8948-K

42A740-S25 (10-12)
Department of Revenue

Preparer Explanation For Not Filing Electronically

➤ **Attach to Form 740.**

➤ **See federal instructions for 8948**

Name(s) on tax return.	Taxpayer's Identifying Number

Check the applicable box to indicate the reason this return is not being filed electronically.

1. ☐ Taxpayer chose to file this return on paper.
2. ☐ The preparer received a federal 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 electronic filing.
4. ☐ The return was rejected by IRS / Kentucky *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 _____
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 preparer's without social security numbers who live and work abroad.

   b. ☐ The preparer is ineligible to participate in IRS/KY *e-file* due to an IRS sanction.

   c. ☐ Other: Describe below the circumstances that prevented the preparer from filing the return electronically.

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