

STATUS OF STATE ELECTRONIC FUNDS TRANSFER (EFT) PROGRAMS

Source: Federation of Tax Administrators

STATE	USE TXP FORMAT	EFT TAXES	TAXPAYERS AFFECTED	PAYMENT OPTIONS	FILING SCHEDULE	EFF. DATE	STATE CONTACT
Alabama	Yes	Corporate, Income Tax Withholding, Sales & Use, Utility Privilege License, Financial Inst. Excise, Motor Fuel, Aviation, IFTA, IRP, Severance, Oil & Gas, Tobacco, Hazardous Waste, Pari Mutuel, Storage Tank, Horse Wagering, Freightline, Hydroelectric Kilowat, Registration of Securities, Telephone Gross Rec., TVA Electric. Business Privilege will begin January 2003.	Business tax liability of \$25,000 or more per tax return, fee, report, or other document.	ACH Debit; ACH Credit with justification; Fedwire with approval	Varies by tax	Jan. '92	EFT Unit (800) 322-4106
Alaska							
Division of Insurance	Yes	Insurance Premium, Ocean Marine Tax, Hosp & Med Corp, Retailiatory, Title, Surplus Line	All Taxpayers	ACH Credit (ACH Debit will be available 1/97)	Annual / Quarterly	Jan. '96	Vernon Voss 907-465-2360
All Other Taxes	N/A	All Other Taxes	All tax payments of \$100,000 or more due with a return required to be filed	Fedwire	Varies by tax	1982	Vernon Voss 907-465-2360
Arizona	Yes	Withholding, Corporate Income Transaction Priviledge	Taxpayers with liability of \$20,000 per quarter avg. (withholding), or \$20,000 per year (corporate income) based upon previous year. \$1M or more	ACH Credit & Debit; Fedwire with approval	Varies by tax	Jan. '93 1998	EFT information line: 800-572-7037
Arkansas	Yes	Withholding, Sales/Use, Privilege, Alcoholic Beverage Excise Tobacco, Severance, Spirits Corporate Estimated Soft Drink Tax Motor Fuel	Jan. '95: \$20,000 plus per mo Jan. '95: \$20,000 plus per mo Jan. '95: \$20,000 plus per quarter Jan. '96: \$20,000 plus per month Feb. '97 - All taxpayers	ACH Credit & Debit	Quarterly for corp. estimated, monthly for others	Jan. '94	Tom Atchley 501-682-7200

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California Board of Equalization	Yes	Sales & Use	Sales & Use-avg. liability of \$20,000 or more per month	ACH Credit & Debit; Fedwire with approval	Varies by tax For Sales & Use Tax EFT eliminates need to file "prepaid form"	Jan. '93	Vic Anderson 916-324-2894
	Yes	Special Tax	Special Tax-avg. liability of \$20,000 or more per month	ACH Credit & Debit; Fedwire with approval	Varies by tax	Jan. '01	916-324-2178
Calif. (Cont.) Franchise Tax Board	Yes	Bank & Corporate Tax	Participation is mandatory if any estimate or extension payment is greater than \$20,000 or total tax liability is greater than \$80,000. Once mandatory criteria are met, all payments must be by EFT. Voluntary participation is allowed.	ACH Credit & Debit; Fedwire with approval	Varies by tax	Jan. '93	Chris Reali 916-845-4445
		Tax Withheld at Source, Non-admitted Insurance	Participation is voluntary				
Employment Develop. Dept.	Yes	Personal Income Tax (PIT), State Disability Insurance (SDI), Un-employment Insurance (UI), and Employment Training Tax (ETT), self-assessed penalty & interest.	Mandatory for employers whose PIT & SDI tax deposits average \$20,000 and more during prior state fiscal year; voluntary for any employer or agent.	ACH Credit & Debit; Fedwire with approval	Varies by tax	Jan. '93	Beverly Plunket 916-654-5596
Dept. of Insurance		Insurance Premium, Retaliatory, Ocean Marine, Surplus Line Brokers	Liability of \$20,000 plus per year	ACH Credit & Debit; Fedwire with approval	Varies by tax	Jan. '94	Janet Bovolick 916-324-3255
Colorado	Yes	Withholding Tax	Mandatory for taxpayers with more than \$50,000 annual liability	ACH Credit & Debit	Weekly	Jan. '94	Deb McDonald 303-866-2388
	Yes	Sales Tax	Mandatory for taxpayers with more than \$75,000 annual liability	ACH Credit & Debit	Monthly	Jan. '02	Deb McDonald 303-866-2388
	Yes	Program is optional for all other taxpayers and taxes	Any taxpayer desiring to use EFT may do so.	ACH Credit & Debit	Varies by tax	Mar. '90	Deb McDonald 303-866-2388

