

IRM PROCEDURAL UPDATE

DATE: 10/29/2024

NUMBER: ts-03-1024-1086

SUBJECT: Add Option to Update Form 8944 Online

AFFECTED IRM(S)/SUBSECTION(S): 3.42.20.4

CHANGE(S):

IRM 3.42.20.4 Form 8944 Prepared e-file Hardship Waiver Request - Revised to include option to file form online.

(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 2025, the request must be submitted between October 1, 2024 and February 15, 2025.

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

(2) Form 8944 and required attachments can be submitted online or mailed but not both.

- Submit online via IRS.gov mobile friendly forms, or
- Mail 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.