



2000 Income Tax School

ELECTRONIC FILING

I. IRS E-FILE FOR TAX PROFESSIONALS

IRS *e-file* is a way for tax professionals to electronically file a client's tax return directly to IRS computers. All tax professionals who become Authorized *e-file* Providers automatically become a part of the **Authorized *e-file* Database**, an on-line application that allows taxpayers and tax professionals to search for Providers via zip code.

A. BENEFITS FOR CLIENTS

- **Fast refunds.** Tax refunds are received in half the time compared with filing on paper, and even faster with direct deposit.
- **Accuracy.** The IRS *e-file* computer system quickly checks for errors or missing information and indicates if tax return information needs to be corrected and/or resubmitted. This reduces the likelihood that a taxpayer will receive an error notice from the IRS.
- **Acknowledgment.** IRS *e-file* provides proof of receipt within 48 hours to confirm that a taxpayer's return has been accepted.
- **File now, pay later.** Taxpayers using IRS *e-file* who are filing a Form 1040 and have a balance due can pay by two new methods this year. Direct debit allows a transfer from a checking or savings account at a date designated by the taxpayer (up to and including April 16, 2001) for returns filed without an extension. Balances may also be paid by credit card (MasterCard, American Express, or NOVUS/Discover); dial 1-888-2PAY-TAX and follow the voice prompts. A convenience fee will be charged by the private industry company processing the credit card payment.
- If returns are not filed until the end of the filing season, errors are more likely to occur in the rush to file before the deadline. Errors cost money and, in some cases, additional penalties and interest. Errors can also lead to more visits with tax professionals.

B. ELIGIBILITY

An Authorized IRS *e-file* Provider can be a tax preparer, transmitter, software developer, or service bureau. Each applicant must be 21 years of age, and a U.S. citizen or lawful alien (having permanent residence in the United States), and must be accepted into the IRS *e-file* program. See Publication 3112, *IRS e-file Application Package*, or download Form 8633 from www.irs.gov for more information.

1. Suitability Checks

In addition, because program participants are expected to maintain a high degree of integrity, all applicants must undergo a suitability check to ensure that they have met previous tax obligations. Once an applicant has passed the suitability check, a letter of acceptance will be issued. The IRS

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checks annually to ensure that Electronic Return Originators (EROs) continue to meet their tax obligations. See Form 8633 for more information. To order Publication 3112, which also contains the form, call 1-800-829-3676 or contact your Electronic Tax Administration (ETA) Coordinator.

2. Suspension from Participation

An improved process for addressing issues that may result in suspension from participation in the IRS *e-file* program should provide Authorized IRS *e-file* Providers with the **opportunity to resolve issues prior to suspension**. However, in appropriate circumstances, the Service will continue to immediately suspend an Authorized IRS *e-file* Provider without warning.

C. APPLICATION

Applicants must complete Form 8633, Application to Participate in the IRS *e-file* Program. The IRS accepts applications from August 1 through May 31 of each year. However, for those who wish to begin transmitting returns by the mid-January start-up date, the IRS recommends applying by December 1 to allow 45 days to process the application. The application process includes fingerprinting and credit checks. Attorneys, CPAs, enrolled agents, officers of public corporations, and banking officials may qualify to submit evidence of professional status instead of fingerprints.

1. Signing Form 8633

A responsible officer who acts and signs for an applicant's business in legal and/or tax matters may sign Form 8633. This person does not have to be one of the principals listed on the original application or subsequent revisions. However, the Andover Service Center must be notified in writing if anyone other than the principals listed will sign Form 8633. The letter to the Andover Service Center must include the name and title of the person(s) designated and must be signed by a principal listed on the current Form 8633.

2. IRS *e-file* Logo

The IRS *e-file* logo is available for download at the IRS web site, www.irs.gov, under Electronic Services.

Practitioner Note. There are restrictions on the use of the IRS *e-file* logo. They are available at the IRS web site.

1. Sale of Preparer's Business

When a business is sold or one partner buys out the other, and a new Form 8633 is needed, the old Electronic Filer Identification Number (EFIN) can be used until the sale is complete. The purchaser of the *e-file* business is advised to begin the application process at least 45 days before the sale to ensure a smooth transition and no interruption to *e-file* services.

D. RESTRICTIONS IMPOSED BY THE IRS ON TAX PROFESSIONALS

1. Fees

The IRS does not charge a fee to participate in the IRS *e-file* program. Some participants charge a fee for providing this service to their clients while others offer it free of charge. However, for those that decide to charge the client for these services, the charge cannot be computed using any figure from the client's tax return.

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2. Advertising

Any authorized IRS *e-file* provider who communicates that returns can be filed through IRS *e-file* without the appropriate income and withholding documentation may be suspended from participation in the IRS *e-file* program. Section 12.01 of Rev. Proc. 98-50 prohibits the use or participation in the use of any form of public communication that contains a false, fraudulent, misleading, deceptive, unduly influencing, coercive, or unfair statement or claim.

E. SOFTWARE

The IRS does not provide or recommend software but does issue specifications that commercial software developers can use to write software packages that are available for purchase. Generally, there are two types of professional *e-file* software: tax preparation software and transmission software. Providers should choose software based on their own needs and may wish to consult software vendors and representatives as well as other authorized *e-file* providers for assistance in choosing software. Software that is developed for individual taxpayers is limited to a specific number of e-filed returns, generally five. An Electronic Tax Administration (ETA) Coordinator can be consulted for assistance.

F. CALENDAR

Tax Year 2000 IRS *e-file* Calendar

For Return Tax Period January 1–December 31, 2000 Only

Begin transmitting Live IRS <i>e-file</i> Returns	January 12, 2001
Last date for transmitting timely filed returns	April 16, 2001
Last date for transmitting timely filed Forms 4868	April 16, 2001
Last date to retransmit rejected timely filed Forms 4868	April 18, 2001
Last date to retransmit rejected timely filed returns	April 21, 2001
Last date IRS will accept test transmissions	April 30, 2001
Last date for submitting new application Forms 8633	May 31, 2001
Last date for transmitting returns on extension from Form 4868	August 15, 2001
Last date for transmitting timely filed Forms 2688*	August 15, 2001
Last date to retransmit rejected timely filed Forms 2688*	August 17, 2001
Last date to retransmit rejected returns on Extension from Form 4868	August 18, 2001
Last date for transmitting late or returns on extension from Form 2688	October 15, 2001
Last date to retransmit rejected late or returns on extension from Form 2688	October 18, 2001
*Form 2688 is planned to be eligible for IRS <i>e-file</i> in processing year 2001.	