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Connecticut	Yes	Sales & Use, Room Occupancy, Admission & Dues, Alcoholic Beverage, Motor Fuels, Petroleum Gross Earnings, Corporation and Insurance Estimates, Public Svc. Utilities, Withholding	Mandated for taxpayers with an annual liability for the previous year of over \$100,000. Voluntary filers encouraged.	ACH Credit & Debit; Fedwire with approval Internet filing for returns with ACH Debits for Sales & Use, Room Occupancy, Withholding and Individual	Varies by tax	Jan. '93	Jean Hare 860-297-4973 EFT Unit Email ct.eft@po.state.ct.us
Delaware Dept. of State	Yes	Franchise Tax (Optional)	Taxpayers filing quarterly have EFT option	ACH Credit	Quarterly	Jan. '89	George Coyle 302-739-4111
Dept. of Transp.	Yes	Motor Fuel/Special Fuel (Mandatory)	Taxpayers with more than \$20,000 monthly liability	ACH Credit; Fedwire with appr., Direct Deposit when approp.	Monthly, by the 25th (Inclusive)	Oct. '91	Dale Shurman 302-739-5218
Delaware (Cont.) Dept. of Treasury	Modified 1/23/98	Withholding	8th monthly filers (\$5,000 or more per month) Becomes mandatory one year after reaching federal EFT threshold	ACH Credit & Debit; Fedwire with approval	8th monthly	July '92	Sharon Poole 302-577-3357 Selena Gardner 302-577-3384
Dist. of Columbia (Voluntary)	Yes	Withholding, Sales & Use, Franchise, Personal Property	Voluntary for all taxpayers	ACH Debit & Credit	Monthly	Feb. '01	Lucy Murray 202-442-6391
Florida	Yes	Sales & Use, Corporate Income, Corporate Est., Motor Fuel, Gross Receipts, Insurance Prem., Severance, Gas & Sulphur Prod., Oil & Gas Prod., Corporate Intangible, Documentary Stamp, Alcohol, Tobacco, Parimutuel, Motor Vehicle License & Title, Saltwater License & Stamp, Unempl. Comp., Child Support Coll.	Taxpayers with prior state fiscal year liability of \$50,000 or more; Unemployment tax for employers with prior year liability of \$20,000 or more.	ACH Debit; ACH Credit with written justification; Fedwire for emergencies with prior approval.	Monthly: Sales & Use, Motor Fuel, Gross Receipts, Gas & Sulphur Est., Oil & Gas Prod., Documentary Stamp, Alcohol, Tobacco; Quarterly: Corp. Inc., Corp. Est., Insur. Prem., Severance Gas & Sulphur Prod., Unempl. Comp.; Daily: Motor Vehicle License & Title, Saltwater Lic. & Stamp, Child Support Coll.; Twice Weekly: Parimutual; Yearly: Corp. Intangible	Feb. '90	Babs Johnson 850-921-5583 850-921-6033 Fax EFT Phone Bank 850-487-7972 850-922-5088 Fax Susan Wilson 850-488-5163

