

Preparer Explanation for Not Filing Electronically

OMB No. 1545-2200

▶ **Attach to taxpayer's Form 1040, 1040A, 1040EZ, or Form 1041.**

▶ **Information about Form 8948 and its inst. is available at www.irs.gov/form8948.**

Attachment

Sequence No. **173**

| | | |
|-----------------------|--------------------|---|
| Name(s) on tax return | Tax year of return | Taxpayer's identifying number |
| Preparer's name | | Preparer Tax Identification Number (PTIN) |

Three out of four taxpayers now use IRS e-file. Go to www.irs.gov/efile for details on using IRS e-file. The benefits of electronic filing include the following.

- Faster refunds
- Secure transmissions
- E-payment options
- More accurate returns
- Easier filing method
- Receipt acknowledged

Check the applicable box to indicate the reason this return is not being filed electronically. Do not check more 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 e-file and the reject condition could not be resolved.
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 Check the box that applies and provide additional information if requested.
 - a The preparer is ineligible to file electronically because IRS e-file does not accept foreign preparers without social security numbers who live and work abroad.
 - b The preparer is ineligible to participate in IRS e-file.
 - c Other: Describe below the circumstances that prevented the preparer from filing this return electronically.