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G. FORMS THAT CAN BE FILED ELECTRONICALLY

Form or Schedule	Maximum Number
Form 1040	1
Sch. A&B	1
Sch. C	5
Sch. C-EZ	1 per taxpayer*
Sch. D	1
Sch. E	15** (5 last year)
Sch. EIC	1
Sch. F	2
Sch. H	1 per taxpayer*
Sch. J	1
Sch. R	1
Sch. SE	1 per taxpayer*
Form 1040A	1
Sch. 1	1
Sch. 2	1
Sch. 3	1
Form 1040 EZ	1
Form 1099-R	10
Form W-2	50 (20 last year)
Form W-2G	30
Form 1116	8
Form 2106	1 per taxpayer*
Form 2210	1
Form 2210F	1
Form 2441	1
Form 2555	1 per taxpayer*
Form 2555EZ	1 per taxpayer*
Form 3903	2
Form 4136	1
Form 4137	1 per taxpayer*
Form 4255	1
Form 4562	30 (8 last year)
Form 4684	1

Form or Schedule	Maximum Number
Form 4797	1
Form 4835	2 to 4
Form 4868	1***
Form 4952	1
Form 4970	1
Form 4972	1 per taxpayer*
Form 5329	1 per taxpayer*
Form 6198	10 (5 last year)
Form 6251	1
Form 6252	3
Form 6781	1
Form 8271	2 (1 last year)
Form 8283	2
Form 8396	1
Form 8582	1
Form 8582-CR	1
Form 8586	1
Form 8606	1 per taxpayer*
Form 8615	1
Form 8812	1
Form 8814	3
Form 8815	1
Form 8828	1
Form 8829	5****
Form 8839	1
Form 8853	1
Form 8862	1
Form 8863	1
Form 9465	1 or ****
Form Pymt.	1

* 2 per joint return.

** Maximum 15 properties (2000: 45 Properties, 3 on each Sch. E).

****Transmitted separate from return.

**** 1 per each Sch. C.

New forms are added each year. Following are 23 additional forms for the 1040 *e-file* program for processing year 2001 (maximum number to be determined).

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Form 2106-EZ	Unreimbursed Employee Business Expenses
Form 2350*	Application for Extension of time to File U.S. Individual Income Tax Return for U.S. Citizens or Resident Aliens Abroad Who Expect to Qualify for Special Tax Treatment
Form 2688*	Application for Additional Extension of Time to File U.S. Income Tax Return
Form 3468	Investment Credit
Form 3800	General Business Credit
Form 5884	Work Opportunity Credit
Form 6478	Credit for Alcohol Used as fuel
Form 6765	Credit for Increasing Research Activities
Form 8379	Injured Spouse Claim and Allocation
Form 8801	Credit for Prior Year Minimum Tax
Form 8820	Orphan Drug Credit
Form 8824	Like-Kind exchange
Form 8826	Disabled Access Credit
Form 8830	Enhanced Oil Recovery Credit
Form 8834	Qualified Electric Vehicle Credit
Form 8835	Renewable Electricity Production Credit
Form 8844	Empowerment Zone Employment Credit
Form 8845	Indian Employment Credit
Form 8846	Credit for Employer Social Security & Medicare Tax
Form 8847	Credit for Contributions to Selected Community Development Corporation
Schedule A (Form 8847)	Receipt for Contribution to a Selected CDC
Form 8859	District of Columbia First-Time Homebuyer Credit
Form 8861	Welfare-to-Work Credit

*Forms 2350 and 2688 will be processed through the Electronic Transmitted Document (ETD) system. After acknowledgment, both forms require Internal Revenue Service approval to be valid.

1. Rejected Returns

If the IRS rejects the electronic return, corrections can be made and it can be retransmitted electronically.

Example. A client's return was filed on April 13, but it was rejected because of an error with the date of birth the IRS received from the Social Security Office. The practitioner can file for an extension. The client can correct the social security number at the Social Security Office and resubmit the return electronically. It may take a few weeks before the social security number is updated. If it takes too long to wait for the correction, the return can be mailed in.

Presently prior-year and nonresident alien returns cannot be filed electronically.

Practitioner Note. Once an electronic return is accepted by the IRS, a paper Form 1040X (Amended Return) must be prepared and mailed to the appropriate IRS Service Center. The current IRS *e-file* program doesn't accept Form 1040X filed electronically.

2. Extensions

Form 4868 (Automatic Extension of Time to File) may be filed electronically (if supported by the tax preparation software package) by the original return due date. As with a paper Form 4868, an electronically filed Form 4868 grants an extension of time to file a tax return, not an extension of time

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to pay a balance due. Beginning January 12, 2001, Form 4868 payments can be made by credit card by calling Official Payments Corporation at 888-2PAY-TAX (1-888-272-9829). If there is a payment due, this eliminates the need to send in the paper form.

1. Future Goals

Excise Tax Returns

- Form 720: Quarterly Federal Tax Return
- Form 2290: Heavy Vehicle Use Tax Return

Employment Tax Returns

- Form 943: Employer's Annual Return for Agricultural Employees
- Form 945: Annual Return of Withheld Federal Income

Exempt Organization Returns

- Form 990: Return of Organization Exempt from Income Tax

Corporation Income Tax Returns

- Form 1120: U.S. Corporation Income Tax Return
- Form 1120S: U.S. Income Tax Return for an S Corporation
- Form 7004: Application for Automatic Extension of Time to File Corporation Income Tax Return

Available in Magnetic Tape Only

- Form 940: Employer's Annual Federal Unemployment Tax Return
- Form 1041: U.S. Income Tax Return for Estates and Trusts

Near-Term Enhancements under Development

- Form 1065 *e-file*
- Form 941 *e-file* (non-EDI)
- EFTPS Internet Product Pilot

Planned for January 2001

- Form 940 *e-file*
- Form 941 *e-file* with Attachment Form 941c
- Form 941 TeleFile Zero Balance (Pilot)
- Automated Clearing House (ACH) Debit (Form 940 *e-file*, Form 941 *e-file*, and Form 941 Tele-File)

In addition, Form 9465, Installment Agreement Request, will allow payments to be automatically deducted from checking or savings accounts.

Observation. There is no change to the IRS *e-file* policy of not accepting amended returns or prior-year returns (including those claiming relief from penalties due to disasters or other reasonable causes).

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IRS *e-file* will be accepting electronically filed Forms 1040, 1040A, and 1040EZ with addresses from foreign countries and from the U.S. possessions of American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands.

H. PAYMENTS

1. Taxes That Can Be Paid Electronically

When e-filing the return, the balance due on tax year 2000 individual income tax returns (Form 1040 series) can be paid by direct debit or by credit card. Most tax preparation software packages include a direct debit option, and a few also include a credit card option. If paying by phone, the following payments can be made: (1) tax year 2000 Form 1040 series balance-due payments, (2) tax year 2000 Form 4868 (Automatic Extension of Time to File) payments for the balance from Part III only, and (3) tax year 2001 Form 1040-ES (Estimated Tax) payments. If there is a payment due and payment is by credit card, this eliminates the need to send in the paper Form 1040-V, Form 1040-ES, or Form 4868. **Credit card payments for prior tax years or other types of taxes are not accepted at this time.**

2. Methods of Payment

a. Direct Debit. Beginning January 12, 2001, a taxpayer can authorize a direct debit from a checking or savings account at the time the electronic return is prepared. Direct debit payments cannot be initiated after the return is transmitted. This payment option is available through October 15, 2001.

Payments for less than the amount of the full balance due on a return are acceptable by direct debit. However, only one direct debit payment can be authorized with a return. Some tax preparation software packages do not allow partial payments. In the event that partial payments are permitted, the taxpayer is responsible for paying the remaining balance due by April 16, 2001, to avoid late payment penalties and interest. The remaining balance due cannot be paid with another direct debit.

