

State E-Payment Contacts and Requirements**Issued/Revised: June 17, 2011**Please notify Donna Muccilli at donna.muccilli@taxadmin.org of changes to information

STATE	CONTACT	State Website	EFT Requirements by Tax Type - indicate Mandate by (M)	Effective Date	E-Payment Methods Accepted e-Check, ACH Debit, ACH Credit, Fed wire, Check 21, Credit Cards
Alabama	Janice Lindsey 334-242-1891 Janice.Lindsey@revenue.alabama.gov	www.ador.alabama.gov	Sales Tax- Liability of \$750.00 (M) Withholding- Liability of \$750.00 per month(M) Business Privilege/ Corporate- Liability of \$750.00 per month(M) Motor Fuel – All (M) Oil and Gas- All (M) Severance- All (M) Tobacco – All (M)		e-Check, ACH Debit, ACH Credit, Fed wire, Check 21
Alaska	Paul E Dick 907-465-4773 Paul.dick@alaska.gov	www.tax.alaska.gov	Annual tax returns - \$150,000 (M) Monthly or quarterly returns - \$100,000 (M)	September 15, 1982	ACH Debit; Fed wire ACH Debit, Fed wire
Arizona	Lynette M. Nowlan 602-716-6281 LNowlan@azdor.gov	www.azdor.gov	Transaction Privilege Tax - \$1M annual liability (M) Withholding Tax - \$80,000 annual liability (M) Corporate Tax – Estimated Payments if annual liability is \$20,000 or more (M) Payroll Service Companies – if the definition of payroll	Effective May 31, 2011 for returns due	e-Check, ACH Debit, ACH Credit, Fed wire for emergency situations e-Check, ACH Debit, ACH Credit, Fed wire for emergency situations e-Check, ACH Debit, ACH Credit, Fed wire for emergency situations e-Check, ACH Debit, ACH Credit, Fed wire for emergency

			service company is met, all payments for all clients must be made electronically. (M)	after June 1, 2011. This includes all payments for the 2 nd quarter of 2011.	situations
Arkansas					
California BOE	eServices primary contact Connie Rodriguez 916-319-9991 connie.rodriquez@boe.ca.gov	www.boe.ca.gov	Sales & Use Tax \$10,000/mo avg (M)	01/01/06 (sales & use tax)	eCheck, ACH Debit, ACH Credit, Fedwire.
	Sales & Use Tax (Subject Matter Expert) Carole Kellogg 916-322-4598 carole.kellogg@boe.ca.gov		Special Taxes & Fees \$20,000/mo avg (M)	01/01/01 (special taxes & fees)	Also, Credit Cards are accepted for non-mandated accounts.
	Special Taxes & Fees (Subject Matter Expert) Maggi Baum 916-324-3850 maggi.baum@boe.ca.gov				
California FTB	Chris Reali 916-845-4445 chris.reali@ftb.ca.gov				
Colorado	Ann Hagerty 303-866-5592 ahagerty@dor.state.co.us	www.colorado.gov	Cigarette/ tobacco – All (M)		ACH Credit, ACH Debit
			Fuel Distributors – All (M)		ACH Credit, ACH Debit
			Severance Withholding – All (M)		ACH Credit, ACH Debit
			Sales Tax – State sales tax liability of \$75,000 annual (M)		ACH Credit, ACH Debit, e-check and credit card for some filers
			Wage Withholding - tax liability of \$50,000 annual (M)		ACH Credit, ACH Debit
Connecticut	John Howard 860-297-4974 John.howard@po.state.ct.us	www.ct.gov/DRS	Wage Withholding- \$2,000 per year annual liability.	07/01/2010	ACH Credit, ACH Debit, Credit card for some taxes, Fedwire
	Jim Annino 860-297-4713 Jim.annino@po.state.ct.us		All other business taxes- \$4,000 per year annual liability		