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Georgia	Yes	Sales & Use Withholding, Motor Fuel Distributor, Corporate Est., Individual Est.	Sales & Use: Payments of \$20,000 or more per payment Withholding & Corporate Est.: Payments of \$10,000 or more per pmt. Motor Fuel Distributor: Payments of \$100,000 or more per payment Individual Est.: Not yet implemented Ultimate threshold of \$10,000 or more per payment	ACH Debit; ACH Credit with justification	Varies by tax	Jan. '93	Jonathan Ussery 800-659-1855
Hawaii	Yes	General Excise and/or Use, Withholding, Transient Accommodations, Rental Motor Vehicle and Tour Vehicle Surcharge	\$100,000 prior year liability; allow voluntary participation with prior approval.	ACH Credit & Debit; Fedwire with approval	Varies by tax	Mar. '96	Norman Yoshikami 808-587-1778
Idaho	Yes	Any tax where the taxpayer makes a payment of \$100,000 or more in one payment	Payments of \$100,000 or more	ACH Credit & Debit; Fedwire with approval	Varies by tax	July '88	Mark Poppler 208-334-7515
Illinois	Yes	Employer's Withholding, Sales tax (including Return, Accelerated, and Prepaid pmts.), Est. & Ext. pmts for both Business and Individual Income Tax, Individual Income Tax Return pmts., Invested Capital tax (both Estimated and Return pmts.), Public Utility tax (Returns & Accelerated pmts.), Cigarette tax stamp purchases, Liquor tax, Other Tobacco Prod., Hotel Motel tax, Soft Drink tax, Automobile Rental tax, Metropolitan Pier & Exposition Authority tax, and County Motor Fuel tax.	Voluntary program began in 1991. Mandated pmts for some tax types began in 1993 for taxpayers with over \$150,000 in monthly liability. This threshold changed to \$100,000 in 1994, \$50,000 in 1995, and \$16,667 in 2000. By 2003 all tax types except Motor Fuel will be covered by mandated payments at \$16,667 level or lower.	ACH Credit; ACH Debit (Internet & IVR); credit cards; and Fedwire are allowed with prior Dept. approval. Not all options are available for all tax types.	Varies by tax	1991 (voluntary); 1993 (mandatory)	Mimie Dunkirk 217-557-2075 Gary Miller 217-524-4760
Indiana	Yes	Sales & Use, Withholding, Corp. Estimated, Special Fuel, Financial Inst.	Corp./Financial Inst.: Mandatory if any of the income taxes exceeds \$40,000 for the year. Other taxes: Mandatory if average monthly exceeds \$10,000	ACH Credit & Debit; Fedwire with approval, guaranteed funds by overnight courier	Monthly for sales & use, withholding, special fuel; quarterly for corporate est. & Financial Inst.	Nov. '87	Elaine Honan 317-232-5500

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Iowa	Yes	Sales & Use, Withholding, Corp. Estimated, Motor Vehicle Use 7/94 Vehicle Title Surchg. 7/94 Dept. of Trans. Funds 1/96 Motor Vehicle Fuel	Taxpayers required to file bi-weekly for sales & withholding. Sales tax direct pay permit holders. Corp. estimate pmts. if prior year liability exceeds \$80,000. All County Treas- urers. MV Fuel Suppliers, restrictive suppliers, Importers & Blenders. Other sales, use, withholding and corporate taxpayers may volunteer to participate in program.	ACH Credit & Debit; Fedwire with approval	Varies by tax	Apr. '90 (by reg- ulation)	Janet Boggs Rita Hines 800-338-4692 515-242-6462 515-281-6107
IRS	Modified	EFTPS covers Federal Dep 8109 Coupon Taxes		ACH Credit & Debit; Fedwire		Jan. '96	
Kansas	Yes	Withholding, Minerals, Motor Fuels	Mandatory for taxpayers with annual liability of \$100,000 or more. All others may volunteer. Motor fuel by volunteer only.	ACH Credit & Debit; Fedwire with approval	Withholding varies according to annual liability. Monthly for minerals and motor fuels.	June '92	Gary Centlivre 800-525-3901
Kentucky	Yes	Sales & Use, Withholding, Gasoline, Special Fuels, Petroleum Storage Fees, Bank Franchise	Sales/Withholding-Taxpayers with average monthly liability of \$25,000 or more based on last completed calendar year. All others may volunteer. Gasoline, Special Fuels, Petroleum Storage and Bank Franchise - Voluntary for all taxpayers.	ACH Credit & Debit, Fedwire for emergency only.	Varies by tax	Jan. '95	Operational Issues: Mike Russell 502-564-9329 Technical Issues: Marcus Deaton 502-564-6033
Louisiana	Yes	9/1/93 - Gas, Severance 12/31/93 - Corp/Rranchise 3/1/94 - Sales/Withholding 1/1/95 - All business taxes	Monthly semi-monthly or quarterly liability averaging \$20,000 or more.	ACH Credit & Debit; Fedwire with approval; immed. invest. funds	Varies by tax	Sept. '93	Naomi Foret 504-925-7951 Linda Denney 504-925-7497
Maine	Yes	Sales and Use, Withholding, Unemployment Contrib., Corp. Income, Cigarette, Tobacco Products, Gasoline, Special Fuel Supplier, Fiduciary, Insurance Prem., Surplus Lines, Fire Investi- gation & Prevention, Indiv. Income (ACH debit only)	Mandatory for taxpayers with annual liability for withholding of \$200,000 or more or annual liability for unemployment contrib., sales and use, corporate income or motor fuel taxes of \$400,000 or more. All others may voluntarily participate.	ACH Credit & Debit; Fedwire with approval	Varies by tax	Dec. '94	EFT Unit 207-287-8276 Judy Whitten 207-287-2973