All banks capable of using electronic funds transfer (EFT) can support this payment option. Taxpayers should check with their banks to be sure that electronic funds transfers are authorized from their designated bank accounts (money management accounts, money market accounts, certificate of deposit accounts, and some credit union savings accounts do not allow such transactions).

b. Credit Card. All credit card payments must be made electronically using a tax preparation software package or by phone. A few tax preparation software packages include a credit card option. Payment can be made by phone by calling Official Payments Corporation at 888-2PAY-TAX (1-888-272-9829), toll free, and using a Discover card, MasterCard, or American Express card.

The IRS does not have access to taxpayers' credit card numbers or directly participate in credit card transactions. The IRS relies on a private credit card processor to verify the validity of the card and line of credit. The processor forwards the appropriate tax payment information to the IRS for crediting to the taxpayer's account.

The company that processes the credit card payments charges a convenience fee. Taxpayers are informed of all charges and fees before credit card payments are authorized. This fee is in addition to any charges, such as interest, that may be assessed by the credit card issuer.

The maximum allowable credit card payment amount by phone is \$99,999. To charge a higher amount, taxpayers can contact Official Payments Corporation, the pay-by-phone credit card processor, at 1-877-754-4420, toll free.

c. Pay by Phone. When e-filing a return or paying by phone, payments can be made for the balance due on tax year 2000 tax returns from January 12, 2001, through October 15, 2001. If paying by phone, payments can be made for the amount due, in Part III (Individual Income Tax) only, on tax year 2000 Form 4868 from January 12, 2001 through April 16, 2001, and payments can be made for the amount due on tax year 2001 Form 1040-ES beginning March 1, 2001.

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First-time filers cannot make a credit card payment by phone. When prompted, married-filing-jointly filers must enter the social security number of the first spouse listed on the preprinted mailing label on their 2000 tax package or postcard. A spouse who is not listed as the primary filer on the mailing label cannot pay by phone. *Note:* These limitations do not apply to taxpayers who *e-file* and pay using tax preparation software.

d. Check or Money Order. Taxpayers who file electronically can pay the tax by check or money order by using Form 1040-V.

I. PROCEDURES IN EFFECT FOR PROCESSING YEAR 2000

1. Debt Indicator

A Debt Indicator will be made available to authorized IRS *e-file* Providers accepted under the Debt Indicator Request for Agreement (RFA) process. This will give the tax professional the ability to know if a pending refund will be offset to back taxes or another debt (child support, student loan, etc.). This Debt Indicator will probably be helpful to the tax professional or financial institution in determining eligibility for a refund anticipation loan. The Debt Indicator has been added to the acknowledgment file and will contain a code designating type of debt obligation. The codes are

N = None

I = IRS debt

F = Financial Management Systems (FMS) debt (student loans, child support, state agencies)

B = IRS and FMS debt

Blank (No information)

2. Attachments to Form 8453

Forms W-2, W-2G, and 1099-R **should not be attached** to the Form 8453, U.S. Individual Income Tax Declaration for an IRS *e-file* Return, that is mailed to the IRS. Form 4852, Substitute for Form W-2 and 1099-R, also should not be attached to Form 8453. Authorized IRS *e-file* Providers are still required to retain paper copies of Forms W-2, W-2G, and 1099-R until the end of the calendar year in which the return was filed, as stated in §5.09 of Rev. Proc. 98-50.

3. New Tolerances for Determining When to Prepare a New Form 8453

Preparation of a new Form 8453 is not required for a change that is nonsubstantive. A nonsubstantive change is limited to corrections that do not exceed the new tolerances for arithmetic errors, a transposition error, a misplaced entry, or a spelling error. The **new tolerances** are (a) an amount of “total income” that does not differ from the amount on the electronic portion of the tax return by more than **\$50** or (b) an amount of “total tax,” “federal income tax withheld,” “refund,” or “amount you owe” that does not differ from the amount on the electronic portion of the tax return by more than **\$14**.

4. Submitting Form 8453

Authorized IRS *e-file* Providers may now submit the taxpayer’s Form 8453, U.S. Individual Income Tax Declaration for an IRS *e-file* Return, to the service center that acknowledged acceptance of the electronic portion of the return within **three (3) business days** after the Authorized IRS *e-file* Provider receives the acknowledgment file.

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5. Change to Stockpiling Definition

Electronic Return Originators (EROs) **may collect or prepare returns and wait until January 12, 2001**, to send the returns to the IRS and not be considered to be stockpiling, as defined in §5.14 of Rev. Proc. 98-50. EROs must advise taxpayers that the returns will not be transmitted to the IRS prior to January 12, 2001.

J. IDENTIFICATION NUMBERS

1. PTIN

Preparer Tax Identification Numbers (PTINs). will be accepted for IRS *e-file*. The PTIN is an identification number assigned by the IRS for use as an alternative to using a social security number on the tax returns prepared by practitioners. The PTIN applies to all individual forms that have paid preparer information on them. Form W-7P (available at www.irs.gov or in the 1999 *Farm Income Tax Book*) is used to apply for the PTIN. The form is filed with the Philadelphia Service Center.

2. PIN Pilot

Participants in the pilot may have their clients who elect to participate sign the electronic return by personally entering a five-digit, self-selected, one-time-use Personal Identification Number (PIN). The return is signed using the Provider's PIN (a combination of the EFIN and an additional five-character number to create a unique signature). For pilot participants, the IRS waives submission of Forms 8453, W-2, W-2G, and 1099-R. The use of electronic authentication along with the waiver for the attachments provides a paperless filing experience for eligible taxpayers. More information can be found at the IRS web site, www.irs.gov. Click on Electronic Services.

K. FEDERAL/STATE E-FILE

Federal/State *e-file* is a cooperative, one-stop *e-file* program that allows the simultaneous electronic filing of both federal and state income tax returns through the IRS *e-file* system. It is made possible through partnerships between the IRS and most state tax administration agencies. The electronic filing software places a client's federal and state return data in separate electronic packets. These packets are transmitted to the IRS in one taxpayer "envelope." The IRS functions as an electronic post office for the participating state that receives and processes the state electronic return.

Federal/State *e-file* allows Providers to reduce processing costs, provide a more efficient new service to clients, increase business opportunities, and keep current on industry trends. Providers should check with state taxing authorities or find their state on the State Coordinators list to determine if their state participates in this program. Only an authorized IRS *e-file* provider is qualified to offer Federal/State *e-file*. **A list of State Coordinators is provided at the end of this chapter.**

II. IRS E-FILING FOR TAXPAYERS

A. FORMS THAT CAN BE FILED ELECTRONICALLY

1. Form 1065

Since tax year 1986, the IRS has offered a voluntary program for electronic/magnetic media filing of Form 1065, U.S. Partnership Return of Income, to the business community as a means of filing business returns. Beginning on March 15, 2000, the IRS will use a new system, the Electronic Management System (EMS), which will accept Form 1065, Schedule(s) K-1, and related forms and schedules electronically. EMS will allow partnership returns to be transmitted directly to IRS.