Delaware

District of
Columbia

Florida	Bill Ellis, 850-717-6491, EllisW@dor.state.fl.us	http://dor.myflorida.com/dor/ Detail on e-payment requirements: http://dor.myflorida.com/dor/ eservices/	Communications services (M)	January 1, 2008	<ul style="list-style-type: none">• ACH-Debit using the Department's Internet site• ACH-Debit using a touchtone telephone• ACH-Credit
			Gross receipts (M)		
			Insurance premium (M)		
			Motor Fuel – all mass transit system providers, local government users of diesel (M)		
			Motor fuel tax –all wholesalers/importers, petroleum carriers, exporters, blenders/retailers of alternative fuels (M) All licensees		
			Documentary stamp (M)		<ul style="list-style-type: none">• ACH-Debit using a touchtone telephone• ACH-Credit
			Pollutants (M)		
			Severance (M)		
			Miami-Dade County Lake Belt Mitigation fee (M)		
			Corporate income (M)		<ul style="list-style-type: none">• Internal Revenue Service's Modernized e-File (MeF) Program• ACH-Debit using the Department's Internet site• ACH-Debit using a touchtone telephone.

Motor fuel tax – all terminal suppliers and operators (M)

- ACH-Debit using the Department's Internet site
- ACH-Debit using a touchtone telephone.
- ACH-Credit.

Sales and use (M)

- ACH- Debit using the Department's Internet site

Unemployment (M) Any employer who paid unemployment tax for ten or more employees during any calendar quarter of the prior state fiscal year (July 1 through June 30)

- ACH-Debit using a touchtone telephone
- ACH-Debit using approved vendor software
- ACH-Debit using taxpayer-created software
- ACH-Credit

Georgia	Business:	https://etax.dor.ga.gov	Sales & Withholding Tax – Business Liability of \$5,000 due on any one return	January 1, 2006	ACH Debit, ACH Credit
	Rebecca Stensland 404-417-6450 ACH Debit questions efile@dor.ga.gov ACH Credit/ Credit Card questions DOR.Electronicfundstransfer@dor.ga.gov		Sales & Withholding – Business liability of \$1,000 due on any one return	January 1, 2010	ACH Debit, ACH Credit
	Technical: George Wood 404-417-6222 George.Wood@dor.ga.gov Ricky Chenault 404-417-6060 Ricky.Chenault@dor.ga.gov		Sales & Withholding – Business liability of \$1,000 due on any one return	January 1, 2011	ACH Debit, ACH Credit
			Corporate Tax - Business liability of \$10,000 due on any one payment	January 1, 1996	ACH Debit, ACH Credit
Hawaii	Technical:	http://hawaii.gov/tax/	(M) Tax liability exceeds \$100,000 annually for GE & Use, Transient Accommodations and Rental Motor Vehicle & Tour Surcharge.	January 1999	ACH Debit & Credit, ELF payments (e-check & credit cards)
	David Sharperson 808-587-1763 David.A.Sharperson@hawaii.gov Business: Rose Salvacion 808-587-8820 x4044 Rosila.R.Salvacion@hawaii.gov		Employers who are required to pay federal withholding taxes by EFT, will be required to pay state withholding taxes by EFT, effective with respect to wages paid on or after 01/01/2010.		
Idaho	Julie Smith 208-334-7528 Julie.smith@tax.idaho.gov	www.tax.idaho.gov	Any tax liability over \$100,000 must be remitted Electronically except Individual Income Tax (M)	Before 1999	Credit cards, E-check, ACH Debit, ACH Credit
	Rene Holtslander 208-332-6632 Rene.Holtslander@tax.idaho.gov				
Illinois	Gary Miller 217-524-4760 Gary.Miller@Illinois.gov	www.tax.illinois.gov	Withholding \$12,000 annual liability	1/1/2011	ACH debit & ACH Credit
			Telecom \$12,000 annual liability		ACH debit & ACH Credit
			Individual Income Tax \$200,00 annual liability		ACH debit, ACH Credit, & credit

