## Preparer Explanation for Not Filing Electronically

OMB No. 1545-2200

(Rev	. Sep	otember 2018)							
		nt of the Treasury evenue Service	► Go to www	► Go to www.irs.gov/Form8948 for instructions and the latest information.				173	
		on tax return			Tax year of return	Taxpayer's identif	Sequence No. ying number		
Prep	arei	's name				Preparer Tax Ide	ntification Numbe	er (PTIN)	
		out of four taxpayer nic filing include the		Go to www.irs.gov/efile for	details on using IRS e	<i>e-file</i> . The benefits o	of		
<ul><li>Faster refunds</li><li>More accurate returns</li></ul>			J	Secure transmissions Easier filing method Easier filing method Easier filing method		ged			
Che	ck th	e applicable box to in	indicate the reason this	retum is not being filed electro	onically. Do not check m	ore than one box.			
1	Taxpayer chose to file this return on paper.								
2	The preparer received a waiver from the requirement to electronically file the tax return.								
Waiver Reference Number Approval Letter Date									
3		The preparer is a member of a recognized religious group that is conscientiously opposed to filing electronically.							
4		This return was rejected by IRS <i>e-file</i> and the reject condition could not be resolved.							
	Re	Reject code:      Number of attempts to resolve reject:							
5		The preparer's e-file software package does not support Form or Schedule attached to this return.							
6	Cł	check the box that applies and provide additional information if requested.							
а		The preparer is ineligible to file electronically because IRS <i>e-file</i> does not accept foreign preparers without social security numbers who live and work abroad.							
b		The preparer is ine	eligible to participate in	IRS <i>e-file</i> .					
c	Other: Describe below the circumstances that prevented the preparer from filing this return electronically.								
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