Number (PTIN)		
Preparer's street address, apartment number or rural route number					
City or town		State or province		Country	
				Postal code	
Email				Phone Number	
Taxpayer's Name (If multiple clients, attach a supplemental sheet)				Taxpayer's social security number / FEIN	

1. Check the box(es) indicating the form(s) for which the waiver is requested. (Check all that apply)

- | | |
|--|------------------------------------|
| ☐ AR1000F, AR1000NR | ☐ AR1100CT |
| ☐ AR1002F, AR1002NR | ☐ AR1100S |
| ☐ AR1000CR | ☐ AR1100PET |
| ☐ AR1050 | |

2. Reason(s) for Hardship Waiver Request. (Check all that apply)
(Provide vendor company name and complete line 3)

- ☐ Bankruptcy (Attach court documentation)
- ☐ Software limitations (Provide vendor company name below and complete line 3)
- _____
- ☐ Other (complete line 3)

3. If you checked box 2b or 2c explain the hardship on which this waiver request is based.

Caution: Failure to provide a clear explanation of the direct impact of the situation on your ability to e-file will result in denial of your waiver.

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 of applicant	Title	Date

Send Completed Request to:	Fax: 501-682-7393	OR	Email: AREFILE@dfa.arkansas.gov	OR	Mail: Arkansas E-File PO Box 8094 Little Rock, AR 72203-8094
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