

<b>Electronic Filing of State Sales and Use Tax Returns</b>			
<b>Preliminary Data -- Subject to Change</b>			
	<b>Filing Options Available</b>	<b>Non-paper Payment Vehicles</b>	<b>Other Electronic Services for Sales Tax Payers</b>
Alabama	Web filing, including File Import and File Upload, for sales, use and various other transaction taxes; Telefile also available. Third party filing also available	ACH Credit and Debit payments	Mandated e-file for sales, use and other business taxes (99 percent compliance.) Can also file some self-administered local taxes through state Web portal. Online business registration, online tax rate look-up, and online verification of resale and exemption certificates.
Arizona	Web filing for state and local transaction privilege (sales) tax	ACH Credit and Debit payments	Online business registration and verification of valid tax license. Account history of filings and payments. Secure e-mail.
Arkansas	Web filing for state and local sales taxes. Telefile for zero balance returns.	ACH Credit and Debit payments	Online notification of businesses closed for failure to pay sales tax.
California	Web filing for state and local sales taxes. Third party filing also available.	ACH Credit and Debit payments. Credit cards also accepted.	Online business registration and verification of valid tax license.
Colorado	Web filing for zero balance returns	ACH Credit and Debit payments	Online license verification. Download of location codes and tax rates.
Connecticut	Web filing for sales tax. Third party filing and "file import" options available. Telefile also available.	ACH Credit and Debit payments	Online business registration; account history available.
District of Columbia	Web filing for sales tax.	ACH Credit and Debit payments. Credit cards also accepted.	Online registration, account balance available.
Florida	Web filing for state and local sales taxes. Third party filing also available. Telefile available.	ACH Credit and Debit payments. Credit cards available for bill payments.	Register business, tax rate look-up, and request refund, register for e-services, request refund and verify resale certificates and exemptions.
Georgia	Web filing for state and local sales taxes. Third party filing also available. Telefile available.	ACH Credit and Debit payments	
Hawaii	Web filing for sales tax. Third party filing available.	ACH Debit and credit cards available	
Idaho	Web filing for sales tax.	ACH Credit and Debit payments. Credit cards also accepted.	View account history.
Illinois	Web filing for sales, use and various other transaction taxes; telefile also available. Third party filing also available.	ACH Credit and Debit payments	Business registration and account history online. Most telecom taxpayers have e-file mandate.

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Indiana	Web filing for sales tax with file import and file upload capabilities.	ACH Credit and Debit	Full-account maintenance, account history, payment scheduling, and secure email boxes. Renewal of the registered retail merchant certificate.
Iowa	Web filing for sales tax. Third party filing available.	ACH Credit and Debit payments. Credit cards also accepted.	Tax rate look-up, online business registration and ability to view eFile history. Semi-monthly sales tax filers are required to eFile. Sales tax quarterly returns are no longer mailed; however, payment vouchers continue to be mailed for those not making electronic payments.
Kansas	Web filing for sales tax. File upload/import and third party filing also available.	ACH Credit and Debit payments	Tax rate look-up, online registration and account management. Exemption certificate verification.
Kentucky	Web filing for sales tax. Telefile for zero balance returns.	ACH Credit and Debit, credit cards and e-checks.	Online registration for Etax, view account history, update address and business contact, receiving billing notices, and Live chat/Web response for questions.
Louisiana	Web filing for sales tax as well as a third party optoin. Telefile for zero balance returns is being phased out.	ACH Credit and Debit. Credit cards accepted with an additional fee.	Developing application to all filing of all local returns from a single site. Secretary has authority to mandate e-file by rule; rule likely to be promulgated in 2007.
Maine	Web filing for sales tax.	ACH Credit and Debit	
Maryland	Web filing for sales tax. Telefile for zero balance returns.	ACH Credit and Debit payments. Credit cards also accepted.	Online business registration. Online verification for exemptions and account history. Plan to add online bill pay application including direct debit pay.
Massachusetts	Web filing for sales, use and various other transaction taxes; telefile also available.	ACH Credit and Debit payments.	Account administration, add/delete taxes, change address, view history, manage bank account information, manage access of tax professionals. Taxpayers with over \$10,000 combined annual trust tax liability required to file electronically.
Michigan	No Web file.	ACH Credit and Debit	Online business registration; account history available.
Minnesota	Web filing for sales tax and certain other transaction taxes. Telefile available for sales tax.	ACH Credit and Debit. Credit cards accepted.	Online business registration. Account history and updates available. Paper returns no longer mailed.

