

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



**PREPARER EXPLANATION FOR  
NOT FILING ELECTRONICALLY**

➤ See federal instructions for 8948

Taxpayer's Identifying Number

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.

[illegible]