

Purpose of Form—Specified tax return preparers, defined below, use Form 8948-K to explain why a particular return or payment is being filed on paper or paid by check. A specified tax return preparer is required by law to electronically file (e-file) and electronically pay individual income tax returns, reports, schedules, statements and payments. Form 8948-K is used by specified tax return preparers to identify returns and payments that meet allowable exceptions.

When to File—Attach this form to the paper tax return you prepare and furnish to the taxpayer for the taxpayer's signature.

Specified Tax Return Preparer—A specified tax return preparer means, with respect to any calendar year, any tax return preparer unless the preparer reasonably expects to file ten (10) or fewer individual income tax returns during the calendar year. Refer to 103 KAR 1:160 Section 1(10).

When a Return is considered filed by a preparer—For the e-file requirement, a return is considered filed by a preparer if the preparer or any member, employee, or agent of the preparer or the preparer's firm submits the tax return to the department on the taxpayer's behalf, either electronically or in paper format. See federal instructions.

E-File Requirement—Individual income tax returns, reports, statements, and related tax payments filed by a specified tax return preparer to report taxes imposed pursuant to KRS 141.020 are required to be submitted electronically.

Line 1—Check this box if the taxpayer has chosen to file on paper and the return is prepared by the preparer but will be submitted by mail by the taxpayer.

Line 2—Check this box if the preparer applied for and received an approved undue hardship waiver for the calendar year in which the return is being filed. Enter the waiver reference number and date of the approval letter. Do not submit the approval letter with this form.

Line 3—Check this box if the preparer is a member of a recognized religious group that is conscientiously opposed to its members using electronic technology, including the filing of income tax returns electronically, and the group has existed continuously since December 31, 1950.

Line 4—Check this box if the preparer attempted to e-file this return but was unable to do so because the return was rejected and the reject condition could not be resolved. Enter the reject code and number of attempts made to resolve the reject.

Line 5—Check this box if the preparer attempted to e-file this return but the software package used did not support one or more of the forms or schedules that are a part of this return. Enter the form and/or schedule numbers the software did not support.

Line 6a—Check this box if the preparer is a foreign person without a social security number who cannot electronically file and the preparer is not a member of a firm that is eligible to electronically file. To qualify to check this box, the preparer must have applied for a PTIN and submitted Form 8946 to the IRS.

Line 6b—Check this box if the preparer is ineligible to e-file due to an IRS sanction. To qualify, the preparer must have received a letter from the IRS enforcing the sanction and the sanction must be in effect for some or all of the calendar year in which the return is being filed. Do not attach the sanction letter to the return. The preparer may check this box until such time as the sanction period ends or the IRS accepts the preparer into the IRS e-file program. At the time the sanction period ends, the preparer may continue to check this box until the IRS makes a decision about the preparer's application.

Line 6c—Check the box if the preparer is unable to e-file because of other verifiable and documented technological difficulties experienced by the preparer that are not described elsewhere on this form. Describe the circumstances in the space provided.