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Maryland	Yes	Sales and Use, Withholding, Corporate Income, Motor Fuel	Required for taxpayers filing a return with a liability of \$20,000 or more and for any 3rd party making a payment on behalf of other taxpayers (i.e., payroll companies) where the aggregate payment is \$20,000 or more. Voluntary for all other taxpayers.	ACH Credit & Debit; Fedwire with approval	Varies by tax	July '93	EFT Unit 410-260-7601
Massachusetts	Modified	Withholding, Sales, Corp. Excise Gasoline	Voluntary - Qtrly. filers with \$25,000+ annual liability; 1/1/95 - Mandatory for W/H pmts. of \$500,000+ Voluntary - Monthly filers with \$25,000+ annual liability. Note: All voluntary filers must be approved before sending EFT pmts.	ACH Credit; Paper coupon & check	Weekly	July '93	John Gendreau 617-626-2585
Michigan	Yes	Accelerated Withholding, Accelerated Sales & Use and Voluntary Monthly Sales, Use, Withholding and Single Business Taxes. Real Estate Transfer tax and School Education taxes paid by the counties. City Income Tax	\$480,000 prior year liability for accelerated withholding, \$720,000 prior year liability for accelerated sales & use taxes. Voluntary monthly only for sales, use and withholding. Taxpayer may pay their single business taxes on their current schedule. Selected cities only; withholding payment must be by EFT	ACH Credit & Debit	Varies by tax	July '91 New Legis.	Jan Rial 517-373-8547
Minnesota	Yes	Sales, Withholding, Corporate, Partnership, Petroleum, Special taxes, Minnesota Care, Fiduciary, and Individual.	Mandatory for taxpayers who have met one of the dollar thresholds dictated by tax type in a one year period beginning on July 1. If taxpayer is mandated for any tax type, all tax types are required to pay electronically. Sales and special taxes threshold is \$120,000; withholding threshold is \$50,000; corp. estimate threshold is \$20,000; petroleum threshold is \$0. All 3rd party bulk filers are required to pay and file withholding taxes electron.	ACH Credit & Debit, Fedwire	Varies by tax	Jan. '92	Nancy Rose 651-296-7865
Mississippi	Yes	Gaming, Insur. Prem., Beer Excise, Tobacco Wholesale, Timber, Oil & Gas Sever.	For taxpayers with a tax liability of \$20,000 or more	ACH Debit; ACH Credit with approval	Varies by tax	Jul. '94	Elizabeth Ramsey 601-359-1710