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a. Who Can Participate

Partnership. A partnership that engages in a trade or business or has gross income derived from sources in the United States

Transmitter. A firm, organization, or individual who transmits returns directly to the IRS electronically

Software developer. A firm, organization, or individual who develops software for use in preparing returns according to IRS specifications and transmitting returns to the IRS electronically

b. How to Participate. Submit Form 9041, Application for Electronic/Magnetic Media Filing of Business and Employee Benefit Plan Returns, to the IRS Austin Service Center for processing.

Practitioner Note. For tax year 2000, all first-time filers and those who transmitted in previous years will need to submit a new Form 9041.

Testing process. Testing is mandatory for all participants who develop software and transmit returns.

Methods of filing for tax year 1999 and later. **Electronically:**

Transmit the return to EMS,
Submit the return to a transmitter, or
Purchase and use “off-the-shelf” software (when available).

c. Future Initiatives. The Congressional mandate, §1224 of the Taxpayer Relief Act of 1997, requires partnerships with more than 100 partners to file their partnership returns on magnetic media. Final regulations on mandatory filing requirements for partnership returns were issued on November 12, 1999. These regulations are effective for tax years ending on or after December 31, 2000. Please refer to one of the following resources for more information regarding the changes to the proposed regulations:

Federal Register
IRS web site at www.irs.gov Select Tax Regulations in English
GPO Access

For more information concerning the 1065 Electronic Filing Program, refer to:

Publication 1524: *Procedures and Specifications for Electronic Filing of Form 1065, U.S. Partnership Return of Income*

Publication 1525: *Validation Criteria and Record Layouts for Electronic Filing of Form 1065, U.S. Partnership Return of Income*

Publication 3225: *Test Package for Electronic Filers of U.S. Partnership Return of Income*

Publication 3416: *Electronic Filing of Form 1065 (Publication 1525 Supplement)*

The publications and forms can be found on the World Wide Web at www.irs.gov or are available by phoning 1-800-TAX-FORMS (1-800-829-3676).

If you have questions about Form 1065 or other electronic business options, you may visit the Electronic Services section of the IRS web site at www.irs.gov.

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2. Form 1041 and Federal/State Form 1041

Form 1041, U.S. Income Tax Return for Estates and Trusts, is used to report yearly income for estates and trusts. It shows the taxpayer's share of income as the beneficiary of an estate or trust. The electronic/magnetic media filing of Forms 1041 includes returns filed on magnetic media (magnetic tape or floppy diskette) or electronically. Electronic returns are filed over telephone lines from the participant's communications device or modem into the Bulletin Board System (BBS) at the Philadelphia Service Center. Participating states have the option in the Federal/State 1041 Program to file both returns at the same time.

a. Who Can Participate

Electronic Return Originator (ERO). A firm, organization, or individual that deals directly with the taxpayer. An ERO is an authorized IRS *e-file* provider that originates the electronic submission of an income tax return to the IRS. EROs may originate the electronic submission of income tax returns they have prepared or that they have collected from others.

Fiduciary. A fiduciary can develop its own preparation software, transmit the return electronically, send the return on magnetic media, or use another firm's software or transmission services.

Transmitter. A firm, organization, or individual that transmits returns directly to the IRS electronically or on magnetic media.

Software Developer. A firm, organization, or individual that develops software for use in preparing returns according to IRS specifications and transmitting returns to the IRS electronically or on magnetic media.

b. How to Participate. The ERO, Fiduciary, Transmitter, or Software Developer can participate in the program by contacting the Magnetic Media Unit (MMU) at the Philadelphia Service Center. The MMU will send the following information:

Form 9041, Application for Electronic/Magnetic Media Filing of Business and Employee Benefit Plan Returns

Publication 1437, *Procedures for Electronic/Magnetic Media Filing of U.S. Income Tax Returns for Estates and Trusts, Form 1041*

Publication 1438, *File Specifications, Validation Criteria and Record Layouts for Electronic/Magnetic Media Filing of U.S. Income Tax Returns for Estates and Trusts, Form 1041, for Tax Year 2000*

c. For Further Information. An Electronic Return Originator, Fiduciary, Transmitter, or Software Developer can participate in the program by contacting the ELF Processing Support Unit at the Philadelphia Service Center at (215) 516-7533.

Participants with questions about the Form 1041 or other electronic business options may visit the Electronic Services section of the IRS web site at www.irs.gov.

d. Accepted Forms (Partial; See Web Site for a Complete Listing)

Form 1041, U.S. Income Tax Return for Estates and Trusts

Schedule C, Profit or Loss from Business

Schedule C-EZ, Net Profit from Business

Schedule D (Form 1041), Capital Gains and Losses

Schedule E, Supplemental Income and Loss

Schedule F (Form 1040), Profit or Loss from Farming

Schedule J (Form 1041), Information Return—Trust Allocation of an Accumulation Distribution

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Schedule K-1 (Form 1041), Beneficiary's Share of Income, Deductions, Credits, Etc.
Form 1116, Foreign Tax Credit
Form 2210, Underpayment of Estimated Tax by Individuals, Estates and Trusts
Form 2210F, Underpayment of Estimated Tax By Farmers and Fishermen

3. Form 941

a. 941 On-Line Filing. 941 On-Line Filing is a program that allows business filers to use off-the-shelf tax preparation software to prepare and file Form 941, Employer's Quarterly Federal Tax Return, using a third-party transmitter. The program accepts and processes Form 941 in Electronic Data Interchange (EDI) format, and is commonly referred to as 941OLF. The program began in tax year 1998 with a limited pilot test and will be available nationwide beginning April 1, 2000.

i. Who can participate. The program is available to any businesses, software developers, and transmitters who file Forms 941 for themselves or other businesses. Some businesses may choose to develop software, while others may purchase off-the-shelf tax preparation software. The business filer must apply for a Personal Identification Number (PIN) by completing the Letter of Application (LOA) included in the software, and file it electronically using a third-party transmitter, before filing its return. The third-party transmitter will batch and electronically transmit the letter to the Austin Service Center. The business filer will receive its PIN by mail from the IRS in 3 to 5 business days. The PIN will be used in lieu of the business filer's signature to file a return electronically.

ii. Filer requirements

A filer must:

Submit a timely LOA to the IRS;
Have access to a personal computer and modem;
Request a PIN through an electronically filed LOA with the IRS through a third-party-transmitter; and
Receive a PIN from the IRS to be used as the signature on the return.

