

State Income Tax	Filing Programs	Transmission Sites: TCC for CSC & MSC AUSC for ANSC, AUSC & OSC	Programs							Signature Process			2000 State			TYPES OF RETURNS		
STATE PROGRAMS	E-FILE F/S=FEDST I-Internet Filing Ind - Independent O=Online T=Telefile	Application EF Center see legend	Refund	Zero	Bal-due	E-Pay ACH Debit Credit Card	Direct Deposit	Last Filing Date 2002	Signature Process 8453 (legend below)	e-file Avg. State \$ Refund	Avg. Refund Time-Paper	Avg. Refund Time - EF Paper Check	2000 State Acknowl. Providers	ACCEPTED				
State													nonres	part	res	credit		
Alabama	No tax	1-MSC	Yes	Yes	Yes	Credit	No	10/15/02	ERO-3YRS	\$250	4-12 wks.	5-7 days	Stack	no	no	yes		
Alaska	No tax																	
Arizona	F/S97, O00	2-OSC	Yes	Yes	Yes		Yes	10/15/02	MAIL	\$500	11-30 days	7-14 days	GAC-Taxpro	yes	yes	yes		
Arkansas	F/S94, T97, O99	1-MSC	Yes	Yes	Yes	Credit	Yes	10/15/02	ERO-3YRS	\$240	5 wks.	5-10 days	Stack	yes	yes	yes		
California	IND94, T96, O97	3	Yes	Yes	Yes	Debit/Credit	Yes	10/15/02	ERO-4YRS	\$734	1-6 wks.	5-7 days	CA-BBS	yes	yes	yes		
Colorado	F/S93, O98, I99	1-OSC	Yes	Yes	Yes		No	10/15/02	ERO-4YRS	\$355	2-3 wks.	7 days	CO-BBS	yes	yes	yes		
Connecticut	F/S93, O97, T98	1-ANSC	Yes	Yes	Yes	Credit	Yes	10/15/02	ERO-3YRS	\$300	2-3 wks.	4 days	Stack	no	no	yes		
Delaware	F/S93, O97, I98, T99	1-ANSC	Yes	Yes	Yes		Yes	10/15/02	ERO-3YRS	\$339	15 days	5-7 days	GAC-Taxpro	yes	yes	yes		
DC	F/S96, O99, T00	1-ANSC	Yes	Yes	Yes	Credit	Yes	10/15/02	ERO-3YRS	\$408	2-3 wks.	1-2 weeks	Stack	no	no	yes		
Florida	No tax																	
Georgia	F/S94, O99, T01	1-MSC	Yes	Yes	Yes		Yes	10/15/02	ERO-4YRS	\$300	6-12 wks.	2-3 wks.	Stack	yes	yes	yes		
Hawaii	F/S01	1-OSC	Yes	Yes	Yes	Debit/Credit	No	10/15/02	E-FILE IS SIG		4-5 wks.		Stack	no	no	no		
Idaho	F/S93, O97, T99	2-OSC	Yes	Yes	Yes		Yes	10/15/02	ERO-3YRS	\$307	6 wks.	7-10 days	Stack	yes	yes	no		
Illinois	IND90, T93, F/S95, I99, O00	3-AUSC	Yes	Yes	Yes	Credit	Yes	08/15/02	ERO-3YRS	\$131	4-6 wks.	14 days	IL-COM PROC	yes	yes	no		
Indiana	F/S92, I97, O99, T99	1-CSC	Yes	Yes	Yes	Debit/Credit	Yes	10/15/02	ERO-3YRS	\$137	4-8 wks.	10 days	Stack	no	no	yes		
Iowa	F/S93, O97	1-AUSC	Yes	Yes	Yes		Yes	10/15/02	ERO-3YRS	\$292	6-12 wks.	7-13 days	Stack	yes	yes	yes		
Kansas	F/S91, T96, O97, I99	1-AUSC	Yes	Yes	Yes	Credit	Yes	10/15/02	E-FILE IS SIG	\$245	6-8 wks.	6 days	Stack	yes	yes	yes		
Kentucky	F/S92, T99, O00	1-CSC	Yes	Yes	Yes		Yes	10/15/02	MAIL	\$235	10-12 wks.	10-12 days	GAC-Taxpro	no	no	no		
Louisiana	F/S92, T96, O98	2-MSC	Yes	Yes	Yes		Yes	10/15/02	ERO-3YRS	\$133	2-3 wks.	5 days	Stack	no	no	no		
Maine	T96, Ind00, O00, I00	1	Yes	Yes	Yes	Debit	Yes	10/15/02	MAIL	\$250	4-6 wks.	10-14 days	ME-Server	yes	yes	no		
Maryland	IND90, F/S95, O99, I00, T01	1-ANSC	Yes	Yes	Yes	Debit/Credit	Yes	10/31/02	ERO-3YRS	\$671	7-14 days	1-3 days	GEIS	yes	yes	no		
Massachusetts	IND92, T95, O96, I99	3	Yes	Yes	Yes	Debit	Yes	10/15/02	MAIL BY 4/30	\$280	14-18 days	3 days	MA-Server	yes	yes	no		
Michigan	F/S92, O97, T99	3-CSC	Yes	Yes	Yes		Yes	10/15/02	ERO-3YRS	\$368	4-6 wks.	7 days	Stack	yes	yes	yes		
Minnesota	IND89, T98, O98	1	Yes	Yes	Yes	Debit/Credit	Yes	10/15/02	ERO-1	\$649	4-12 wks.	10 days	MN-BBB	yes	yes	yes		
Mississippi	F/S92, T95, O98	1-MSC	Yes	Yes	Yes		No	10/15/02	ERO-3YRS	\$240	6-8 wks.	7-10 days	Stack	yes	yes	yes		
