

**For purposes of this survey, the following definitions were used to identify specific filing alternatives. States were asked to use these definitions when completing the survey.**

***Fed/State** – E-file traffic is prepared/processed by EROs and sent to the IRS, and then forwarded to the state.*

***Online** – Fed/State filings are prepared using vendor software (on the vendor’s web site or off-line), sent to the IRS, and then forwarded to the state.*

***Independent** – Filings are prepared/processed by EROs and sent directly to the state.*

***Internet** – Filings are prepared by individual taxpayers on the state server (or on a vendor server and forwarded to a state web portal).*

***Telefile** – Filings are prepared via a touch-tone telephone interface (state or vendor maintained) and sent to the state.*

# Status of State Electronic Filing Programs for Individual Income Tax

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	<b>ALABAMA</b>	<b>ARIZONA</b>	<b>ARKANSAS</b>	<b>CALIFORNIA FTB</b>
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<i>Electronic return filing</i>	Fed/State; Online	Fed/State; Online	Fed/State; Online; Telefile	Independent; Internet (portal); Telefile
<i>Program rules or guides on web site</i>	Yes <a href="http://www.ador.state.al.us">www.ador.state.al.us</a>	Yes <a href="http://www.revenue.state.az.us/e-gov/egov1.htm">www.revenue.state.az.us/e-gov/egov1.htm</a>	Yes <a href="http://www.state.ar.us/efile">www.state.ar.us/efile</a>	Yes <a href="http://www.ftb.ca.gov/electserv">www.ftb.ca.gov/electserv</a>
<i>Payment mechanisms</i>	Credit Card	None	N/R	Credit Card; ACH Debit (electronic funds withdrawal)
<i>Offer direct deposit</i>	No	Yes	Yes	Yes
<i>Signature requirements</i>	ERO retains	ERO retains; Taxpayer retains; Other: ERO and taxpayer are required to mail the AZ8453 or AZ8453OL when the filing includes a credit for taxes paid to other states or countries.	ERO retains	ERO retains (paid prepared); Taxpayer retains (self prepared)
<i>ERO application process</i>	Accept all EROs located in state.	EROs send copy of IRS acceptance letter.	Accept all EROs located in state.	Separate state application (except VITA/TCE).
<i>Acknowledgement services</i>	STACK	GAC	STACK	Own ACK system
<i>Email customer service</i>	Yes, but no exchange of tax information.	Yes, but no exchange of tax information.	Yes, but no exchange of tax information.	Yes, but no exchange of tax information.
<i>Incentives to file electronically</i>	Downloadable software.	Direct deposit offered on e-filed returns only.	N/R	Electronic refund inquiry.
<i>Marketing or advertising budget</i>	No budget. Joint IRS/state sponsored seminars - major cities in Alabama.	Yes. Joint seminars with IRS averaging 5-7 annually; Exhibit at the annual IRS Nationwide Tax; Advertising through website, tax booklets, print ads, and radio; Posters in other state agencies and messages on entitlement checks and deposit notifications, walk-away ad-vertising for distribution at com-munity outreach events, free ad-vertising on website for authorized preparers and on-line service pro-viders. For more info. contact <a href="mailto:muccillid@revenue.state.az.us">muccillid@revenue.state.az.us</a> .	No budget.	Yes. Includes joint seminars with IRS 2 times per year, totaling more than 70 seminars yearly. Other: joint advertising (through own web site), radio, print ads, billboards, etc.

	<b>ALABAMA</b>	<b>ARIZONA</b>	<b>ARKANSAS</b>	<b>CALIFORNIA FTB</b>
<i>Internet security</i>	N/A	N/A	N/R	128 bit SSL encryption for direct filing portal use.
<i>Listing of software vendors on web site</i>	Logo and brief text advertisement.	Logo of vendor only; logo and brief text advertisement; state disclaimer of endorsement of vendor.	Logo of vendor only.	Brief text advertisement; state disclaimer of endorsement of vendor.
<i>Web site policies</i>	N/A	N/R	N/R	Privacy of customer data pledge.
<i>Extend filing date for electronic returns</i>	No.	No	No	Considering
<i>Average refund time</i>	8-12 weeks paper; 4-6 weeks electronic.	77% 15 days or less paper; 95% 5 days or less electronic.	2-6 weeks paper; Electronic returns: 2 days direct deposit; 7-10 days check.	4-6 weeks paper; 10-14 business days electronic; Direct deposit on e-file returns averages 5-7 banking days.

