

Comparison of State Electronic Filing Mandates For Individual Income Tax

State	Electronic Filing Mandate
Alabama	Admin. Rule dated March 31, 2004; If a preparer prepares 250 or more acceptable individual income tax returns using tax preparation software in calendar year 2005, then for that calendar year all acceptable individual income tax returns prepared by that preparer shall be filed using electronic technology. For 2006, the threshold is reduced to 100 or more acceptable individual income tax returns. For 2007, the threshold is reduced to 50 or more acceptable individual income tax returns.
Alaska	No personal income tax
Arizona	None
Arkansas	None
California Franchise Tax Board	Effective January 1, 2004, preparers must e-file all of their clients' California individual income tax returns if they prepared more than 100 California individual income tax returns for the previous tax year and prepare one or more current year returns using tax preparation software. Beginning January 1, 2005, state will impose a \$50 penalty on income tax preparers who fail to electronically file returns.
Colorado	None
Connecticut	A regulation was passed on April 26, 2005, that requires return preparers who prepared 200 or more 2004 Connecticut individual income tax returns to file 2005 returns electronically using the Federal/State Program (e-file). The same regulation will require return preparers who prepare 100 or more 2005 Connecticut income tax returns to file 2006 returns electronically, and return preparers who prepare 50 or more 2006 Connecticut income tax returns to file 2007 returns electronically.
Delaware	None
Florida	No personal income tax
Georgia	None
Hawaii	None
Idaho	None
Illinois	Considering
Indiana	None
Iowa	None
Kansas	Considering
Kentucky	No
Louisiana	Act 452 of the 2006 Regular Session of the Legislature amended R.S. 47:1520(A) to authorize the secretary to require individual income tax returns prepared by a tax preparer that prepares more than 100 Louisiana individual income tax returns during any calendar year are required to be filed electronically as follows. <ol style="list-style-type: none"> 1. For returns due on or after January 1, 2008, 30 percent of the authorized individual income tax returns must be file electronically. 2. For returns due on or after January 1, 2010, 60 percent of the authorized individual income tax returns must be filed electronically. 3. For returns due on or after January 1, 2012, 90 percent of the authorized individual income tax returns must be filed electronically.
Maine	No
Maryland	No

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Massachusetts	Effective February 16, 2004, software generated forms that are printed and mailed to the Department of Revenue must contain a 2-D barcode or the return will be sent back to the taxpayer unprocessed. For tax years beginning on or after January 1, 2004, income tax return preparers who completed 200 or more original Massachusetts Forms 1 and 1-NR-PY, including those e-filed, during the previous calendar year are required to use electronic means to file all personal income tax returns unless the taxpayer specifically directs on the paper form that filing be on paper. The threshold is reduced to 100 returns for tax years beginning on or after January 1, 2005. The preparer must continue using electronic means to file returns in all subsequent years unless the preparer completed no more than 25 original individual income tax returns during the previous calendar year.
Michigan	Preparers completing 200 or more personal income tax returns are required to e-file all eligible returns that are supported by their software. Preparers are also required to e-file all eligible single business tax returns that are supported by their software. Software developers are required to support e-file for all eligible forms that are included in their tax preparation software.
Minnesota	Tax Year 2000 (Processing Year 2001). Tax professionals who prepared more than 100 returns in the prior tax filing season must file every individual income tax return electronically in the current tax filing season. If preparer submits a return on paper, preparer is assessed a five dollar processing fee unless department requires the return to be filed on paper. Department permits paper fee waiver only if IRS or Minnesota policy or technical reasons require the return to be filed on paper.
Mississippi	None
Missouri	None
Montana	None
Nebraska	None
Nevada	No individual income tax
New Hampshire	None
New Jersey	Practitioners who prepared 100 or more 2005 New Jersey resident income tax returns must file their clients' 2004 returns by electronic means.
New Mexico	None
New York	Return preparers who were subject to the mandate in a previous year or who file more than 100 original returns in the previous calendar year, and who use tax preparation software are required to e-file their clients' returns. For tax year 2006, the mandate will only apply to personal income tax returns. There is an opt-out provision for taxpayers. The Law includes a \$50 per return penalty for practitioners that fail to file electronically, unless their client opted out or they can establish reasonable cause.
North Carolina	None
North Dakota	None
Ohio	Considering for TY 2006
Oklahoma	Any tax return preparer, who prepared more than 50 Oklahoma income tax returns for the prior year, must file all Oklahoma income tax returns prepared for the current tax year electronically. This does not apply to a return upon which the taxpayer has indicated that the taxpayer did not want the return filed by electronic means.
Oregon	None
Pennsylvania	None

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Rhode Island	Any software developer or provider marketing tax return preparation software must use 2-D bar coding technology in the printed version of the completed tax form or support electronic filing.
South Carolina	Beginning in TY2007, South Carolina will mandate all preparers filing 100 or more returns to submit them electronically.
South Dakota	No personal income tax
Tennessee	None
Texas	No personal income tax
Utah	Tax preparers that file 101 or more income tax returns in a calendar year beginning on or after Jan. 1, 2005, will be required to file all such returns using scan technology or by electronic means.
Vermont	None
Virginia	Preparers who prepared 200 or more individual income tax returns for the 2003 tax year must for all subsequent tax years transmit returns electronically or file paper returns with 2D barcodes. Preparers who prepare 100 or more individual income tax returns for the 2004 tax year or any subsequent tax year will be subject to the electronic filing or 2D barcode requirement for all subsequent tax years.
Washington	No personal income tax
West Virginia	Beginning January 1, 2007, practitioners who filed 100 or more personal income tax returns for any taxable year that began after the January 1, 2005, or any calendar year thereafter, the practitioner prepares one or more personal income tax returns using tax preparation software for a previous taxable year, then for each current taxable year all unamended personal income tax returns prepared by that preparer must be filed electronically.
Wisconsin	Beginning January 2003, practitioners who filed 200 or more 2001 Wisconsin income tax returns in 2002 are required to e-file returns. Beginning January 2004, practitioners who filed 100 or more 2002 Wisconsin income tax returns in 2003 are required to e-file returns. The threshold will remain at 100.
Wyoming	No personal income tax