

General Instructions

Section and subtitle A references are to the Internal Revenue code unless otherwise noted.

Purpose of Form

This form is to be used only by specified tax return preparers (defined below). A specified tax return preparer may be required by law to e-file certain covered returns that can be filed electronically. There are exceptions to this requirement. Form 8948 is used to explain which exception applies when a covered return is prepared and filed on paper. If you are not a specified tax return preparer, do not use this form.

Filing Requirement

Attach this form to the paper copy of the tax return you prepare and furnish to the taxpayer(s) for the taxpayer's signature(s). File Form 8948 with the applicable tax return that is filed on paper.

Specified Tax Return Preparer

A specified tax return preparer is a tax return preparer, as identified in section 7701(a)(36) and Regulations section 301.7701-15, who is a preparer of covered returns and who reasonably expects (if the preparer is a member of a firm, the firm's members in the aggregate reasonably expect) to file a specified number of covered returns during a calendar year. For calendar year 2011, the specified number of covered returns is 100 or more.

Aggregate Filing of Returns. For the e-file requirement, "aggregate" means the total number of covered returns reasonably expected to be filed by the firm as a whole. For example, if a firm has 10 preparers and each preparer in the firm reasonably expects to prepare and file 10 covered returns, the aggregate for the firm equals 100 covered returns.

Note. For calendar years after 2011, it is anticipated the above specified number of covered returns will be reduced to 11 or more.


Covered Returns

Covered returns include any return of income tax imposed by subtitle A on individuals, estates, or trusts. This includes any return of income tax in the Form 1040 series such as Form 1040, U.S. Individual Income Tax Return; Form 1040A, U.S. Individual Income Tax Return; and Form 1040EZ, U.S. Income Tax Return for Single and Joint Filers with No Dependents. It also includes Form 1041, U.S. Income Tax Return for Estates and Trusts.

Covered returns that cannot be filed electronically. Certain returns that are considered covered returns cannot be filed electronically. An example is Form 990-T, Exempt Organization Business Income Tax Return, when the exempt organization is a trust subject to tax on unrelated business taxable income under section 511(b). If a covered return cannot be filed electronically, the preparer does not need to complete and submit a Form 8948 when filing the return.

Specific Instructions

Names on Tax Return and Taxpayer's Identifying Number. Enter the taxpayer's name(s) and identifying number (SSN or EIN) that appear on the tax return with which Form 8948 will be filed. If the return is an individual tax return using the Married Filing Joint filing status, enter the first SSN listed on the tax return.

 Do not enter the identifying information of the tax return preparer.

Line 1. Check this box if the taxpayer has chosen to file on paper.

Line 2. Check this box if the preparer applied for and received an 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 filing electronically.

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 the 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 to e-file 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.



Do not check this box if the reason you could not e-file this return is that the IRS does not accept a form or schedule attached to this return.

Line 6a. Check this box if the preparer is a foreign person without a social security number who cannot enroll in e-file and the preparer is not a member of a firm that is eligible to e-file. To qualify to check this box, the preparer must have applied for a PTIN and submitted Form 8946, *PTIN Supplemental Application For Foreign Persons Without a Social Security Number*. Do not attach the PTIN application or Form 8946 to the return.

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 preparer re-enrolls and is accepted to participate in IRS e-file.

Line 6c. Check the box if the preparer is unable to e-file for a reason not described elsewhere on this form. Describe the circumstances in the space provided.

Paperwork Reduction Act Notice. We ask for the information on these forms to carry out the Internal Revenue laws of the United States. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to provide this information would vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** 57 min.
- Learning about the law or the form** 30 min.
- Preparing and sending the form** 32 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send this form to this office. Instead, see *Filing Requirement*, earlier.