			Motor Fuel None		card None
			All other taxes \$20,000 annual liability	10/1/2010	ACH debit & ACH Credit
Indiana	<p>Technical: Sandy Mowery 317-233-1853 smowery@dor.in.gov</p> <p>Marilyn Cooksey 317-232-3425 mcooksey@dor.in.gov</p> <p>Business: Elaine Honan 317-232-3356 ehonan@dor.in.gov</p>	http://www.in.gov/dor/	<p>Sales Tax- (M) if avg tax liability exceeds \$5000</p> <p>Streamlined Sales Tax - Model 1, 2 and 3 taxpayers are all required (M). Model "Other" legally required to file in Indiana are (M) if the avg monthly sales tax exceeds \$10,000. Model "Other" voluntary are (M) if the annual sales tax collections exceed \$30,000.</p> <p>Withholding Tax - (M) if avg monthly liability exceeds \$5000</p> <p>Corporate Income Tax - (M) if the estimated liability exceeds \$5000 per quarter</p>	<p>All are in effect now. The newest is the Wireless Prepaid 911 Fee effective 7/1/2010</p>	<p>Acceptable methods for EFT-required taxpayers - ACH Debit, ACH Credit. Only voluntary taxpayers may use Credit Card</p> <p>ACH Debit, ACH Credit</p> <p>Acceptable methods for EFT-required taxpayers - ACH Debit, ACH Credit. Only voluntary taxpayers may use Credit Card</p> <p>Acceptable methods for EFT-required taxpayers - ACH Debit, ACH Credit. Voluntary</p>

	taxpayers may use Credit Card or e-Check on our ePay program
Financial Institutions Tax- (M) if quarterly payment exceeds \$5000	ACH Debit, ACH Credit
Utility Receipts Tax - (M) if the annual liability exceeds \$40,000	ACH Debit, ACH Credit
Prepaid sales tax on gasoline - (M) All payments	ACH Debit, ACH Credit
Motor Fuel Tax - (M) if amount is over \$5000.	ACH Debit, ACH Credit
Special Fuel Tax - (M) if amount is over \$5000. NOTE: If the taxpayer is a supplier/permissive supplier all payments are (M)	ACH Debit, ACH Credit
Type II Gaming - (M) All payments	ACH Debit, ACH Credit
Tire Fee - If the taxpayer is required to remit sales tax by EFT, they are also required to remit the tire fee by EFT	Acceptable methods for EFT-required taxpayers - ACH Debit, ACH Credit. Only voluntary taxpayers may use Credit Card
Wireless Prepaid 911 Fee - (M) all payments	Indiana Code requires all payments to be made by ACH Debit using the Department's INTax program, www.intax.in.gov Note: Certain taxpayers have petitioned to remit by ACH Credit.

Approval to remit by ACH Credit must be obtained from the EFT business contact person.

Individual Income Tax - None are required

Voluntarily payments use the ePay program using e-Check or Credit Card

Individual Estimated Tax Payments - None are required

Voluntarily payments use the ePay program using e-Check or Credit Card

Iowa Technical: <http://www.iowa.gov/tax/>
Pete Johann
515.242.5882
Peter.Johann@iowa.gov

