## 8948

(Rev. September 2012) Department of the Treasury Internal Revenue Service

## **Preparer Explanation for Not Filing Electronically**

Attach to taxpayer's Form 1040, 1040A, 1040EZ, or Form 1041. Information about Form 8948 and its inst. is available at www.irs.gov/form8948. OMB No. 1545-2200

Attachment

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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 Secure transmissions E-payment options More accurate returns · Easier filing method Receipt acknowledged Check the applicable box to indicate the reason this return is not being filed electronically. Do not check more than one box. Taxpayer chose to file this return on paper. 1 The preparer received a waiver from the requirement to electronically file the tax return. Approval Letter Date Waiver Reference Number 3 The preparer is a member of a recognized religious group that is conscientiously opposed to filing electronically. This return was rejected by IRS e-file and the reject condition could not be resolved. Number of attempts to resolve reject: or Schedule 5 The preparer's e-file software package does not support Form attached to this return. Check the box that applies and provide additional information if requested. 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. The preparer is ineligible to participate in IRS e-file. Other: Describe below the circumstances that prevented the preparer from filing this return electronically.