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Missouri (Voluntary)	Yes	Withholding, Corporate Estimated	Voluntary	ACH Credit; Fedwire with approval	Withholding: Quarter-Monthly, Monthly, Quarterly, and Annual Corp. Estimated: Quarterly	May '96	Jerry Wingate 573-522-4300	
Montana	Yes	Any tax where a single tax payment is \$500,000 or more; Withholding/Old Fund Liability taxes	Taxpayers having payments of \$500,000 or more; voluntary for Withholding/Old Fund Liability taxes	ACH Credit & Debit, Fedwire	Based on liability thresholds for With- holding/Old Fund Liab. taxes; depends on tax for others	Oct. '85 for Fedwire Oct. '94 for ACH Credit & Debit	Joe Filson 406-444-4018	
Nebraska	Yes	Income Tax Withholding, Motor Fuel Excise, Sales & Use	Mandatory for those taxpayers with over \$100,000 in liability per tax category.	ACH Credit & Debit	Quarter-monthly, or balance due for withholding, monthly for sales & motor fuel	Jan. '92	Larry Chapman or Brian Catlin 800-433-8631	
Nevada		Legislative language allows EFT ; however each state agency must elect to implement a program. The Dept. of Taxation has indicated a program may be considered for the future with the earliest possible implementation during 1999.						Bonnie Vivant 702-687-6480
New Hampshire	Yes	Business profits (BPT); Business enterprise (BET); Meals & room (M&R)	BPT & BET: Total liability of \$100,000 or more for the most recently filed tax year. Voluntary for others. M&R: Mandatory for all.	ACH Credit for BPT & BET; ACH Debit for M&R	Varies by tax	Jan. '98	Donna Hubbard 603-271-2186	
New Jersey	Yes	All taxes other than individual gross income, transfer inheritance, and estate taxes	If any annual tax liability in prior reporting year is \$20,000 or more, then all taxes subject to EFT payment responsibility.	ACH Credit & Debit; Fedwire with approval	Varies by tax	Mar. '93	Barbara Hansen 609-777-4217 609-292-1777 Fax	
New Mexico	Yes	CRS-1 (sales, use & withholding) and oil & gas taxes	Average monthly combined liability for CRS-1 or oil & gas taxes of \$25,000 based on previous year or any individual payment of \$25,000 or more	ACH Credit, Fedwire; check if received at least two days prior to the due date. Generating ACH Debits from EDI (813)	Monthly	Jan. '89	June Cardenas (CRS) 505-827-0837 Maureen Pasquier (O&G) 505-827-0806	

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New York (State, NY City, City of Yonkers)	Modified	Income tax withholding	Taxpayers withholding \$400,000 or more annually.	ACH Credit & Debit, Fedwire, certified check	For each payroll	Jan. '90	Louise Seeley 518-457-8223 1-800-EFT-0054
	Modified	Sales and Compensating Use Tax	Taxpayers with annual liability exceeding \$1 Million	Same	Monthly	Dec. '92	Same
	Modified	Prepaid Sales Tax on Motor Fuel and Diesel Motor Fuel and combined motor fuel and petroleum business tax	Taxpayers with annual liability exceeding \$5 Million	Same	Monthly	Dec. '92	Same
North Carolina	Yes	Withholding, Corporate Declarations, Utility and Liquor Sales and Use, Utility Franchise, Alcoholic Bev., Sales & Use, Motor Fuels, Tobacco Products, Insurance	Taxpayers remitting \$240,000 during a twelve consecutive month selection period; All semimonthly filers; Corporations required under the Code to pay federal-estimated corporate income tax by EFT must pay State-estimated corp. income tax by EFT. EFT requirement is determined on a tax by tax basis. Voluntary participation is allowed for most tax schedules.	ACH Credit & Debit; Fedwire with approval New Internet Option (see notes)	Varies per tax type	Jan. '94	Elizabeth L. Williams 919-733-7307
North Dakota (Voluntary)	Yes	Withholding, Sales, Corporate Income	Voluntary - no threshold	ACH Credit & Debit	Varies per tax	Various	Jill Weigel 701-328-3277
Ohio Treasurer of State	Yes	Voluntary for taxes not mandated (see Dept. of Taxation below)	Voluntary - no threshold	ACH Credit & Debit, Fedwire	Varies per tax	Sept. '90	EFT Unit 614-466-8063
Dept. of Taxation	Yes	Corporation Franchise, Sales & Use, Withholding, Motor Fuel, Public Utility Excise	Corp. Franchise-\$50,000 for second preceding tax year. Sales & Use-\$600,000 for second preceding calendar year. Employer Withholding-\$180,000 during 12 mo. period ending June 30 of preceding calendar year. Motor Fuel-\$600,000 for second preceding calendar year. Public Utility-\$40,000 for second preceding tax year.	ACH Credit & Debit; Fedwire with approval	Varies per tax	Jan. '94	EFT Unit 614-466-8063
Oklahoma (Voluntary)	Yes	Sales & Use taxes, Tourism, Waste Tire Recycling Fee, Income Tax Withholding, Gross Production taxes, Motor Fuel Diesel & Gasoline, Special Fuel Motor Vehicle Prorate and IFTA taxes, Corporate Income, Corporate Est.	Any liable taxpayer may use.	ACH Credit & Debit; Fedwire with approval	Varies per tax	Jan. '87	EFT Programs 405-522-0214