Business:
Rich Knapp
515.281.5362
Rich.Knapp@iowa.gov

LeAnn Stout
515.281.7227
Leann.Stout@iowa.gov

Sales Tax – Business Liability of more than \$5,000 per month

ACH Debit, ACH Credit, Fed wire, Credit Card

Withholding – Tax Liability of more than \$10,000 per month

ACH Debit, ACH Credit, Fed wire, Credit Card

Individual Income Tax – Estimated Payments any amounts

ACH Debit, Credit Card

Motor Fuel – All

ACH Debit, ACH Credit, Fed wire

Kansas Andy Coultis.
785-296-8841
Andy_Coultis@kdor.state.ks.us

Kentucky	Business:	https://revenue.ky.gov	Withholding/Sales and use tax accounts with the average monthly tax payments of \$25,000 or more (M)	January 1, 1995	ACH Debit, ACH Credit, Fed wire
	Martha Hoagland 502-564-7807 Martha.Hoagland@ky.gov				
	Marci Wells 502-564-7808 Marci.Wells@ky.gov		Motor Fuels- All (M)	June 20 th 2005	ACH Debit, ACH Credit (Election method only), Fed wire
Technical:		All other taxes voluntary			ACH Debit, ACH Credit, Fed wire
Lisa Robinson 502-564-6311 Lisa.Robinson@ky.gov					
Louisiana	eServices Help Desk 225-219-2488				
Maine	Business:	www.maine.gov/revenue	Combined Liability of 25,000	Jan 1, 2010	ACH Credit, Wire Transfer, ACH Debit (Teledebit, Maine EZ-Pay, I/E-File Debit)
	Lucie Klembara 207-287-8325 lucie.a.klembara@maine.gov				
	Technical:				
	James So 207-624-9572 james.c.so@maine.gov				
Maryland	Business:	www.marylandtaxes.com	Sales Tax/Withholding, Corporate Income Tax– Business Liability of \$10,000 (M).		ACH Debit, ACH Credit, Credit Cards
	Joy Wills MD ACH Transfer Unit Manager (business) jwills@comp.state.md.us 410-260-7601				
	Michael J. Melen MD Electronic Processing Section Manager (business) mmelen@comp.state.md.us 410-260-7617		Motor Fuel – Business Liability of \$10,000 (M)		ACH Debit, ACH Credit, Credit Cards
	Technical:		Individual Income Tax – voluntary, any amount; estimated and extension payments – voluntary, any amount		Direct Debit, Credit Cards
	Penny Berman MD ITD Web Systems (technical) pberman@comp.state.md.us 410-260-7693				
	Stephen Bouchard MD ITD E-Systems Supervisor (technical)				

Massachusetts	ACH Questions: Dick Moore 617-626-3423 moorer@dor.state.ma.us Mandate Questions: Teresa O'Brien-Horan 617-887-6272 horan@dor.state.ma.us	www.mass.gov/dor	Combined Trustee/ Business tax liability over \$5K annually (M) Any Individual Income Extension payment over \$5K (M) Corporate Excise for corporations with gross receipts/sales greater than \$100K annually (M)	\$5K as of 1/2011; \$10K since 2004 Since 2004 Since 2005	ACH Debit mandated for WebFile for Business users. Other accepted e-methods: ACH Credit, and Fed wire, Credit Cards for certain payments ACH Debit through Web Services for Income, ACH Credit ACH Debit, ACH Credit, Fed Wire and Credit cards for certain payments
Michigan	Bill for Taxes Due: Sean Bodell 517-636-4093 BodellSR@michigan.gov IFTA: Primary--Jean Cramner 517-636-4587 CramnerJ@michigan.gov Secondary--Nancy Schafer 517-636-4589 SchaferN@michigan.gov Tobacco: Primary--Michael Gruizenga 517-636-4612 GruizengaM@michigan.gov Secondary--Adam Weber 517-636-4619 WeberA@michigan.gov Motor Fuel:	www.michigan.gov/biztax	EFT required for income tax withholding if paying an average of \$40,000 or more in the previous year (M) EFT required for sales/use tax if paying \$720,000 or more in previous year (M) Other than above, EFT can be used but not mandated for: <ul style="list-style-type: none">• Withholding Tax• Michigan Business Tax Estimate• Michigan Business Tax Annual• Michigan Business Tax Extension• SBT Annual Return	Withholdin g-1986 Sales/Use Tax-1993, revised 1998 Motor Fuel-2003 Tobacco- 2005 IFTA-2007	ACH Debit ACH Credit Bill for Taxes Due: e-check ACH Debit

Primary--Jean Cramner
517-636-4587
CramnerJ@michigan.gov
Secondary--Nancy Schafer
517-636-4589
SchaferN@michigan.gov

All others:
Joshua Horn
517-636-4295
HornJR@michigan.gov

(C-8000 or C-8044)

- Sales Tax
- Use Tax on Sales and Rentals
- Use Tax on Purchases
- Motor Fuels
- IFTA Motor Carrier
- Bill for Taxes Due
- Tobacco
- 911

Minnesota Nancy Rose
651-556-4813
Nancy.K.Rose@state.mn.us

If any of the mandates below are met, all taxes/fees must be paid electronically.