Missouri	F/S93, T97, O97	1-AUSC	Yes	Yes	Yes	Credit	Yes	10/15/02	ERO-3YRS	\$262	4-6 wks.	3-5 days	Stack	yes	yes	yes		
Montana	F/S94, T97, O97	1-OSC	Yes	Yes	Yes		Yes	10/15/02	E-FILE IS SIG	\$324	6 wks.	7 days	GAC-Taxpro	no	yes	yes		
Nebraska	F/S93, T98, O99	3-OSC	Yes	Yes	Yes	Debit	Yes	08/15/02	ERO-3YRS	\$270	6-8 wks.	7-10 days	NE-BBS	yes	yes	yes		
Nevada	No tax																	
New Hampshire	No tax																	
New Jersey	F/S94, T96, O99	1-ANSC	Yes	Yes	Yes	Credit	Yes	10/15/02	MAIL	\$190	8 wks.	10 days	GAC-Taxpro	no	no	no		
New Mexico	F/S92, I98, O98	1-AUSC	Yes	Yes	Yes		Yes	10/15/02	ERO-3YRS	\$240	12-25 days	3-14 days	GAC-Taxpro	no	no	no		
New York	F/S92, IND99, O99	4-ANSC	Yes	Yes	Yes	Debit/Credit	Yes	10/15/02	MAIL	\$479	4-5 wks.	10 days	Stack	yes	yes	yes		
North Carolina	F/S91, O98	3-MSC	Yes	Yes	Yes		No	10/15/02	ERO-3YRS	\$332	8 wks.	7 days	Stack	yes	yes	yes		
North Dakota	F/S99, O99	3-OSC	Yes	Yes	Yes		Yes	10/15/02	ERO-3YRS	\$123	4-8 wks.	5-7 days	GAC-Taxpro	yes	yes	yes		
Ohio	F/S99, T97, O99	1-CSC	Yes	Yes	Yes	Credit	Yes	10/15/02	E-FILE IS SIG	\$450	6-8 wks.	10-14 days	GAC-Taxpro	yes	yes	yes		
Oklahoma	F/S92, O99, T01	2-AUSC	Yes	Yes	Yes	Credit	Yes	10/15/02	MAIL-BY 7/15	\$250	6-8 wks.	7-10 days	Stack	no	no	yes		
Oregon	F/S93, O98, T01	1-OSC	Yes	Yes	Yes		Yes	10/15/02	ERO-3YRS	\$462	3-4 wks.	10-12 days	OR-BBS/OrAck	yes	yes	yes		
Pennsylvania	F/S95, T98, O98, I00	2-ANSC	Yes	Yes	Yes	Debit	Yes	10/15/02	ERO-3YRS	\$124	6-8 wks.	2-3 wks.	Stack	yes	yes	yes		
Rhode Island	F/S94, O99	1-ANSC	Yes	Yes	Yes	Credit	Yes	08/23/02	ERO-3YRS	\$290	21-28 days	14-21 days	Stack	no	no	limited		
South Carolina	F/S90, T97, O97, I99	1-CSC	Yes	Yes	Yes		Yes	10/15/02	ERO-3YRS	\$500	8-12 wks.	2-3 wks.	Stack	yes	yes	no		
South Dakota	No tax																	
Tennessee	No tax																	
Texas	No tax																	
Utah	F/S92, T98, O99	2-OSC	Yes	Yes	Yes		No	10/15/02	MAIL	\$235	6-8 wks.	6-14 days	Stack	no	no	yes		
Vermont	F/S 01, O01, I01	1-ANSC	Yes	Yes	Yes		Yes	10/15/02	ERO-3YRS		6-10 wks.	5-10 days	Stack	yes	yes	no		
Virginia	F/S94, O98, T00	1-ANSC	Yes	Yes	Yes	Credit	Yes	10/15/02	ERO-3YRS	\$276	4-6 wks.	5-7 days	Stack	yes	yes	no		
Washington	No tax																	
West Virginia	F/S91, O98, T01	2-CSC	Yes	Yes	Yes		Yes	10/15/02	ERO-3YRS	\$181	3-5 wks.	8 days	Stack	no	no	no		
Wisconsin	F/S91, T98, O98	2-AUSC	Yes	Yes	Yes	Credit	Yes	10/15/02	ERO-4	\$340	8-12 wks.	3 days	Stack	no	no	no		
Wyoming	No tax																	

Federal/State Summary Chart  
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IRS, W:EO:IR 202-283-0266

Application Summary Legend  
1 = Will automatically accept all ERO's located in the state  
2= ERO's must send a copy of IRS application and/or acceptance letter  
3= ERO's must complete a state application Note: Remember to update 8633 with all centers  
4= State requires a separate application for new participants only  
ANSC=Andover, AUSC=Austin, CSC=Cincinnati, MSC=Memphis, OSC=Ogden

Mail - Signature document must be mailed in to the Tax Agency  
ERO- ERO keeps the signature document  
TP-Taxpayer retains the signature document  
NOTE: Ohio and Kansas have designated the IRS 8453 to be the state signa

Revised on April 2002