A transmitter must:

Submit a timely LOA to the IRS;
Apply for a password/user ID by submitting the LOA;
Submit a timely test file transmission;
Have the capability of transmitting LOAs in proprietary format using the existing IRS standards; and
Have the capability of batching and transmitting tax returns in EDI format.

iii. For further information. Contact the Electronic Filing (ELF) Help Desk at the IRS Austin Service Center at the following address:

Internal Revenue Service
Austin Service Center
Electronic Filing Help Desk
P. O. Box 1231, Stop 6380 AUSC
Austin, TX 78767
(512) 460-8900

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For questions about 941 On-Line Filing or other electronic business options, visit the Electronic Services section of the IRS web site at www.irs.gov.

b. 941 e-file. The 941 *e-file* program accepts and processes Form 941, Employer's Quarterly Federal Tax Return, in Electronic Data Interchange (EDI) format. It conducts security checks, sends electronic acknowledgments, and builds records to be processed by IRS computer systems. The returns are transmitted nationwide via dial-up phone lines and menu-driven software directly to the IRS and processed at the Tennessee Computing Center (TCC) and the Austin Service Center (AUSC). At present, the only attachment that 941 *e-file* accepts is the Schedule B, Record of Federal Tax Liability.

i. Who can participate. The 941 *e-file* program is available to any business or Reporting Agent who files Form 941 for themselves or other businesses. Software Developers can also participate.

ii. How to participate: General requirements. Interested businesses or Reporting Agents must submit a letter of application to the AUSC Electronic Filing Help Desk to participate in the 941 *e-file* program. The letter of application must include all pertinent information specified in Publication 3062, Rev. Proc. 99-39, and Publication 1855, *Technical Specifications Guide For The Electronic Filing of Form 941 Employer's Quarterly Federal Tax Return*.

The Electronic Filing Help Desk must receive the letter of application by the following dates:

<u>Application Due Date</u>	<u>For Quarter Ending:</u>
December 15 (prior year)	March 31
March 15	June 30
June 15	September 30
September 15	December 31

The applicant must successfully transmit test files as part of the application process.

If the IRS approves the application, it will issue, a user-ID/password to access the system and personal identification number (PIN) for the electronic signature alternative.

Reporting Agent Requirements. In addition to the general requirements, the following apply to Reporting Agents who want to participate.

The letter of application must include a Reporting Agent List and a Reporting Agent Authorization (Form 8655) for each taxpayer listed. Once these materials are reviewed and approved, the Reporting Agent will receive a validated agent's list from AUSC. This list will contain valid names and Employer Identification Numbers (EINs) and must be used by the Reporting Agent to avoid processing delays. The Reporting Agent must follow all guidelines associated with adding and deleting taxpayers from the validated agent's list.

iii. For further information. Contact either of the following locations:

Tennessee Computing Center Electronic Filing Help Desk
Electronic Filing Help Desk
P.O. Box 3309 AMF
Memphis, TN 38130
Attn: Electronic Filing Unit Stop 37
(901) 546-2690 Ext. 7519
7:00 a.m.–3:30 p.m. CST

Austin Service Center Electronic Filing Help Desk
P.O. Box 1231 Stop 6380 AUSC
Austin, TX 78767
(512) 460-8900
7:30 a.m.–3:30 p.m. CST

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For questions about 941 *e-file* or other electronic business options, visit the Electronic Services section of the IRS web site at www.irs.gov.

c. 941TeleFile. 941TeleFile is an electronic IRS *e-file* option for businesses. It is an interactive computer program designed to electronically file Form 941, Employers Quarterly Federal Tax Return, using a touch-tone telephone. This program calculates the qualified callers tax liability or any overpayment and begins the electronic filing process over the phone. Beginning April 1, 1998, small businesses that met certain qualifications were invited to participate in 941TeleFile using a toll-free number. The IRS Tennessee Computing Center (TCC) is presently the only service center processing 941TeleFile returns.

i. Who can participate. Businesses that receive the special 941TeleFile Instructions and Tax Record as part of the Form 941 tax package and meet the qualifications in the instructions are eligible.

ii. Program operations. Businesses that receive the special tax package can access the 941TeleFile system using the toll-free number listed in the package and a touch-tone phone. An interactive program prompts users to make the necessary entries using the telephone keypad. The system repeats each entry to verify accuracy and allow users to immediately correct any mistakes. At the end of the call, the system prompts the caller to enter his or her electronic signature, consisting of the social security number and first five letters of the authorized individual's last name (member, officer, or agent of the taxpayer), or the entire last name if it's five characters or less. A confirmation number will then be issued to the caller as proof of filing. This alternative signature method makes the process completely paperless.

For questions about 941TeleFile or other electronic business options, visit the Electronic Services section of the IRS web site at www.irs.gov.

B. ELECTRONIC FEDERAL TAX PAYMENT SYSTEM (EFTPS)

EFTPS is quickly becoming the easiest way for taxpayers to make their federal tax payments. The U.S. Department of Treasury in 1995 modernized tax payments by moving federal tax payments from a paper-based system to an electronic one.

1. Who Can Participate

EFTPS is available for businesses, financial institutions, payroll companies, tax practitioners, and individuals.

2. How to Participate

Those who wish to participate in EFTPS must enroll by calling EFTPS Customer Service to get an enrollment form and instructions. The form is completed and mailed to the address on the form. The applicant is then sent a confirmation package and Personal Identification Number (PIN).

Once enrolled in EFTPS, a business can use EFTPS to make tax payments electronically for the following forms:

- Form 720, Quarterly Federal Excise Tax Return
- Form 940, Employer's Annual Federal Unemployment Tax (FUTA) Return
- Form 941, Employer's Quarterly Federal Tax Return
- Form 943, Employer's Annual Tax Return for Agriculture Employees
- Form 945, Annual Return of Withheld Federal Income Tax
- Form 990-C, Farmer's Cooperative Association Income Tax Return

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Form 990-PF, Return of Private Foundation or Section 4947(a)(1), Nonexempt Charitable Trust Treated as a Private Foundation

Form 990-T, Exempt Organization Business Income Tax Return

Form 1041, Fiduciary Income Tax Return

Form 1042, Annual Withholding Tax Return for U.S. Sources of Income of Foreign Persons

Form 1120, U.S. Corporation Income Tax Return

Form CT-1, Employer's Annual Railroad Retirement Tax Return

In addition, EFTPS can be used to make nondepository payments of federal income, estimated, estate and gift, employment, and various specified excise taxes. Those enrolled in EFTPS can select a payment method. There are two primary payment methods, and one or both can be selected.

EFTPS Direct. This method instructs EFTPS to move the funds from a particular account to the Treasury's account on a designated date. This is done by selecting the Automated Clearing House (ACH) Debit method on the enrollment form. This option can be used by calling a toll-free number and using the automated telephone system, or free EFTPS, Windows-based software can be requested for use with a personal computer (PC). The tax payment should be scheduled at least one business day prior to the tax due date, before 8:00 p.m. ET.

Through a Financial Institution. This method instructs a financial institution to electronically move funds from the taxpayers account to the Treasury's account. This is done by selecting the ACH Credit method on the enrollment form.

Practitioner Note. The financial institution should be contacted to determine if it offers ACH Credit service, how much it charges, and eligibility requirements. Not all financial institutions offer ACH Credit origination services.

Same-day payments and payroll company. Payments can be made by making same-day payment or using a payroll company (wire transfer). The cost of the same-day payment is typically higher compared with the other payment methods. Taxpayers should check with their financial institutions for fees. If a payroll company is designated to make tax payments, one should check for specific fees, deadlines, and instructions pertaining to EFTPS enrollment, and also determine which taxes they are paying. If the company is not making all tax payments through EFTPS, the participant will need to enroll in EFTPS to initiate those tax payments not handled by the payroll company.

3. For Further Information

EFTPS Customer Service can be reached by dialing 1-800-945-8400 or 1-800-555-4477.

The following publications may be ordered by calling 1-800-829-3676.

