



Requests for Waiver of Electronic Filing and Electronic Payment Requirements

Purpose: This Policy Statement outlines the procedures that taxpayers must follow in order to request a waiver of electronic filing and electronic payment requirements. The Commissioner of Revenue Services (Commissioner) has the discretionary authority to waive electronic filing and payment requirements if it is determined that complying with such requirements would cause undue hardship to the taxpayer. This Policy Statement also provides guidance as to what may or may not constitute undue hardship.

Effective Date: Effective upon issuance.

Statutory Authority: Conn. Gen. Stat. § 12-686.

Background: Conn. Gen. Stat. § 12-686 authorizes the Commissioner to require that certain taxpayers file their returns and pay their taxes electronically. No taxpayer is required to pay any tax electronically until the Department of Revenue Services (DRS) has given the taxpayer notice of the requirement to do so. Taxpayers who have been notified of their obligation to file or pay electronically may request a waiver from this requirement. Requests for waiver must be submitted to the Commissioner no later than 30 days prior to the date the taxpayer is obligated to begin filing or paying electronically. The requirements of electronic filing and electronic payment may be waived if the Commissioner determines that complying with such requirements would cause **undue hardship** to the taxpayer.

Definition: *Undue hardship* means excessive, extraordinary, or reasonably insurmountable hardship. Undue hardship will be determined on a case-by-case basis, will be fact-specific, and will be limited to the information provided by the taxpayer.

Factors the Commissioner Will Consider When Deciding Whether to Grant a Waiver:

Each request for waiver will be judged individually based on its facts, circumstances, and supporting documentation. The Commissioner is authorized to waive the electronic filing and payment obligations when it is proven to his or her satisfaction that complying with such requirements would cause undue hardship to the taxpayer.

The Commissioner's decision will be based on and limited to the information provided by the taxpayer. Generalized conclusions will not be sufficient to support a claim of undue hardship. Undue hardship cannot be established by a taxpayer solely on the basis of declaring a general distrust of information technology such as the Internet, electronic communications, or the security of information provided by means of electronic transfer. Undue hardship may be demonstrated on the basis of the substantial financial cost to the taxpayer relative to the amount of the tax owed by the taxpayer for the current tax year.

Procedures for Requesting Waiver: To request a waiver, taxpayers must submit a fully completed and signed **Form DRS-EWVR, Request for Waiver of Electronic Filing and Electronic Payment**, to the Commissioner at least 30 days prior to the date the taxpayer is obligated to begin filing or paying electronically. Taxpayers are encouraged to provide as much detail as possible when requesting a waiver and may include documentation that supports the request.

Taxpayers may either fax Form DRS-EWVR to 860-297-4761 or mail such form to the Commissioner at the following address:

Department of Revenue Services
State of Connecticut
P.O. Box 2937
Hartford, Connecticut 06104-2937

The Commissioner will not consider any requests for waiver that are not timely filed or that are not submitted on Form DRS-EWVR. Form DRS-EWVR is available on the DRS website at portal.ct.gov/DRS.

Tax Preparers: Preparers subject to the provisions of Conn. Agencies Regs. § 12-690-1 may not use Form DRS-EWVR to request a waiver of their obligations under this regulation.

Notification to Taxpayers of Commissioner's Decision: The Commissioner will review each timely request for waiver and will mail written notification of the decision to the taxpayer.

Once the electronic waiver request is granted and the taxpayer receives written notification of the Commissioner's decision, the taxpayer will not be required to electronically file returns or electronically pay any such taxes for twelve (12) months from the date the waiver is granted. During the waiver period, the taxpayer may file a paper copy of all required returns and make payment of all associated taxes by check.

If the Commissioner denies a request for a waiver, the taxpayer must comply with the obligation to file or pay electronically. The Commissioner's decision is final and is not subject to further review or appeal.

Questions Regarding a Waiver of the Electronic Filing and Electronic Payment Requirement: Questions regarding an electronic filing or electronic payment waiver request should be directed to the Electronic Commerce Unit at **860-297-4973**, or emailed to **ct.efile@po.state.ct.us**

Effect on Other Documents: *Policy Statement 2011(3), Requests for Waiver of Electronic Filing and Electronic Payment Requirements*, is superseded and can no longer be relied upon on or after the date of issuance of this Policy Statement.

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Effect of This Document: A Policy Statement explains in depth a current DRS position, policy, or practice affecting the tax liability of taxpayers.

For Further Information: Call DRS Monday through Friday, 8:30 a.m. to 4:30 p.m. at:

- **800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911. Taxpayers may also call 711 for relay services. A taxpayer must tell the 711 operator the number he or she wishes to call. The relay operator will dial it and then communicate using a TTY with the taxpayer.

Forms and Publications: Visit the DRS website at **portal.ct.gov/DRS** to download and print Connecticut tax forms and publications.

E-Services Update

DRS **myconneCT** will replace the *TSC* as part of a multi-year, multi-phase project. Each year, additional tax types will be transitioned out of the *TSC* and into **myconneCT**. Using **myconneCT**, taxpayers will be able to file taxes, make payments, view filing history, and communicate with the agency simply and more efficiently on virtually any mobile device, including laptops, tablets, and smartphones, 24 hours a day, 7 days a week. For updated information as to the progress of this project and the transition schedule for specific taxes, please visit the DRS website at **portal.ct.gov/DRS-myconneCT**.

