(Rev. September 2018)

Preparer Explanation for Not Filing Electronically

OMB No. 1545-2200

Attachment Department of the Treasury ▶ Go to www.irs.gov/Form8948 for instructions and the latest information. 173 Internal Revenue Service Sequence No. Taxpayer's identifying number Name(s) on tax return Tax year of return 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. The preparer received a waiver from the requirement to electronically file the tax return. Waiver Reference Number Approval Letter Date 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: 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. 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.