8948-K

42A740-S25 (10-16)
Department of Revenue

Preparer Explanation For Not Filing Electronically

➤ **Attach to Form 740 or 740-NP.** ➤ **See federal instructions for 8948**

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

Preparer's name	Preparer Tax Identification Number (PTIN)

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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