



► Attach to Form 720, 720U, 725, or PTE and check the appropriate box on the tax form.

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

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 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 their 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

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