Publication 966 (rev. 7/98), *The Easiest Way to Pay Your Federal Taxes* (brochure)

Publication 3127 (rev. 6/99), *EFTPS Fact Sheet*

Publication 3110 (rev. 6/99), *EFTPS Information Stuffer*

Publication 3425 (rev. 7/99), *4 Easy Ways to Use EFTPS* (brochure)

Form 9779 (rev. 6/99), EFTPS Business Enrollment Form

Form 9783 (rev. 2/96), EFTPS Individual Enrollment Form

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Those with questions about EFTPS or other electronic business options may visit the Electronic Services section of the IRS web site at www.irs.gov.

III. SIGNATURE FORMS

Both the *e-file* customer number (ECN) and practitioner pilots were very successful in the 2000 filing season (1999 tax year). There were nearly 1.4 million ECN PIN-filed returns, up from 660,000 in the 1999 filing season (1998 tax year), an increase of 112%. There were nearly 5.4 million practitioner PIN-filed returns, an increase of 980% from last year's 500,000.

Next year the Internal Revenue Service will offer a paperless system. A "self-selected PIN" for *e-file* is a direct outgrowth of the pilots conducted the last two years. Taxpayers nationwide will have the option of selecting their own Personal Identification Numbers (PINs), provide the IRS with two pieces of information from their prior-year tax returns (AGI and total tax), and file electronically without any paper. The two pieces of information provided by the taxpayer must match what the IRS has or the return will be rejected. The taxpayer who decides to file using the self-selected PIN must also provide his or her birth date—and, if filing jointly, the spouse's birth date, which the IRS will validate against social security records. If there is not an exact match, the IRS will reject the return.

Even with the acceptance of a pin or digital signature, however, some attachments still require a paper jurat, including

- Those currently allowed as part of an e-filed return
- Form 2120, Multiple Support Declaration
- Form 8283 Schedule B, Non-Cash Charitable Contributions, Declaration of Appraisal Summary
- Form 8332, Release of Claim to Exemptions for Children of Divorced Taxpayers
- Forms W-2, W-2G, and 1099R to support withholding (waiver in effect for processing year 1999; request for permanent waiver pending)

A. PROPOSED FUTURE IMPLEMENTATION

- Form 56, Notice Concerning Fiduciary Relationship
- Form 970, Application to Use LIFO Inventory Method
- Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness (also §1082 basis adjustment)
- Form 1310, Statement of Person Claiming Refund Due to a Deceased Taxpayer
- Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains
- Form 3115, Application for Change in Accounting Method
- Form 3468, Investment Credit (attached to 3800 or attached separately)
- Form 3520, Annual Return to Report Transactions with Foreign Trusts
- Form 8609, Low-Income Housing Credit Allocation Certificate
- Form 8693, Low-Income Housing Credit Disposition Bond
- Form 8847, Schedule A Receipt for Contributions to Selected Community Development Corporations (attached to 3800 or attached separately)
- T (Timber) Forest Industries Schedule
- Form W2-C, Statement of Corrected Income and Tax Amounts

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1. Changes to Form 8453 and 8453-OL: Signature Document

Reference to “ACH debit” has been revised to “direct debit.” The format within the ERO and paid preparer's sections for entering the firm name, address, and zip code has been revised and an entry space has been added for the phone number. The line references to Forms 1040, 1040A, and 1040EZ have been updated. Line 1 of Forms 8453 and 8453-OL is being modified from “Total Income” to “Adjusted Gross Income.” The Form 8453 jurat will contain the checkbox language.

2. Changes to Form 8453-OL (only)

The name of the form was changed to add “IRS” before *e-file* to be more consistent with the name of Form 8453.

Forms and Publications has solicited service centers for changes regarding the 2000 Form 8453-OL and is reviewing a new draft. Suggested changes include:

- Instruct the taxpayer not to attach a copy of the return to the Form 8453-OL
- Instructions on the use of the PIN by the taxpayer

IV. ELECTRONIC POSTMARK

The IRS wants taxpayers to have the same confidence in filing electronic returns on dates near filing deadlines as they have in filing paper returns using USPS postmarks.

I.R.C. §7502 provides that a return will be deemed timely filed if the date of the U.S. postmark stamped on the cover in which the return is mailed on or before the prescribed deadline for filing the return, including extensions of time to file. Section 7502 applies only to returns that are mailed before the prescribed due date and returned after the prescribed due date.

The electronic postmark has the same legal effect that a United States Postal Service postmark has for tax law issues that involve timeliness of filing.

The Internal Revenue Service Reform and Restructuring Act of 1998 (RRA 98) amended I.R.C. §7502 to authorize the Secretary to provide the extent to which the postmark rules apply to electronic filing. Temporary regulations were published January 15, 1999, to allow the Commissioner to enter into an agreement with transmitters, or to prescribe in forms, instructions, or other appropriate guidance the procedures for transmitters to provide electronic postmarks to taxpayers to acknowledge the date and time of receipt of an electronically filed document.

The regulation defines *electronic postmark* as “a date and time (in a particular time zone) the authorized electronic return transmitter receives the transmission of a taxpayer’s electronically filed document on its host system. However, if the taxpayer and the transmitter are in different time zones, it is the time in the taxpayer’s time zone that controls the timeliness of the electronically filed document.” (The taxpayer receives the date, time, and time zone of the transmitter. The taxpayer must adjust the postmark to his/her time zone.)

For tax year 2000 all transmitters will be allowed to provide an electronic postmark to taxpayers for Forms 1040 and all Extension of Time to File Form 1040 forms if they meet the requirements prescribed in Publication 1345. Those forms include Forms 4868, 2688, and 2350.

The taxpayer’s receipt of an electronic postmark will be a benefit of electronic filing. Taxpayers that file paper returns are not in actual receipt of a postmark unless they pay for additional services such as registered or certified mail or for delivery by a designated delivery service.

A transmitter is authorized to provide an electronic postmark if all tax returns and extensions of time to file that received an electronic postmark are transmitted to the IRS within two (2) days of receipt from the ERO or the taxpayer in the case of on-line Filing.

One additional requirement may be added in the near future.

V. TELEFILE

A. TAX YEAR 2000 CHANGES FOR TELEFILE 1040

- The TeleFile tax package will be reduced to 12 pages.
- Internal Revenue Service will not be mailing the TeleFile booklet to taxpayers that used a practitioner to file their taxes in the prior year.
- Any marketing that is done regarding TeleFile will promote filing by a personal computer (online filing and practitioner *e-file*).
- TeleFile will continue to use the 1040 *e-file* customer number.

B. TAX YEAR 2000 CHANGES FOR TELEFILE 4868

- Available on TeleFile beginning April 1, 2001, through April 17, 5:00 a.m.
- Will have a new phone number (not designated as yet).
- Taxpayer will be required to provide SSN, date of birth, and two pieces of information from prior year's tax return for access to the system. All entries must match. If married filing jointly, TeleFile will request the spouse's SSN, date of birth, and two pieces of information as well.
- Will allow direct debit from savings or checking account for balances and can include gift/GST tax. Payments will be deducted on April 16, 2001.
- A taxpayer utilizing direct debit for payment will authorize the payment by providing a five-digit PIN. The PIN is the taxpayer's choice, but five zeroes will not be permitted.
- Payment amount will be accepted from \$1.00 to the total liability; however, gift/GST tax payments will be required to be paid in full by utilizing direct debit.
- The routing transit number will be verified while the taxpayer is on the call.
- The taxpayer that does not owe an amount will not be asked to provide a PIN, but will receive a confirmation number.
- The taxpayer choosing to mail a check for payment will be given mailing instructions.
- A 10-digit confirmation number will be played to the taxpayer. The taxpayer must wait for this number, or the extension will not be filed.
- Form 4868 will be updated to provide the new 4868 TeleFile number and instructions for its use.
- All taxpayers (except first-time filers) may use the system.

