Form **8948**

(Rev. September 2018)

Department of the Treasury
Internal Revenue Service

Preparer Explanation for Not Filing Electronically

▶ **Go to *www.irs.gov/Form8948* for instructions and the latest information.**

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.

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