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<i>Electronic return filing</i>	Fed/State; Online; Internet; Telefile	Fed/State; Online; Internet (new for TY 2001)	Fed/State; Internet	
<i>Program rules or guides on web site</i>	Yes <a href="http://www.state.co.us/gov_dir/revenue_dir/home_rev.html">www.state.co.us/gov_dir/revenue_dir/home_rev.html</a>	Yes <a href="http://www.drs.state.ct.us">www.drs.state.ct.us</a>	Yes <a href="http://www.state.de.us/revenue">www.state.de.us/revenue</a>	
<i>Payment mechanisms</i>	N/R	Credit Card; Debit Card; ACH Debit; Payment Warehousing	N/A	
<i>Offer direct deposit</i>	Yes	Yes	Yes	
<i>Signature requirements</i>	ERO retains; Taxpayer retains (on-line filing).	ERO retains; Mailed to tax agency (on-line filers only-no PINs); IRS self-select PIN is state signature if approved by IRS.	Designate IRS 8453 as signature; ERO retains.	
<i>ERO application process</i>	Accept all EROs in state.	Accept all EROs in state; Out of state EROs send copy of IRS acceptance letter.	EROs send copy of IRS acceptance.	
<i>Acknowledgement services</i>	STACK	STACK	GAC	
<i>Email customer service</i>	Yes, but no exchange of tax information.	Yes, but no exchange of tax information.	Yes. Exchange of taxpayer information permitted.	
<i>Incentives to file electronically</i>	Free software (Internet Netfile app); Electronic refund inquiry; Free employee filing.	N/R	None	
<i>Marketing or advertising budget</i>	No budget. Advertising consists of tax booklet, seminars, fliers.	No budget.	No budget.	
<i>Internet security</i>	SSL encryption	128 bit SSL encryption	N/R	
<i>Listing of software vendors on web site</i>	None.	Logo and brief text advertisement; State disclaimer of endorsement of vendor.	Logo of vendor only; logo and brief text advertisement.	
<i>Web site policies</i>	N/R	N/R	N/R	
<i>Extend filing date for electronic returns</i>	No	No	Yes - same as Federal.	
<i>Average refund time</i>	10-14 days paper; 7-10 days electronic.	2-3 weeks paper; 4 days electronic.	17 days paper; 5 days 2-D barcode; 5 days electronic.	

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<i>Electronic return filing</i>	Fed/State; Online; Fed/State Telefile.	Fed/State; Online; Internet.	Fed/State; Internet (TY 2001).	Fed/State; Online; Independent; Internet; Telefile.
<i>Program rules or guides on web site</i>	Yes <a href="http://www.gatax.org">www.gatax.org</a>	Yes <a href="http://www.state.hi.us/tax/ebiz/pubef2.pdf">www.state.hi.us/tax/ebiz/pubef2.pdf</a>	Yes <a href="http://www2.state.id.us/tax">www2.state.id.us/tax</a>	Yes <a href="http://iltax.com">iltax.com</a>
<i>Payment mechanisms</i>	None	Credit card; ACH Debit.	Credit card.	Credit card; Debit card; ACH Debit; Warehousing.
<i>Offer direct deposit</i>	Yes	No	Yes	Yes
<i>Signature requirements</i>	ERO retains; taxpayer retains.	Designated the act of electronically filing to be signature. ERO must sign two copies of the return; retain one and give other to the client.	Beginning 2002, no longer require ERO to retain document. ID considers electronic filed return the signature document.	ERO retains; Taxpayer retains; Taxpayers use a personal identification number (PIN) assigned by the dept. for PC software and telefile.
<i>ERO application process</i>	Accept all EROs approved by IRS.	Accept all EROs in state.	EROs complete separate application.	EROs complete separate application.
<i>Acknowledgement services</i>	STACK	STACK	STACK	Have own communication system similar to the Federal govt.
<i>Email customer service</i>	Yes, but no exchange of tax information.	Yes, but no exchange of tax information.	Yes; exchange of tax information permitted.	Yes; exchange of tax information permitted. Verify the taxpayer and the dept. has several layers of security for information systems.
<i>Incentives to file electronically</i>	Direct deposit of e-filed returns only; web site link to vendors who offer free on-line filing; free employee filing; refunds issued in 21 days in comparison to paper returns which can take up to 8 weeks.	Free employee filing (HI is exploring this); Also exploring a web page to link taxpayers to participating software developers.	Tax credits/allowances; Free employee filing.	Electronic account update; Electronic refund inquiry; Dept. offers free filing via the internet and the touch tone toll free number.
<i>Marketing or advertising budget</i>	No budget. Public service announcements; seminars.	No budget. Public service announcements, notices on payroll stubs, joint training with IRS, workshops/seminars, public speaking engagements.	No budget. Joint seminars with IRS in fall to recruit new EROs and give updates, changes, etc.; advertise in tax packet; morning TV show on electronic filing in spring.	Have a limited marketing budget. Buy radio advertising. Have outreach programs and training for EROs and tax professionals. Sponsor information booths at trade shows. Have links at many state and private university web sites.
<i>Internet security</i>	N/A	SSL encryption	None	SSL encryption
<i>Listing of software vendors on web site</i>	Vendor name and link to web site; state disclaimer of vendor endorsement.	Logo of vendor only (planned for web page); provide links from Dept. of Taxation's web site to vendor sites.	N/A	State disclaimer of endorsement of vendor.
<i>Web site policies</i>	N/A	N/A	None	Privacy of customer data pledge.
<i>Extend filing date for electronic</i>	Yes - same as IRS	No	Yes - October 15	No