All call sites should be advised on how to access the system and the requirements (listed above) for taxpayer access and use.

VI. ADDITIONAL INFORMATION

The IRS Digital Daily is the best source of electronic tax information provided by the IRS at the IRS Web site, www.irs.gov. Information concerning the IRS *e-file* program can be found under the subtitle Electronic Services. Information is also available in Publication 1345, *Handbook for Electronic Return Originators of Individual Income Tax Returns*, and Publication 1345A, *Filing Season Supplement for Electronic Return Originators*, which will be issued directly in December 2000.

VII. ELECTRONIC TAX ADMINISTRATION COORDINATORS

An Electronic Tax Administration (ETA) Coordinator is an IRS employee who can answer questions and help tax preparers and taxpayers apply to the IRS *e-file* program. There is an Electronic Tax Administration Coordinator for each state. The Coordinators' names, addresses, and telephone numbers are given on the IRS Web site, or in the following list. The Internal Revenue Service web site is www.irs.gov. Click on Electronic Services, then E-File Coordinators. For questions about your application or suitability check, call the Andover Service Center at 1-800-691-1894.

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Federal e-file Coordinators

Alabama	Paulette Windon	Paulette.Windon@irs.gov	504-558-3008
Alaska	Marie Lozano	Marie.E.Lozano@irs.gov	907-271-6458
Arizona	Doris Gunkel	Doris.A.Gunkel@irs.gov	602-207-8623
Arkansas	Shirley Raymond	Shirley.I.Raymond@irs.gov	405-297-4125
California			
Northern California	Deborah Torres	Deborah.Torres@irs.gov	510-637-2482
Sacramento	Prudy Hearn	Prudence.Hearn@irs.gov	916-974-5624
Central California	Garret Madsen	Garret.L.Madsen@irs.gov	408-817-6835
Los Angeles	Gordon Meyers	Gordon.Meyers@irs.gov	213-576-4183
Southern California:	Gindy Barnard	Gindy.D.Barnard@irs.gov	949-389-4606
Colorado	Terry Donohoue	Terence.Donohoue@irs.gov	303-446-1662
Connecticut	Michael Kinsley	MJKINS06@irs.gov	860-756-4617
Delaware	Karen Willard	Karen.Willard@irs.gov	410-962-1801
District Of Columbia	Karen Willard	Karen.Willard@irs.gov	410-962-1801
Florida			
North Florida	Jan Wishart	Jan.Wishart@irs.gov	904-665-1177
South Florida:	Jay Fanning	Julius.Fanning@irs.gov	954-423-7722
Foreign Location	Karen Winslow	Karen.A.Winslow@irs.gov	202-874-1534
Georgia	Janey Hauk	Janey.Hauk@irs.gov	404-338-7888
Hawaii	Glenna Nakamura	Glenna.T.Nakamura@irs.gov	808-539-2053
Idaho	Donna Weddle	Donna.Weddle@irs.gov	208-334-9086 ext 300
Illinois	Ruth Cameron	Ruth.Cameron@irs.gov	312-566-2200
Indiana	Eloise Erickson	Eloise.Erickson@irs.gov	317-226-6015
Iowa	Karen Weisser	Karen.A.Weisser@irs.gov	414-297-3574
Kansas	Janice Lawrence	Janice.K.Lawrence@irs.gov	314-612-4530
Kentucky	Betty Martin	Betty.Martin@irs.gov	615-250-5416
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Michigan	Therese Leszcz	Therese.J.Leszcz@irs.gov	313-628-3700
Minnesota	Michelle Benson	Michelle.P.Benson@irs.gov	651-312-8033
Mississippi	Paulette Windon	Paulette.Windon@irs.gov	504-558-3008
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Nebraska	Karen Weisser	Karen.A.Weisser@irs.gov	414-297-3574
Nevada	Rica Fitzhugh	Rica.Fitzhugh@irs.gov	702-455-1029
New Hampshire	Mary Dyleski	Mary.Dyleski@irs.gov	617-316-2502
New Jersey	Denise Perry	Denise.Perry@irs.gov	973-645-6685
New Mexico	Donna Stayton	Donna.J.Stayton@irs.gov	505-837-5515
New York			
Brooklyn	Barbara Goins	Barbara.Goins@irs.gov	718-488-2914
Manhattan	Darrell Weinberg	Darrell.Weinberg@irs.gov	212-436-1026
Upstate New York	Greg Gerfin	Gregory.Gerfin@irs.gov	716-961-5106
North Carolina	Veda Howell	Veda.Howell@irs.gov	336-378-2144

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Federal e-file Coordinators

North Dakota	Michelle Benson	Michelle.P.Benson@irs.gov	651-312-8033
Ohio	Jean Wetzler	Jeannen.M.Wetzler@irs.gov	513-263-3891
Oklahoma	Shirley Raymond	Shirley.I.Raymond@irs.gov	405-297-4125
Oregon	Kathy Howell	Kathy.S.Howell@irs.gov	503-326-7256
Pennsylvania	Lea Zacharka	Lea.X.Zacharka@irs.gov	215-861-1664
Rhode Island	Michael Kinsley	MJKINS06@irs.gov	860-756-4617
South Carolina	Betty Hawkins	Betty.Hawkins@irs.gov	803-765-5133
South Dakota	Michelle Benson	Michelle.P.Benson@irs.gov	651-312-8033
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Houston	Thelma Dennis	Thelma.G.Dennis@irs.gov	281-721-7435
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Vermont	Mary Dyleski	Mary.Dyleski@irs.gov	617-316-2502
Virginia	Gloria Lewis	Gloria.Lewis@irs.gov	804-916-8720
Washington	Brian Cahill	Brian.F.Cahill@irs.gov	206-220-5766
Washington, D.C.	see District of Columbia		
West Virginia	Gloria Lewis	Gloria.Lewis@irs.gov	804-916-8720
Wisconsin	Karen Weisser	Karen.A.Weisser@irs.gov	414-297-3574
Wyoming	Virginia Sonntag	Virginia.Sonntag@irs.gov	307-633-0858

State e-file Coordinators (as of 5/23/00)

