

Preparer Explanation for Not Filing Electronically

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

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.

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| <ul style="list-style-type: none"> • Faster refunds • More accurate returns | <ul style="list-style-type: none"> • Secure transmissions • Easier filing method | <ul style="list-style-type: none"> • E-payment options • Receipt acknowledged |
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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.