	<b>GEORGIA</b>	<b>HAWAII</b>	<b>IDAHO</b>	<b>ILLINOIS</b>
<i>returns</i>				
<i>Average refund time</i>	Up to 8 weeks paper; 21 days electronic.	4-5 weeks paper; 2-3 weeks electronic.	4-6 weeks paper; 7-10 days electronic.	5 weeks paper; 2 weeks 2-D barcode; 1 week electronic.

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<i>Electronic return filing</i>	Fed/State; Online; Internet; Telefile (Fed/State)	Fed/State; Online; Internet; Telefile	Fed/State; Online; Telefile	Fed/State; Online; Fed/State Telefile
<i>Program rules or guides on web site</i>	Yes; Pub IND 1345, 1346 and 1347 <a href="http://www.state.in.us/dor/taxforms/pdfs/1345.pdf">www.state.in.us/dor/taxforms/pdfs/1345.pdf</a> <a href="http://www.state.in.us/dor/electronicsservice/corner/pdfs/1346.pdf">www.state.in.us/dor/electronicsservice/corner/pdfs/1346.pdf</a> <a href="http://www.state.in.us/dor/electronicsservice/corner/pdfs/1347.pdf">www.state.in.us/dor/electronicsservice/corner/pdfs/1347.pdf</a>	Yes <a href="http://www.state.ia.us/tax">www.state.ia.us/tax</a>	Yes <a href="http://www.ksrevenue.org">www.ksrevenue.org</a>	Yes <a href="http://Revenue.state.ky.us/electronicsservices">Revenue.state.ky.us/electronicsservices</a>
<i>Payment mechanisms</i>	Credit card.	ACH Debit; ACH Credit.	Credit card.	None
<i>Offer direct deposit</i>	Yes	Yes	Yes	Yes
<i>Signature requirements</i>	ERO retains (fed/state e-file); Taxpayer retains (fed/state online and IN internet filing); Taxpayer retains TeleFile record (nothing mailed to dept.).	Designate IRS 8453 as state signature; ERO retains document.	Designate IRS 8453 as state signature; Any signature method used for the federal return is accepted as the Kansas signature.	8453-K mailed to tax agency.
<i>ERO application process</i>	Accept all EROs in state; All EROs approved by IRS (must file to CSC).	Accept all EROs in state.	Accept all EROs in state and out of state.	Accept all EROs in state.
<i>Acknowledgement services</i>	STACK	STACK	STACK	GAC
<i>Email customer service</i>	Yes, but no exchange of taxpayer information.	Yes, but no exchange of taxpayer information.	Yes, but no exchange of taxpayer information.	Yes, but no exchange of taxpayer information.
<i>Incentives to file electronically</i>	Free employee filing (IDR employees only).	Offering two week refund of electronically filed returns while paper return refunds are expected to take 12 weeks.	None	Free employee e-file; Direct deposit on e-file only; Speed and accuracy of e-file.
<i>Marketing or advertising budget</i>	No budget.	No budget. Distribute following msg in all publications and material; effort being made for 2002 to involve local libraries in e-file program; press releases and "open houses" held throughout state to encourage use of libraries as a resource center for internet filing.	No budget.	No budget. We conduct very low cost seminars around the state each year.
<i>Internet security</i>	SSL encryption.	SSL encryption.	SSL encryption.	N/A
<i>Listing of software vendors on web site</i>	Logo and brief text advertisement (fed/state online filing only).	Logo of vendor only.	State disclaimer of endorsement of vendor.	Logo and brief text advertisement (Fed/State Online only)
<i>Web site policies</i>	Unsure of question.	Privacy of customer data pledge.	Privacy of customer data pledge.	Privacy of customer data pledge.
<i>Extend filing date for electronic returns</i>	No	No	Yes - IRS closing date plus 5 days	No

	<b>INDIANA</b>	<b>IOWA</b>	<b>KANSAS</b>	<b>KENTUCKY</b>
<i>Average refund time</i>	6-8 weeks paper; 4-6 weeks 2-D barcode; 7-10 bus. days electronic. (Telefile may be day or two faster as taxpayer gets confirmation with call and does not wait for an acknowledgement.)	12 weeks paper; 2 weeks electronic.	6 days paper; 72 hours electronic.	3-6 weeks paper; 1-2 weeks 2-D Barcode; 7-10 days electronic.