Alabama Department of Revenue http://www.ador.state.al.us Ed Cutter, Coordinator	E-mail: ecutter@revenue.state.al.us Phone (334) 242-1101 Fax (334) 242-0064
Arizona Department of Revenue http://www.state.az.us/revenue Ed Vaughan, Coordinator	E-mail: edrvaughan@worldnet.att.net Phone (602) 542-4056 Fax (602) 542-4254
Arkansas Department of Finance and Administration http://www.state.ar.us/ Dan Brown, Coordinator	E-mail: dan.brown@rev.state.ar.us Help Desk (501) 682-7925 Fax (501) 682-7393
California Franchise Tax Board http://www.ftb.ca.gov Darice Trafton, Coordinator	E-mail: darice_trafton@ftb.ca.gov Help Desk (916) 845-0353 Fax: (916) 845-5340
Colorado Department of Revenue http://www.revenue.state.co.us Phil Archuletta, Coordinator	E-mail: parchuletta@spike.dor.state.co.us Phone (303) 866-3889 Fax (303) 866-3050
Connecticut Department of Revenue Services http://www.dsr.state.ct.us Jason Purslow, Coordinator	E-mail: jason.purslow@po.state.ct.us Phone (860) 297-5979 Fax (860) 297-4757

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State e-file Coordinators (as of 5/23/00)

Delaware Division of Revenue http://www.state.de.us/revenue James Stewart, Coordinator	E-mail: jstewart@state.de.us Phone (302) 577-8170 Fax (302) 577-8202
District of Columbia http://www.dccfo.com Office of Chief Financial Officer Sonja Peterson, Coordinator	E-mail: sonjap@otrtax.dcgov.org Help Desk (202) 442-6323 Fax (202) 442-6330
Hawaii Department of Taxation www.state.hi.us.tax/tax.html Susan Adaniya, Coordinator	E-mail: adaniys@tax.state.hi.us Phone: (808) 587-1692 Fax not available yet
Georgia Department of Revenue http://www.state.ga.us/departments/DOR Sandy Sharpe, Coordinator	E-mail: ssharp@gw.rev.state.ga.us Help Desk (404) 651-8555 Fax (404) 651-8266
Idaho State Tax Commission http://www.state.id.us/tax/home/htm Dawn Glazier, Coordinator	E-mail: dglazier@tax.state.id.us Phone (208) 334-7822 Fax (208) 334-7650
Illinois Department of Revenue http://www.revenue.state.il.us Kevin Richards, Coordinator	E-mail: krichards@revenue.state.il.us Help Desk (217) 524-4767 or 4097 Fax (217) 782-7992
Indiana Department of Revenue http://www.ai.org/dor Bill Dunbar, Coordinator	E-mail: bdunbar@dor.state.in.us Phone (317) 232-2066 Fax (317) 232-2322
Iowa Department of Revenue and Finance http://www.state.ia.us/government/drf Jay Kerrigan, Coordinator	E-mail: jay.kerrigan@idrf.state.ia.us Help Desk (515) 242-6359 Fax (515) 242-6040
Kansas Department of Revenue http://www.ink.org/public/kdor Nancy H. Lewis, Coordinator	E-mail: Nancy.Lewis@kdor.state.ks.us Phone (785) 296-4066 Fax (785) 296-7928
Kentucky State Revenue Cabinet http://www.state.ky.us/agencies/revenue/revhome.htm Judy Ritchie, Coordinator	E-mail: Judy.Ritchie@mail.state.ky.us Phone (502) 564-5370 Fax (502) 564-4206
Louisiana Department of Revenue http://www.rev.state.la.us Naomi Foret, Coordinator	E-mail: nforet@rev.state.la.us Help Desk (225) 925-7292 Fax (225) 925-6760
Maine Revenue Services Http://janus.state.me.us/revenue Brian S. Hodges, Coordinator	E-mail: Brian.S.Hodges@state.me.us Telephone (207) 624-9709 Fax (207) 624-9740

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State e-file Coordinators (as of 5/23/00)

Maryland Office of the Comptroller http://www.comp.state.md.us Jeane Wires, Coordinator Van Jones, Assistant	E-mail: jwires@comp.state.md.us E-mail: vjones@comp.state.md.us Phone (410) 260-7753 Fax (410) 974-2967
Massachusetts Department of Revenue http://www.magnet.state.ma.us/dor Kara A. Tempesta, Coordinator	E-mail: tempestak@dor.state.ma.us Help Desk (617) 887-5013 Fax (617) 887-5029
Michigan Department of Treasury http://www.treasury.state.mi.us Annette Olivier, Coordinator	E-mail: oliviera@state.mi.us Phone (517) 373-0614 Fax (517) 241-2727
Minnesota Department of Revenue http://www.taxes.state.mn.us Justine Schindeldecker, Coordinator	E-mail: justine.schindeldecker@notes.state.mn.us Help Desk: (651) 296-2153 (800) 657-3738 Fax (651) 296-8222
Mississippi State Tax Commission http://www.mstc.state.ms.us/index2.htm Niki Meadows, Coordinator	E-mail: nmeadows@ns1.mstc.state.ms.us Help Desk (601) 923-7040 Fax (601) 923-7039
Missouri Department of Revenue http://dor.state.mo.us Jerry Wingate, Coordinator	E-mail: Jerry.Wingate@mail.dor.state.mo.us Phone (573) 751-3930 Fax (573) 526-5915
Montana Department of Revenue Http://www.mt.gov/revenue Chris Cummings, Coordinator	E-mail: ccummings@state.mt.us Phone (406) 444-3627 Fax (406) 444-3082
Nebraska Department of Revenue http://www.nol.org/home/NDR Larry Chapman, Coordinator	E-mail: lchapman@rev.state.ne.us Phone (402) 471-5619 Fax (402) 471-5608
New Jersey Division of Taxation Http://www.state.nj.us/treasury/revenue Irwin Nadel, Coordinator	E-mail: inadel@revenue.state.nj.us Help Desk (609) 984-7989 Fax (609) 292-1777
New Mexico Taxation and Revenue http://www.state.nm.us/tax Lisa Gutierrez, Coordinator	E-mail: lgutierrez@state.nm.us Phone (505) 827-2357 Fax (505) 827-0469
New York Department of Taxation and Finance http://www.tax.state.ny.us/elf Dee Bethel, Coordinator	E-mail: dee_bethel@tax.state.ny.us Help Desk (518) 457-7296 Fax (518) 457-9813
North Carolina Department of Revenue http://www.dor.state.nc.us/DOR Alice Worsley, Coordinator Johnetta Baugham, Assistant	E-mail: alicedor@ncdial.net E-mail: jmbldor@ncdial.net Phone (919) 733-1674 Fax (919) 715-6086

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State e-file Coordinators (as of 5/23/00)

North Dakota Office of State Tax Commissioner Http://www.state.nd.us/taxdpt Becky Herrmann, Coordinator	E-mail: bherrman@state.nd.us Phone (701) 328-3598 Fax (701) 328-3700
Ohio Department of Taxation http://www.state.oh.us/tax Karen Fisk, Coordinator	E-mail: Karen_Fisk@tax.state.oh.us Help Desk (614) 433-7773 Fax (614) 433-7771
Oklahoma Tax Commission http://www.oktax.state.ok.us Darla Young, Coordinator	E-mail: dyoung@oktax.state.ok.us Help Desk (405) 521-3124 Fax (405) 522-4275
Oregon Department of Revenue Http://www.dor.state.or.us Cecily Martin, Coordinator	E-mail: cecily.a.martin@state.or.us Phone (503) 945-8642 Fax (503) 945-8649
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