All taxes can be made through any of these methods-Check, ACH Debit, ACH Credit, Fed wire, Check 21

Sales Tax; Corporation Tax; S Corporation Tax; partnership Tax; Unrelated Business Income Tax; Minnesota Care Tax; Cigarette and Tobacco Taxes; Alcohol Taxes; Insurance Taxes; Lawful Gambling Tax; Metropolitan Landfill- Business Liability of \$10,000 annual (M).

Withholding – Business Liability of \$10,000 annual (M); all payments from payroll service companies

Petroleum- All

Fiduciary Tax – at least 100 trusts

Mississippi Janet Cahee
601-923-7055
JANET.CAHEE@dor.ms.gov

www.dor.ms.gov

Business (MeF 1065 and 1120)

e-Check, ACH Debit, Credit Cards

Sales Tax - Liability of \$20,000 annual (M).

e-Check, ACH Debit, ACH Credit, Credit Cards

			Withholding Tax	ACH Debit, ACH Credit, E-Check, Credit Cards
			Individual Income Tax – (Legacy System)	E-Check, Credit Cards
			Individual Income Tax- (MeF 1040) 2011	ACH Debit, E-Check, Credit Card
Missouri	Katy Werdehausen 573-522-4300 Katy.Werdehausen@dor.mo.gov	www.dor.mo.gov	Sales Tax – Quarter-Monthly (Weekly) payments (M)	ACH Credit, Credit Card, E-Check
			Withholding – Quarter-Monthly (Weekly) payments (M)	ACH Credit, Credit Card, E-Check
Montana	Cody Hoover 406-444-4098 choover@mt.gov			
	David Berg 406-444-4070 daberg@mt.gov			
	Mary West 406-444-7372 mwest@mt.gov			
Nebraska	Larry Chapman 402-471-5619 Larry.chapman@nebraska.gov	www.revenue.ne.gov	Sales and Use Tax – Annual Payments of \$20,000 or more in prior year (M).	New Threshold Begins January 1, 2011 ACH Debit, ACH Credit, Credit Cards
			Corporate Income Tax – Annual Payments of \$20,000 or more in prior year (M).	New Threshold Begins January 1, 2011 ACH Debit, ACH Credit, Credit Cards
			Withholding Tax – Annual Payments of \$20,000 or more in prior year (M).	New Threshold Begins January 1, 2011 ACH Debit, ACH Credit, Credit Cards

Withholding Tax

All

ACH Debit

Motor Fuels

All

ACH Debit, Credit Card(IFTA only)

Miscellaneous Taxes

Accounts Receivable, Installment Payment Agreement (IPA), Beverage Container, Metropolitan Transportation Commuter Tax, Taxicab Medallion Owner, Tax Preparer registration Fee

ACH Debit, Credit Card (Accounts Receivable &IPA only)

New York Citywww.nyc.gov/finance

Property Tax payments - liability >\$300,000 (M)

ACH Debit, ACH Credit, Fed wire

Property Tax Payments:
Linda Levine
212-232-1544
LevineL@finance.nyc.govElectronic Filing and January
Payment is required for tax 1, 2011
preparers and businesses
that self filer TY201 or later
returns

New York CityLynn Witt
212-232-2459
wittl@finance.nyc.gov
BTFile@finance.nyc.gov

Corporate Tax Payments

North CarolinaLei Satterfield
919-715-5877
919-733-3149 Fax
lei.satterfield@dorn.comwww.dorn.comSales & Use, Machinery,
Utility & Liquor S&U – (M) if
liability is \$180,000 for 12
month period or at a
Monthly with Prepayment
Filing Frequency.10/1/201
0Online (ACH/Bank Draft, Visa or
MasterCard), ACH Credit, ACH
Debit (Touchtone/IVR, Voice,
Batch Transfer)Michael Williams
919-715-2053
919-733-3149 Fax
michael.williams@dorn.comWithholding, Motor Fuels,
Utilities Franchise, Alcoholic
Beverages, Piped Natural
Gas, Insurance, Tobacco,
Corporate Estimated – (M) if
liability is \$240,000 for 12
month period.

