

**Virginia Department of Taxation**  
**Paid Tax Preparer Hardship Waiver Request**

**Taxable Year** \_\_\_\_\_

**VA FORM 8454P**

Tax preparers who file 50 or more individual income tax returns are required to e-file returns. Returns submitted electronically are processed faster and more accurately and at a lower cost. If a return is not eligible for e-File, it may be filed on paper.

The Tax Commissioner has the authority to waive the requirement to file electronically upon finding that the requirement would cause an undue hardship for the tax preparer. The tax preparer must request in writing a waiver and clearly demonstrate the nature of the undue hardship. Hardship waiver requests shall be responded to within 45 days of receipt.

Preparer's or Firm's Name		FEIN/PTIN/SSN
Contact Person	E-MAIL Address	Telephone Number
Street Address		
City	State	Zip Code
Authorized Signature		Date

A hardship waiver is being requested for the following reason (attach supporting documentation):


**Fax to:**  
**(804) 774-3924**  
***Faxing is preferred***

Mail to:  
Virginia Department of Taxation  
Hardship Waiver Request  
PO Box 27423  
Richmond, Virginia 23261-7423.