

IMPORTANT: Please read the instructions before completing this form.

Part 1 Taxpayer Information

Business Name		Taxpayer Identification Number <input type="checkbox"/> SSN <input type="checkbox"/> EIN	
Name and Title of Contact Person		License Number	
Mailing Address			
City	State	ZIP Code	
Phone Number	E-mail Address (optional)		

Part 2 Electronic Payment Waiver Request

- Tax Type:

<input type="checkbox"/> Corporate Income Tax	<input type="checkbox"/> Fiduciary	<input type="checkbox"/> Partnership
<input type="checkbox"/> Transaction Privilege Tax	<input type="checkbox"/> Withholding	
- Indicate the reason for requesting an electronic payment waiver. Please check the appropriate box below:

<input type="checkbox"/> Taxpayer has no computer	<input type="checkbox"/> Taxpayer has no internet access
<input type="checkbox"/> Other reason (including the taxpayer having a sustained record of timely payments and no delinquent tax account with the department): _____	

Part 3 Electronic Filing Waiver Request

- Tax Type:

<input type="checkbox"/> Transaction Privilege Tax
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- Indicate the reason for requesting an electronic filing waiver. Please check the appropriate box below:

<input type="checkbox"/> Taxpayer has no computer	<input type="checkbox"/> Taxpayer has no internet access
<input type="checkbox"/> Other reason: _____	

In submitting the above request for a waiver of the electronic filing requirement, I acknowledge that, if granted, I will forgo up to \$2,000 of the transaction privilege tax increased accounting credit pursuant to A.R.S. §42-5017 and Arizona Administrative Code Rule R15-5-2007.

→ _____ TITLE _____
SIGNATURE OF TAXPAYER OR AUTHORIZED AGENT

_____ DATE _____
NAME OF TAXPAYER OR AUTHORIZED AGENT

You may mail the completed form to: Arizona Department of Revenue, Problem Resolution Office, 1600 West Monroe, Phoenix, AZ 85007-2650 or you may send the completed form electronically by clicking "Submit" below or emailing the completed form to EFTWaiver@azdor.gov.

FOR DEPARTMENT USE ONLY

WAIVER APPROVED: _____ Expiration Date: _____

TAXPAYER: _____

WAIVER Approval: _____

2018 Electronic Filing and Payment Waiver Application

PURPOSE

Pursuant to Arizona Revised Statutes (A.R.S.) §§42-1129, 42-5014, and 43-323, a taxpayer who is required to electronically file returns or make payment by electronic funds transfer may request a waiver from the statutory electronic filing and payment requirements. The Arizona Department of Revenue (Department) may grant waivers to taxpayers with no computer or internet access, or for any other circumstance the Director deems acceptable.

ELECTRONIC PAYMENT REQUIREMENTS

Pursuant to A.R.S. §42-1129, except in the case of individual income tax, taxpayers who owe the following amounts must remit payment of taxes due via electronic payment:

- Twenty thousand dollars or more for any taxable year ending before January 1, 2019.
- Ten thousand dollars or more for any taxable year beginning from and after December 31, 2018 through December 31, 2019.
- Five thousand dollars or more for any taxable year beginning from and after December 31, 2019 through December 31, 2020.
- Five hundred dollars or more for any taxable year beginning from and after December 31, 2020.

GENERAL INSTRUCTIONS

Complete this form with the required information. For immediate submission to the Department, the completed form may be submitted electronically by clicking the “submit” button or may be emailed to EFTWaiver@azdor.gov. If you are unable to submit electronically, the completed form may be mailed or hand-delivered to the Department at:

**Arizona Department of Revenue
Problem Resolution Office
1600 W. Monroe
Phoenix, AZ 85007-2650**

SPECIFIC INSTRUCTIONS

PART 1: Taxpayer Information

Enter the required information for the person or entity requesting the waiver.

PART 2: Electronic Payment Waiver Request

NOTE: Only complete Part 2 if you are requesting a waiver of the electronic payment requirement. Requests for the

payment waiver must be received by the Department on or before December 31, 2018.

1. Check the appropriate boxes indicating the tax type(s) for which you are requesting a waiver of the electronic payment requirements.
2. Check the appropriate box indicating the reason you are requesting the waiver. If “Other reason” is chosen, please explain in detail and provide any supporting documentation, if necessary.

PART 3: Electronic Filing Waiver Request

NOTE: Only complete Part 3 if you are requesting a waiver of the electronic filing requirement for Transaction Privilege Tax and your annual total tax liability under Chapters 5 and 6 of Title 42 for 2018 is twenty thousand dollars or more. A waiver is not required if the return cannot be electronically filed for reasons beyond the taxpayer’s control, including situations in which the taxpayer was instructed by either the Internal Revenue Service or the Department to file by paper.

1. Check the appropriate boxes indicating the tax type(s) for which you are requesting a waiver of the electronic filing requirements.
2. Check the appropriate box indicating the reason you are requesting the waiver. If “Other reason” is chosen, please explain in detail and provide any supporting documentation, if necessary.

SIGNATURE BLOCK

This form must be signed by the taxpayer or its authorized agent. Pursuant to A.R.S. §42-5017, taxpayers who electronically file their transaction privilege tax returns are eligible to receive a credit of up to \$12,000. Taxpayers who file a paper return are eligible to receive a credit of up to \$10,000. By signing this form, you are acknowledging that you will forgo up to \$2,000 of the transaction privilege tax increased accounting credit as a result of filing a paper return.

WAIVER RENEWAL

Waivers are granted on an annual basis and expire at the end of the requested tax year. Waivers must be renewed each calendar year. If a waiver is not renewed, you will be subject to statutory electronic filing and payment requirements at the expiration of your waiver.

INFORMATION AND ASSISTANCE

For additional information or assistance please call (602) 716-6025 or email your question to EFTWaiver@azdor.gov.