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Mississippi	Web filing available for sales, use and other sales-related taxes. File import/upload is available with the web filing system. Telefile available for zero balance returns.	ACH Credit and Debit	Account history available for online filers.
Missouri	Telefile for zero balance returns.	Credit cards, ACH credit and E-check payments.	Online business registration, tax rate look-up.
Nebraska	Web filing for sales tax.	ACH Credit and Debit payments. Credit cards also accepted.	Tax rate look-up.
Nevada	Web filing for sales tax.	ACH Credit and Debit	Online business registration and account history.
New Jersey	Web filing for sales tax and certain other transaction taxes. Telefile available.	ACH Credit and Debit. Credit cards accepted.	Online business registration. E-filing mandated for all taxpayers.
New Mexico	Web filing for sales tax.	ACH Credit and Debit payments. Credit cards also accepted.	
New York	Web filing (PromptTax) for sales tax, including a file upload option; telefile for zero balance returns	ACH Credit and Debit payments.	Online tax rate look-up.
North Carolina	Web file for sales tax, including a file upload option for certain taxpayers.	ACH Credit and Debit	
North Dakota	Web filing for sales tax with a file import/upload function.	ACH Credit and Debit. Credit cards accepted.	Tax rate look up; taxpayer license verification. Centralized User ID/Password for all e-services.
Ohio	Web filing for sales, use and various other transaction taxes; telefile also available.	ACH Credit and Debit. Credit cards accepted.	Online business registration. Taxpayers with over \$1 million in gross receipts must file the Commercial Activity Tax electronically.
Oklahoma	Web file for sales tax and various other transaction taxes. File import and telefile options available.	ACH Credit and Debit	Online rate lookup, filing confirmation and verifications of various required information. Mandated e-file for taxpayers remitting over \$2500/month. E-filers receive additional discount for timely filing.
Pennsylvania	Web file for sales tax, including a file upload option and third party option. Telefile also available	ACH Credit and Debit. Credit cards accepted.	Online business registration. Account filing history. Paper returns not mailed.
Puerto Rico	Web filing for state and certain municipal sales and use taxes. Telefile also available.	ACH Credit and Debit payments.	Online business registration. Electronic filing and payment history available. Mandated electronic filing for merchants with a sales volume equal or greater than \$500,000.

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Rhode Island	Web file for sales tax.	ACH Credit and Debit. Credit cards accepted.	Online business registration.
South Carolina	Web filing for sales taxes. Telefile for zero balance returns. Third party filing is available.	ACH Credit and Debit. Credit cards accepted.	Online business registration.
South Dakota	Web file for sales tax with file import function.	ACH Credit and Debit	E-filers receive longer period to pay return; tax rate look up; online business registration
Tennessee	Web file for sales tax, including a file upload and a third party option. Telefile also available for zero balance returns.	ACH Credit and Debit. Credit cards coming in 06/2007.	Taxpayers with over \$5,000 in monthly liability required to file and pay electronically
Texas	Web file for sales tax. Third party also available.	ACH Credit and Debit. Credit cards accepted.	Online business registration. Some taxpayers mandated to file electronically.
Utah	Web file for sales tax.	ACH Credit and Debit. Credit cards accepted.	Online business registration.
Vermont	Web filing for sales tax and certain other transaction taxes.	ACH Debit and credit cards available	
Virginia	Web filing for sales tax.	ACH Credit and Debit payments	Online business registration. Account updates.
Washington	Web filing with a file upload ability for sales tax.	ACH Credit and Debit. Credit cards accepted.	Online account registration, tax rate look-up, online access to update account information, pay bill or request refund.
West Virginia	Web file for sales tax.	ACH Credit and Debit. Credit cards accepted.	Online business registration.
Wisconsin	Web file for sales tax, including a file upload option and third party option. Telefile also available and used extensively.	ACH Credit and Debit payments. Credit card payment available.	Some taxpayers required to file electronically. Online business registration.
Wyoming	Webfile for sales tax.	ACH Credit and Debit.	
Source: Federation of Tax Administrators based on information supplied by states.			