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<i>Electronic return filing</i>	Fed/State; Online; Internet; Telefile	Online; Independent; Internet; Telefile	Fed/State; Online; Independent; Internet; Telefile	Independent; Internet; Telefile
<i>Program rules or guides on web site</i>	Yes <a href="http://www.rev.state.la.us/">www.rev.state.la.us/</a>	Yes <a href="http://www.state.me.us/revenue/developers">www.state.me.us/revenue/developers</a>	Yes <a href="http://www.marylandtaxes.com">www.marylandtaxes.com</a>	Yes <a href="http://www.dor.state.ma.us/options/options.htm">www.dor.state.ma.us/options/options.htm</a>
<i>Payment mechanisms</i>	N/R	ACH Debit; ACH Credit; Payment warehousing	Credit card; ACH Debit; Payment warehousing	Credit card; Debit card; ACH Credit (electronic funds withdrawal)
<i>Offer direct deposit</i>	Yes	Yes	Yes	Yes
<i>Signature requirements</i>	ERO retains.	ERO retains; EROs may retain sig. document, but self-prepared need to be mailed unless PIN is used.	ERO retains; First time Maryland filers using Online filing mail a signature form EL101 and attachments to tax agency; previous Maryland filers using Online filing retain signature document and attachments.	ERO retains. In Telefile and WebFile, taxpayers gain access to the systems with their SSNs, filing status, PIN number or prior year refund or balance due amount. In addition, they must agree to our jurat. In WebFile they agree by reading the jurat and clicking the "I agree" button. In Telefile, the jurat is read to them and they must press the 1 key signifying that they agree. The combination of these items comprises our electronic signature.
<i>ERO application process</i>	EROs send copy of IRS acceptance.	Accept all EROs in state; EROs send copy of IRS acceptance.	Accept all EROs in state.	EROs complete separate application. Must be accepted by the IRS. In addition, they must complete state forms 8633 and CORI. They may do this electronically at <a href="http://www.massdor.com/Processing1/ero/ero_contents.htm">www.massdor.com/Processing1/ero/ero_contents.htm</a>
<i>Acknowledgement services</i>	STACK	Momentum; Dial-up mailbox system.	STACK; General Electric Information Services.	State operated BBS system.
<i>Email customer service</i>	Yes, but no exchange of tax information.	Yes. Exchange of tax information permitted (must be familiar with the caller).	Yes, but no exchange of taxpayer information.	Yes, but no exchange of tax information. Only respond to general tax questions via email. Respond to confidential questions over the telephone or regular mail.
<i>Incentives to file electronically</i>	Free employee filing.	Electronic refund inquiry.	Free software; Electronic refund inquiry.	Free software; Electronic refund inquiry; Provide online refund tracking and an application to verify quarterly estimated payments made to DOR.
<i>Marketing or advertising budget</i>	Not specifically for e-file.	Yes. TV commercial; posters sent with bulk booklet mailings; links on external web sites (credit unions); possibly	No budget. Joint seminars with IRS; Advertising in our paper return package; posters, decals, and add	Yes. Tax Practitioner Seminars held across the state; multiple outreach programs involving schools, senior

	<b>LOUISIANA</b>	<b>MAINE</b>	<b>MARYLAND</b>	<b>MASSACHUSETTS</b>
		send poster to preparers, payroll stuffers to employees, radio adds and newspaper coverage.	cards given to ERO; payroll stuffers; press releases; free ads in credit union and retirement newsletters.	centers, businesses, related professional associations (CPA societies, Enrolled Agent organizations, etc.).
<i>Internet security</i>	SSL encryption.	SSL encryption.	SSL encryption; Password protection/PIN.	SSL encryption.
<i>Listing of software vendors on web site</i>	Logo and brief text advertisement.	Logo and brief text advertisement.	Name and link to vendor.	Logo and brief text advertisement; state disclaimer of endorsement of vendor.
<i>Web site policies</i>	Privacy of customer data pledge.	N/R	N/R	Privacy of customer data pledge.
<i>Extend filing date for electronic returns</i>	No	No	No	No
<i>Average refund time</i>	20 days paper; 1 week electronic; Web/Internet filing is about a day less.	23 days paper; 14 days electronic.	7-10 days paper; 2-4 days electronic.	14 days paper; 3 days electronic.

