



► **Attach approved waiver to Form 720, 720U, 725, or PTE.**

Name of Corporation/Pass-Through Entity	Tax year of return	Kentucky Corporation/LLET Account Number
Address		FEIN
Contact Name	Preparer Tax Identification Number (PTIN), if applicable	
Contact Email Address	Contact Telephone Number	

Check the applicable box to indicate the reason for e-file waiver request.

- 1  The preparer received a federal waiver from the requirement to electronically file the federal tax return.  
Waiver Reference Number: \_\_\_\_\_ Approval Letter Date: \_\_\_\_\_
- 2  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: \_\_\_\_\_
- 3  The preparer's e-file software package does not support Form \_\_\_\_\_ or Schedule \_\_\_\_\_
- 4 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/KY e-file due to an IRS sanction.
  - c  Other: Describe below the circumstances that prevented the preparer from filing the return electronically. Include steps taken to meet this requirement and why they were unsuccessful. Explain the undue hardship that would result by complying with the electronic filing requirement.  
\_\_\_\_\_  
\_\_\_\_\_
- 5 Provide a statement detailing the steps the preparer will take to assure the ability to file future returns electronically.  
\_\_\_\_\_  
\_\_\_\_\_

Under penalties of perjury, I declare that the information contained in this waiver request is true, correct, and complete to the best of my knowledge and belief.

\_\_\_\_\_  
Officer Authorized to Sign Return

\_\_\_\_\_  
Date

**Submit request to:**

KRC.WEBResponseCorporationTax@ky.gov **or**  
DORWEBRESPONSEPASSTHROUGHENTITY@ky.gov

	<b>Department of Revenue Use Only</b>
Your request for an e-file waiver has been <input type="checkbox"/> <b>Approved</b> <input type="checkbox"/> <b>Denied</b> . <b>Please attach this waiver request to your income tax return.</b>	
By: _____	Date: _____

### Purpose of Form

Form 8948 (K-C)—Request for Waiver of Electronic Filing Requirement can be used by taxpayers if they have a valid reason why they are not able to file a Kentucky corporation or pass-through entity income tax return electronically. This form is only applicable for Forms 720, 720U, 725, and PTE and must be submitted to the Department of Revenue for approval before filing on paper. A copy of the approved form signed by DOR must be attached to the paper-filed return.

**KRS 131.250**

### How to Submit

Completed Form 8948 (K-C) must be submitted by the taxpayer, tax preparer, or responsible party via e-mail to [KRC.WEBResponseCorporationTax@ky.gov](mailto:KRC.WEBResponseCorporationTax@ky.gov) or [DORWEBRESPONSEPASSTHROUGHENTITY@ky.gov](mailto:DORWEBRESPONSEPASSTHROUGHENTITY@ky.gov) for approval before filing on paper.

### Determination

The Department of Revenue will review your request for approval or denial and provide a response to the contact provided on the request.

A copy of the approved form signed by DOR must be attached to the paper-filed return.

If denied, the company should file electronically.