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Oregon	Yes	Combined Payroll includes: Unemployment insurance, withholding, workers' benefit fund assessment, Tri-County Metropolitan Transportation District excise, Lane County Mass Transit District excise	Mandatory for businesses that are federally mandated to pay taxes using EFTPS. May participate on a voluntary basis.	ACH Credit & Debit	Varies per tax	July '98	EFT Help Line 503-947-2017 Warren Naillon 503-947-2018 Fax: 503-947-2016
Pennsylvania	Modified	Sales & Use, Withholding, Corp. Net Income, Motor Fuel, Malt Beverage, Cigarette, Pari-mutuel	Taxpayers with a payment of \$20,000 or more	ACH Credit & Debit; Fedwire with approval, certified/ cashiers check	Varies per tax	Jul. '92	Taxpayer EFT Assistance: 800-892-9816 EFT Program Technical Contact: David Demmy 717-787-0833
Rhode Island	Yes	Withholding, Sales & Use, Consumer Use, Corporation, Motor Fuel (Gasoline), Cigarette Stamp, Insurance, Uniform Oil Response & Prevention Fee, Bank Deposit & Bank Excise, Tangible Personal Property, Public Svc. Gross Earnings, Hotel, Litter, Real Estate Conveyance, Health Care (Nursing Homes & Group Homes), Jai Lai, Greyhound Racing, Withholding on Gaming, Alcoholic Bev. Import Service Fee, Personal Income, Warwick Parking	Tax liability of \$10,000 or more per return, report or other document and if taxpayer is required to pay employment taxes to the IRS. Any payroll company, service company, person or other entity remitting taxes on behalf of others who have one company that meets the threshold must file for all their clients. May apply to participate on a voluntary basis.	ACH Credit; ACH Debit Charge Card; Internet	Varies per tax	Feb. '94	EFT Unit 401-222-6291 or 401-222-6282
South Carolina	Yes	Withholding, Corporation, Deed Recording Fees, other Misc Taxes	Tax liability of \$15,000 or more per tax filing period; volunteers are welcome.	ACH Credit & Debit; Fedwire with approval	Varies per tax	Jan. '91	Lauranne Mays 803-898-5760
	No	Sales Tax-EFT/EDI	Using CCD with specific information in 6 record; same threshold as above	Same	Varies	Mar. '00	Same
	Various	Electronic Funds Withdrawal (EFW) IIT-Declarations, Return Pmts. and Ext., Pmt. Plans Business-Coupon pmts. including Corporate, Withholding & Receivables	Voluntary	ACH Debit	Varies	Jan. '02	Same
		Treasury Offset Pgm (TOP)	Partner with IRS	ACH Debit		Feb. '02	Same