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<i>Electronic return filing</i>	Fed/State; Online (via software developer web sites); Telefile	Independent; Telefile; Internet (for the invited Telefile audience).	Fed/State; Online; Telefile.	Fed/State; Online; Internet; Telefile.
<i>Program rules or guides on web site</i>	Yes <a href="http://www.treas.state.mi.us/mitax/indvtax/efile.htm">www.treas.state.mi.us/mitax/indvtax/efile.htm</a> Software developer specs and test pkgs available on secure area of web site.	Yes <a href="http://www.taxes.state.mn.us/efiling/efproc01.html">www.taxes.state.mn.us/efiling/efproc01.html</a>	Yes <a href="http://www.mstc.state.ms.us">www.mstc.state.ms.us</a>	Yes dor.state.mo.us/tax/elecprog.htm
<i>Payment mechanisms</i>	N/R	Credit card; ACH Debit (electronic funds withdrawal)	N/R	Credit card
<i>Offer direct deposit</i>	Yes	Yes	Yes	Yes
<i>Signature requirements</i>	Designate IRS 8435 as signature; ERO retains doc; Taxpayer retains doc; Federal PIN is acceptable.	No signature requirement; ERO retains relevant documents.	ERO retains; For online returns require the MS 8453 OL be mailed to Tax Commission.	ERO retains; Taxpayer retains; Federal PIN also accepted.
<i>ERO application process</i>	Separate state application	Automatic for Minnesota; EROs send 8633 & IRS acceptance letter.	EROs send copy of IRS acceptance	Accept all EROs in state
<i>Acknowledgement services</i>	STACK	Own acknowledgement system.	STACK	STACK
<i>Email customer service</i>	Yes, but no exchange of tax information.	Yes, but no exchange of tax information.	Yes, but no exchange of taxpayer information.	Yes. Exchange of taxpayer information permitted. Will try to reach the taxpayer by phone without disclosing confidential info via email.
<i>Incentives to file electronically</i>	Refunds issues in 7 days (sometimes less); refunds for paper returns can take 6-8 weeks.	Electronic refunds in 15 days vs. paper refunds of up to 45 days.	Free employee filing.	Free employee filing.
<i>Marketing or advertising budget</i>	Yes. Speak at free IRS e-file seminars and to other professional organizations in state; radio and print advertising; free marketing materials for preparers; free advertising for authorized e-file providers on web site; staffers in mailings to state employees and with monthly statements for some financial institutions.	Along with general marketing strategies, also have a practitioner mandate as follows: Tax preparers must file electronically for tax year 2001 if they filed more than 250 returns in tax year 2000. The law does not apply to returns on which a taxpayer indicates they do not want the return filed electronically. (There will be a checkbox on the M-1.) In subsequent tax years the threshold for electronic filing is reduced to 100 returns.	No budget.	No budget. Traditionally done with mailing of post-it notes, static stickers, etc. Not sure what will be done in 2002 due to budget constraints.
<i>Internet security</i>	N/R	SSL encryption	N/R	N/R
<i>Listing of software vendors on web site</i>	Logo and brief text advertisement (do not include logo, but do include URL link to developer's web site. Also	Logo and brief description, with state disclaimer of endorsement.	Logo of vendor only.	State disclaimer of endorsement of vendor.

	<b>MICHIGAN</b>	<b>MINNESOTA</b>	<b>MISSISSIPPI</b>	<b>MISSOURI</b>
	include a brief paragraph describing the service available). State disclaimer of endorsement of vendor.			
<i>Web site policies</i>	N/R	No	N/R	N/R
<i>Extend filing date for electronic returns</i>	No	No	No	Yes - App. 4-20
<i>Average refund time</i>	6-8 weeks paper; within 7 days electronic.	35 days paper; 11 days electronic.	6-8 weeks paper; 7-10 days electronic.	5-7 days paper; 5-7 days 2-D barcode; 5-7 days electronic.