1996

A corporation required under 1/1/2000 federal code to pay Federal-Corporate Estimated electronically is also required to pay State-Corporate Estimated electronically.

North Dakota	Lucas Asche 701-328-3129 lwasche@nd.gov		
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Ohio	<p>Individual or School District: Karen Fisk 614-466-0197 614-644-8938 Karen_Fisk@tax.state.oh.us</p> <p>Employer/Withholding: Alan Moore 614-466-1614 Alan_Moore@tax.state.oh.us</p> <p>Sales tax, Commercial activity tax, Employer withholding, Unemployment compensation contributions, Workers' compensation premiums and Municipal income tax EFT payments from the Ohio Business Gateway: Bob Davidson 614-466-3094 Robert_Davidson@tax.state.oh.us</p>	<p>E-payments – not required</p> <p>Withholding – Tax liability of \$84,000 annual (M)</p>	<p>ACH Debit, ACH Credit, Credit Cards</p> <p>ACH Debit, ACH Credit,</p>
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Oklahoma	<p>Business: Joan Korthanke 405-521-3637 405-522-1711 Fax jkorthanke@tax.ok.gov</p> <p>Technical: Ted Pohlman 405-521-2055 tpohlman@tax.ok.gov</p>	<p>www.tax.ok.gov</p>	<p>Sales Tax – All new permit holders (M)</p> <p>Sales & Use Tax – Tax liability of \$30,000 annual (M)</p> <p>Withholding – Tax liability of \$5,000 per month or \$60,000 annually (M)</p> <p>Withholding – If mandated to be a Federal Semi-Weekly filer (M)</p>	<p>ACH Debit, ACH Credit, Credit Cards</p> <p>ACH Debit, ACH Credit, Credit Cards</p> <p>ACH Debit, ACH Credit, Credit Cards</p> <p>ACH Debit, ACH Credit, Credit Cards</p>
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			Wire Transfer Fee - All (M)	
			Motor Fuel – terminal operators, suppliers/permissive suppliers & bonded importers – Any amounts (M)	ACH Debit, ACH Credit ACH Debit, ACH Credit
			Prepaid Wireless 911 Fee – Those who have a requirement to pay sales tax electronically (M)	Effective 1/1/11 ACH Debit, ACH Credit, Credit Cards
			All other Business taxes and all Income Taxes (including estimated tax) – Any amounts	ACH Debit, ACH Credit, Credit Cards, Wire
Oregon	Warren Naillon, 503-947-2018 503-947-2016 Fax Warren.L.Naillon@state.or.us EFT Help/Message Line: 503-947-2017	www.oregon.gov/dor	Combined Payroll (includes Unemployment, withholding, Worker’s Benefit Fund Assessment, Tri-met transit district excise tax and Lane county transit district excise tax) If federally mandated (M)	ACH debit and ACH credit
			Estimated Corporate Excise and Income tax If federally mandated (M)	ACH debit and ACH credit
			Personal Income Tax No mandate	ACH debit and credit card
Pennsylvania	Danette Roberts 717.705.2131 717.772.4805 FAX danroberts@state.pa.us	http://www.revenue.state.pa.us	Corporate Taxes payments of \$20,000 or more must be remitted to the department electronically (M)	ACH Debit, ACH Credit, Fed Wire, Check 21, Credit Cards and Debit Cards
			Employer Withholding Tax payments of \$20,000 or more must be remitted to the department electronically (M)	ACH Debit, ACH Credit, Fed Wire, Check 21, Credit Cards and Debit Cards
			Motor Fuels Tax payments	ACH Debit, ACH Credit, Fed

