Form **8948**

(Rev. September 2012)

Department of the Treasury
Internal Revenue Service

Preparer Explanation for Not Filing Electronically

► **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.**

OMB No. 1545-2200

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
- More accurate returns
- Secure transmissions
- Easier filing method
- E-payment options
- 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.

_____

_____

_____

_____

_____

_____

_____

_____

_____