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<i>Electronic return filing</i>	Fed/State; Online; Telefile (state only)	Fed/State; Online; Internet (short form only new for TY 2001); Telefile.		Fed/State; Online; Internet.
<i>Program rules or guides on web site</i>	Yes <a href="http://www.state.mt.us/revenue/css/default.asp">www.state.mt.us/revenue/css/default.asp</a>	Yes <a href="http://www.revenue.state.ne.us/electron/e-file.htm">www.revenue.state.ne.us/electron/e-file.htm</a> Provide separate web pages for EROs developers and taxpayers.		Yes <a href="http://www.state.nm.us/tax/trd_pubs.htm">www.state.nm.us/tax/trd_pubs.htm</a>
<i>Payment mechanisms</i>	Credit card (not yet operational)	ACH Debit; Payment warehousing		Credit card (Internet only)
<i>Offer direct deposit</i>	Yes	Yes		Yes
<i>Signature requirements</i>	Act of e-filing is considered the signature.	ERO retains; Support use of a state-assigned PIN for Online, Telefile and Internet.		ERO retains.
<i>ERO application process</i>	Approved by IRS and use an Montana approved software vendor. No application required.	Separate state application.		Accept all EROs in state.
<i>Acknowledgement services</i>	AKSYS	State operated BBS.		GAC
<i>Email customer service</i>	Yes, but no exchange of taxpayer information.	Yes, but no exchange of taxpayer information.		Yes, but no exchange of taxpayer information.
<i>Incentives to file electronically</i>	2 hrs time allowed to prepare and submit taxes electronically.	Electronic refund inquiry; free employee filing; payment extension is under consideration for 2003 processing year.		Free software; electronic account update; free employee filing; provide PCs to VITA sites.
<i>Marketing or advertising budget</i>	Most marketing is PSAs, both radio and television. Press releases. Department participation in income tax preparation seminars. Information available on web site.	No budget. Market primarily through tax booklet. For 2002, developing plans for radio and TV ads providing funds are available. Hire a college intern to assist with marketing to high school and college age taxpayers.		No budget. Press releases; joint workshops with IRS; prominent and frequent mention in personal income tax packet.
<i>Internet security</i>	N/A. Only internet filing allowed is through vendors in FedState program.	SSL encryption. Also SSN/PIN combination must be entered to gain access to the system.		SSL encryption.
<i>Listing of software vendors on web site</i>	Approved vendors are available on the web site along with links if provided by the vendor.	Logo of vendor only (URL link provided for online software).		Logo of vendor only; State disclaimer of endorsement of vendor.
<i>Web site policies</i>	N/R	N/A		N/R
<i>Extend filing date for electronic returns</i>	Follow IRS timeline.	No		No

	<b>MONTANA</b>	<b>NEBRASKA</b>	<b>NEW JERSEY</b>	<b>NEW MEXICO</b>
<i>Average refund time</i>	6-8 weeks paper; 5-10 days electronic.	8-12 weeks paper; 7-10 days electronic.		14 days paper; 10 days 2-D barcode; 5 days electronic.

	<i>NEW YORK</i>	<i>NORTH CAROLINA</i>	<i>NORTH DAKOTA</i>	<i>OHIO</i>
<i>Contact</i>	Dee Bethel <a href="mailto:Dee_bethel@tax.state.ny.us">Dee_bethel@tax.state.ny.us</a>	Alice Worsley <a href="mailto:Alice.worsley@ncmail.net">Alice.worsley@ncmail.net</a>	Becky Herrmann <a href="mailto:bherrmann@state.nd.us">bherrmann@state.nd.us</a>	Karen Fisk <a href="mailto:Karen_fisk@tax.state.oh.us">Karen_fisk@tax.state.oh.us</a>
<i>Electronic return filing</i>	Fed/State; Online; Independent; Internet (for extensions only).	Fed/State; Online.	Fed/State; Online.	Fed/State; Telefile.
<i>Program rules or guides on web site</i>	Yes <a href="http://www.tax.state.ny.us/elf/">www.tax.state.ny.us/elf/</a>	Yes <a href="http://www.dor.state.nc.us/electronic/individual/index.html">www.dor.state.nc.us/electronic/individual/index.html</a>	Yes <a href="http://www.state.nd.us/taxdpt/electronic_filing/individual_income_tax.html">www.state.nd.us/taxdpt/electronic_filing/individual_income_tax.html</a>	N/R
<i>Payment mechanisms</i>	Credit card; ACH Debit; ACH Credit; Payment warehousing.	N/R	N/R	Credit card.
<i>Offer direct deposit</i>	Yes	No	Yes	Yes
<i>Signature requirements</i>	Signature document mailed to tax agency.	ERO retains; Signature document mailed to tax agency (online filed returns).	ERO retains; Other: Federal PIN accepted for on-line filers. If taxpayer claims credit for taxes paid to another state, they must submit copy of other state's return and their signature document.	Designate IRS 8453 as signature; ERO retains; Taxpayer retains.
<i>ERO application process</i>	Separate state application.	Accept all EROs in state.	EROs send copy of IRS acceptance letter; EROs complete separate state application.	Accept all EROs in state.
<i>Acknowledgement services</i>	STACK	STACK	GAC	GAC
<i>Email customer service</i>	No	Yes for electronic filing, but no exchange of tax information.	Yes, but no exchange of tax information.	Yes.
<i>Incentives to file electronically</i>	Electronic refund inquiry; payment extension; free employee filing; limited free filing at outreach locations.	Free employee filing.	Free employee filing.	None
<i>Marketing or advertising budget</i>	No budget.	No budget. Send letters to NC businesses asking to include insert explaining benefits of ELF with employee W-2s; inserts included with other state agencies' mailouts; Fed/ State ELF press conference to stress importance of electronic filing; participate with IRS in Fed/ State ELF seminars; speak at CPA and accountant functions; ask NC businesses and state agencies to display ELF posters produced by Revenue in-house; provide posters and brochures in all offices throughout state; issue PSAs.	Yes	N/R
<i>Internet security</i>	SSL encryption.	N/A-no internet filing.	N/A	N/R
<i>Listing of software vendors on web site</i>	Logo of vendor only; state disclaimer of endorsement of vendor.	Logo and brief text advertisement.	Logo of vendor only; State disclaimer of endorsement of vendor.	Only name, address, phone number and hyperlink.

