



## PREPARER EXPLANATION FOR NOT FILING ELECTRONICALLY

2021

			➤ Attach to Form 740, 740–Ni	➤ See federal instructions for 8948		
Name(s)	on ta	x retu	rn.	Tax year of return	Taxpayer's Identifying Number	
Preparer	's nan	ne		1	PreparerTax Identification Number (PTIN)	
Check	the	арр	licable box to indicate the reason this ret	urn is not being	filed electronically.	
1		☐ Taxpayer chose to file this return on paper.				
2		Th	The preparer received a federal waiver from the requirement to electronically file the tax return.			
	Wá	aiver Reference Number: Approval Letter Date:				
3	3 ☐ The preparer is a member of a recognized religious group that is conscientiously oppositiling.				nat is conscientiously opposed to electronic	
4		The return was rejected by IRS / Kentucky <i>e-file</i> and the reject condition could not be resolved.				
	Re	leject Code: Number of attempts to resolve reject:				
5	☐ The preparer's e-file software package does not support Form or Schedule				m or Schedule	
6	Ch	heck the box that applies and provide additional information if requested.				
	а		The preparer is ineligible to file electron without social security numbers who live		RS e-file does not accept foreign preparer's ad.	
	b		The preparer is ineligible to participate	in IRS/KY <i>e-file</i> d	ue to an IRS sanction.	
	С		Other: Describe below the circumsta electronically.	nces that preve	nted the preparer from filing the return	