

## Template for Q&A Regarding State Mandate Announcements

- Effective date of the mandate?
- Who is covered by the mandate? Is it controlled by the number of returns filed by a particular EIN/SSN? If so, what is that number? Will the required participants receive a letter from the state that they must participate in the mandate?
- Are only locations within the state covered by the mandate? Or does it apply to out of state locations based on EIN/SSN?
- What is the process for getting registered with the state for e-file? We would prefer to see all states accept the federal 8633 registration.
- What forms are included in the mandate? Would be helpful to include in your announcement all forms that are accepted for e-file, even though these might be covered in your specifications. Specific areas of concern are Non-Resident and Part-Year Resident forms.
- Is there an opt-out provision for taxpayers that choose not to e-file and how does a taxpayer choose the opt-out (checkbox on the form or a separate form)?
- Is there a waiver for tax professionals who may have a “hardship” in complying with the mandate? If so, how do they execute the waiver?
- Will there be conference calls or industry/professional groups that will be targeted by the DOR to be given information applicable to the mandate? How will the practitioner community understand the mandate?
- Will there be any preparer penalties per return if not e-filed, but allowed?
- Is this an e-file mandate specifically or, if the software produces 2-D barcodes, that exempts them from the e-file mandate?