	<b>NEW YORK</b>	<b>NORTH CAROLINA</b>	<b>NORTH DAKOTA</b>	<b>OHIO</b>
<i>Web site policies</i>	Privacy of customer data pledge.	Privacy of customer data pledge.	N/R	N/R
<i>Extend filing date for electronic returns</i>	Yes - same as IRS.	Yes - October 15.	No	Yes - only to the extent that federal allows retransmission.
<i>Average refund time</i>	4-6 weeks paper; 2-3 weeks electronic.	6-8 weeks paper; 2-3 weeks electronic.	4-6 weeks paper; 1-2 weeks electronic.	14 days paper; 7-10 days electronic.

	<b>OKLAHOMA</b>	<b>OREGON</b>	<b>PENNSYLVANIA</b>	<b>RHODE ISLAND</b>
<i>Contact</i>	Ginger Hulsey <a href="mailto:ghulsey@oktax.state.ok.us">ghulsey@oktax.state.ok.us</a>	Stacey Heller Weeks <a href="mailto:Stacey.h.weeks@state.or.us">Stacey.h.weeks@state.or.us</a>	Richard Santo <a href="mailto:rsanto@state.pa.us">rsanto@state.pa.us</a>	Susan Galvin <a href="mailto:galvins@tax.state.ri.us">galvins@tax.state.ri.us</a>
<i>Electronic return filing</i>	Fed/State; Online; Internet; Telefile.	Fed/State; Online; Telefile.	Fed/State; Online; Internet; Telefile.	Fed/State.
<i>Program rules or guides on web site</i>	Yes <a href="http://www.oktax.state.ok.us">www.oktax.state.ok.us</a>	Yes <a href="http://www.dor.state.or.us/electronic2.html">www.dor.state.or.us/electronic2.html</a>	Yes <a href="http://www.revenue.state.pa.us">www.revenue.state.pa.us</a>	Yes <a href="http://www.tax.state.ri.us">www.tax.state.ri.us</a>
<i>Payment mechanisms</i>	Credit Card	N/R	ACH Debit; Payment Warehousing	N/R
<i>Offer direct deposit</i>	Yes	Yes	Yes	Yes
<i>Signature requirements</i>	ERO retains; Taxpayer retains.	Taxpayer retains.	ERO retains; Taxpayer retains (online filing only).	Designate IRS 8453 as signature.
<i>ERO application process</i>	EROs send copy of IRS acceptance.	Accept all EROs in state; EROs send copy of IRS acceptance.	EROs send copy of IRS acceptance.	Accept all EROs in state.
<i>Acknowledgement services</i>	STACK	Will take down the BBS system in Oct. 2002. Have created own web site at <a href="http://www.oracknowledge.com">www.oracknowledge.com</a> for developers to access this season.	STACK	STACK
<i>Email customer service</i>	Yes, but no exchange of taxpayer information.	N/R	Yes, but no exchange of taxpayer information.	No
<i>Incentives to file electronically</i>	N/R	N/R	Electronic messaging system only available to electronic filers (EROs). Not available to other tax preparers.	N/R
<i>Marketing or advertising budget</i>	No budget.	N/R	No budget.	No budget.
<i>Internet security</i>	SSL encryption.	N/R	SSL encryption.	N/R
<i>Listing of software vendors on web site</i>	Logo and brief text advertisement; state disclaimer of endorsement of vendor.	Logo and brief text advertisement; state disclaimer of endorsement of vendor.	Link to vendor's web site only.	Logo and brief text advertisement; State disclaimer of endorsement of vendor.
<i>Web site policies</i>	Privacy of customer data pledge.	N/R	Privacy of customer data pledge.	N/R
<i>Extend filing date for electronic returns</i>	No	No	Yes - October 15	No
<i>Average refund time</i>	4-6 weeks paper; 1-2 weeks electronic.	3-4 weeks paper; 10-12 days electronic; no data for 2-D (first season).	6-8 weeks paper; 2-3 weeks electronic.	4 weeks paper; 2 weeks 2-D barcode; 5 days electronic.