October 2002

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South Dakota (Voluntary)	Yes	Sales, Use & Excise; IFTA	Any taxpayer with tax liability	ACH Credit & Debit; Fedwire with approval	Depends on tax. Sales/use due date is 20th; if taxpayer uses EFT, payment due at month's end	July '90	Joe Blaseg 605-773-3311
Tennessee	Yes	Sales & Use, Excise, Tire, Franchise, Motor Fuel, Gas, Gross Receipts, Alcoholic Bev., Beer, Liquor	Taxpayers with average liability of \$10,000 or more per month based on previous year history	ACH Credit & Debit; Fedwire as backup (no prior approval)	Varies by tax and/ or Return	Jan. '90	Alveanie Wilson 615-741-5876
Texas	Yes	All taxes and fees	Mandatory for taxpayers which paid 500,000 or more during the previous year	ACH Credit & Debit; Fedwire if over \$1M and as backup	Varies by tax	Jan. '90	Tom Smelker-Treasury EFT Hotline 800-766-7777
Utah	Yes	Withholding and Corporate Income (Voluntary)	Voluntary - \$100,000 threshold	ACH Credit & Debit; Fedwire with approval	Quarterly for small companies, monthly for others	Aug. '90	Jim McNair 801-297-7618
		Sales tax (Mandatory)	Mandatory for taxpayers remitting \$96,000 or more during the previous year	ACH Credit & Debit; Fedwire with approval	Monthly for sales tax	July '92	John Collen 801-297-3817
Vermont	Yes	Withholding	Taxpayers with payments totaling more than \$36,000 annually	ACH Credit	Bi-weekly, monthly or quarterly	Apr. '96	Robert Burnett 802-828-2300
Virginia	Yes	Withholding, Sales, Corp. Income, Individual Income	Mandatory for Sales, Withholding and Corporate filers with average monthly liabilities over \$20,000. Voluntary for average monthly Sales, Withholding and Corporate liabilities under \$20,000. Also voluntary for all Individual Income tax filers.	ACH Credit & Debit; Fedwire with approval	Varies by tax	Jul. '96	EFT Unit 804-367-8038
Washington State	Yes	All taxes on Combined Excise Tax Return (sales, use, business & occupation, etc.)	Mandatory for taxpayers with annual liability of \$240,000 or more. Other filers may participate on a voluntary basis.	ACH Credit & Debit; Fedwire with approval	Monthly, Quarterly and Annually	Jan. '91	EFT Representative 360-902-7170

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West Virginia (Voluntary)	Yes	All taxes.	Voluntary for all taxes (working towards mandating for payments greater than \$50,000. If legislative rule passes this mandate would be effective January 1, 2004.	ACH Credit; Fedwire with approval. ACH Debit under const. Expected Jan. 1, 2003	Varies by tax	July '02	Dana Miller 304-558-8710
Wisconsin	Yes	Withholding Motor Vehicle Fuel and Petroleum Inspection Fees (reports filed EDI) Alternate Fuel Aviation Fuel Estimated--Corporation, Estate, Individual, Trust & Partnership Surcharge	Voluntary Mandatory Voluntary Voluntary Voluntary	ACH Credit & Debit; Fedwire with approval	Varies by tax	Oct. '93 May '94 Feb. '96 Apr. '95 Apr. '95 March '95	Margaret Straus 608-264-9918
Wyoming		Accept EFT under limited circumstances at request of taxpayer. Treasurer's office handles the electronic payments.					Earl Atwood 307-777-5205

NOTES:

North Carolina - The Department began offering taxpayers the capability of filing and remitting returns and payments via the Department's web site beginning June 2002. Taxpayers are able to create a current year individual income tax payment voucher over the web and submit a bank draft request by providing the bank account information via the web. Beginning in the fall of 2002, taxpayers will be able to make tax payments over the web using a Visa or Master Card Credit or Debit card. Beginning in late 2002, taxpayers should be able to file a sales and use tax return and transmit their payment via the web. Other tax types are scheduled to be added to this program in the near future.

Federal Programs - Payments to State Governments

Interested states should contact FMS or DFAS for more information

Financial Management Service (FMS)	Vendor and Miscellaneous Payments including: Federal Employee Withholding	ACH Credit using the TXP format	Last Qtr. '92	FMS Payment Svcs. Branch 202-874-6820
	Child Support Withholding	ACH Credit using Child Support Application Banking Conven.	1996	Same as above
Defense Finance and Accounting Service (DFAS)	Military Withholding	ACH Credit using the TXP format	Winter '95	Kathy Mikus 317-543-7455