	<b>SOUTH CAROLINA</b>	<b>UTAH</b>	<b>VERMONT</b>	<b>VIRGINIA</b>
<i>Contact</i>	Keith J. Wicker <a href="mailto:wickerk@sctax.org">wickerk@sctax.org</a>	Douglas D. Hansen <a href="mailto:ddhanse@tax.state.ut.us">ddhanse@tax.state.ut.us</a>	Rhonda Hardaker <a href="mailto:rhardaker@tax.state.vt.us">rhardaker@tax.state.vt.us</a>	
<i>Electronic return filing</i>	Fed/State; Online; Internet; Telefile.	Fed/State; Online; Internet (TY 2001 if eligible for Telefile); Telefile.	Fed/State; Online; Internet.	
<i>Program rules or guides on web site</i>	No	No	Yes <a href="http://www.state.vt.us/tax">www.state.vt.us/tax</a> (public site) Vendors have a separate private web site.	
<i>Payment mechanisms</i>	Credit card; debit card; ACH Debit.	Credit Card (Discover card only by calling or coming in to USTC).	Credit card (Internet only).	
<i>Offer direct deposit</i>	Yes	Yes	Yes	
<i>Signature requirements</i>	ERO retains; Taxpayer retains.	Mailed to agency if attachments or no IRS PIN. Accepting IRS PIN as state signature (new for 2002).	ERO retains.	
<i>ERO application process</i>	Accept all EROs in state.	EROs send copy of IRS acceptance.	Accept all EROs in state.	
<i>Acknowledgement services</i>	STACK	STACK	STACK	
<i>Email customer service</i>	Yes, but no exchange of taxpayer information (taxpayers will email their SSNs, but we do not respond with the SSN still in the email if the message is included in our response).	No	Yes, but no exchange of taxpayer information.	
<i>Incentives to file electronically</i>	Free software; payment extension.	Free employee filing.	Free software (Internet filing only); electronic refund inquiry.	
<i>Marketing or advertising budget</i>	No budget.	No budget.	No budget.	
<i>Internet security</i>	SSL encryption.	N/A	N/R	
<i>Listing of software vendors on web site</i>	Logo and brief text advertisement; State disclaimer of endorsement of vendor.	Logo only with links to vendor web sites.	Offer listing of each approved vendor's company name.	
<i>Web site policies</i>	N/R	N/A	N/R	
<i>Extend filing date for electronic returns</i>	Yes - May 1.	No	Go until IRS shuts down.	
<i>Average refund time</i>	6-8 weeks paper; less than 2 weeks electronic.	4-6 weeks paper; 10-14 days electronic.	10 days electronic; unavailable for paper; 2-D barcode first year.	

	<b>WEST VIRGINIA</b>	<b>WISCONSIN</b>
<i>Contact</i>	Jeff Anderson <a href="mailto:janderson@tax.state.wv.us">janderson@tax.state.wv.us</a>	Marcia Gray <a href="mailto:Marcia.gray@dor.state.wi.us">Marcia.gray@dor.state.wi.us</a>
<i>Electronic return filing</i>	Fed/State; Online; Telefile.	Fed/State; Telefile/Netfile.
<i>Program rules or guides on web site</i>	Yes <a href="http://www.state.wv.us/taxdiv">www.state.wv.us/taxdiv</a>	Yes <a href="http://dor.state.wi.us/taxpro/develop.html">dor.state.wi.us/taxpro/develop.html</a>
<i>Payment mechanisms</i>	ACH Debit.	Credit card; ACH Debit
<i>Offer direct deposit</i>	Yes	Yes
<i>Signature requirements</i>	ERO retains.	ERO retains except when Homestead or Farmland Preservation Credit is claimed.
<i>ERO application process</i>	EROs send copy of IRS acceptance.	EROs send copy of IRS acceptance.
<i>Acknowledgement services</i>	STACK	STACK
<i>Email customer service</i>	No	Yes. SSNs are not included in emails.
<i>Incentives to file electronically</i>	Downloadable software; electronic account update; electronic refund inquiry; payment extension; free employee filing.	Supply link to free software & downloaded software; electronic refund inquiry; tax credits/allowances; free employee filing.
<i>Marketing or advertising budget</i>	No budget. No real marketing campaign, just prominent placing of e-file information on our tax booklets; web site visibility; some press releases.	No budget.
<i>Internet security</i>	SSL encryption.	SSL encryption.
<i>Listing of software vendors on web site</i>	Logo of vendor only; State disclaimer of endorsement of vendor.	Logo and brief text advertisement.
<i>Web site policies</i>	N/R	Privacy of customer data pledge.
<i>Extend filing date for electronic returns</i>	Yes - October 15.	Yes - October 15.
<i>Average refund time</i>	4 weeks paper; 11 days electronic.	2-10 weeks paper; 5 days electronic.

No Individual Income Tax: Alaska, Florida, Nevada, New Hampshire, South Dakota, Tennessee, Texas, Washington, Wyoming