Joseph Henry
(717) 425-2859

Customer/
Taxpayer Help Line:
(717) 787- 1392

of \$20,000 or more must
be remitted to the
department electronically
(M

Individual Income Tax –
any amount

Estimated Individual
Income Tax – any amount
The Philadelphia
Department of Revenue has
adopted regulations
regarding the electronic
filing and payment of
general taxes as well as
specific requirements for
various taxes, including
income tax and cigarette
tax. Effective January 1,
2011, any taxpayer that
remits an average of
\$20,000 or more per month
will be required to file the
tax return and remit the
attending tax payment
electronically through
electronic funds transfer.
The monthly threshold will
be calculated using the
monthly average from the
immediate prior calendar
year's filings. Taxpayers
who do not comply will be
subject to a penalty.

Taxpayers who submit
returns for parking tax,
vehicle rental tax, and liquor
sales tax must comply with
the general electronic filing
requirements.

Income Tax

The \$20,000 average
monthly threshold that

Wire, Check 21, Credit Cards
and Debit Cards

ACH Debit, Check 21, Credit
Cards and Debit Cards

generally applies to taxpayers applies to employers as well. Additionally, all payroll services that prepare tax returns and remit the tax on behalf of any of their clients will be required to electronically file and electronically pay the tax on behalf of their clients based on the withholding tax requirements. Payroll services will be required to electronically file the return and remit the tax despite the fact that their client's tax filing and payment does not rise to the \$20,000 average monthly threshold.

Cigarette Tax

Effective January 1, 2011, all taxpayers will be required to file the tax return and remit the attending tax payment electronically through electronic funds transfer. Failure to electronically file the return will subject the taxpayer to a penalty. General Tax Regulation Sec. 203, Income Tax Regulation Sec. 304, Tobacco and Tobacco-Related Products Tax Regulation Sec. 103, Liquor Sales Tax Regulation Sec. 302, Parking Tax Regulation Sec. 304, Vehicle Rental Tax Regulation Sec. 303, Philadelphia Department of Revenue, effective January 1, 2011

per month will be required to file the tax return and remit the attending tax payment electronically through electronic funds transfer. The monthly threshold will be calculated using the monthly average from the immediate prior calendar year's filings. Taxpayers who do not comply will be subject to a penalty

1/1/2010

ACH debit, ACH credit and credit cards
ACH debit, ACH credit and credit cards

Income Tax

1/1/2000

The \$20,000 average monthly threshold that generally applies to taxpayers applies to employers as well. Additionally, all payroll services that prepare tax returns and remit the tax on behalf of any of their clients will be required to electronically file and electronically pay the tax on behalf of their clients based on the withholding tax requirements. Payroll services will be required to electronically file the return and remit the tax despite the fact that their client's tax filing and payment does not rise to the \$20,000 average monthly threshold.

Cigarette Tax

1/1/2000

Effective January 1, 2011, all taxpayers will be required to file the tax return and remit the attending tax payment electronically through

electronic funds transfer.
 Failure to electronically file
 the return will subject the
 taxpayer to a penalty.
 General Tax Regulation Sec.
 203, Income Tax Regulation
 Sec. 304, Tobacco and
 Tobacco-Related Products
 Tax Regulation Sec. 103,
 Liquor Sales Tax Regulation
 Sec. 302, Parking Tax
 Regulation Sec. 304, Vehicle
 Rental Tax Regulation Sec.
 303, Philadelphia
 Department of Revenue,
 effective January 1, 2011

Rhode Island	Daniel Clemence 401-574-8732 401-574-8913 Fax Daniel.Clemence@tax.ri.gov	www.tax.ri.gov	Sales tax if payments average over \$200 per month (M)	1/1/2010	ACH debit, ACH credit and credit cards
			Withholding tax if employer has more than 10 employees (M)	1/1/2010	ACH debit, ACH credit and credit cards
			Any tax payment over \$10,000	1/1/2000	ACH debit, ACH credit and credit cards
South Carolina	Individual, Corporate and Fed/State E-payments: Keith Wicker 803-896-1845 wickerk@sctax.org EFT, Sales EDI, Motor Fuel EDI and Banking: Allison McLendon 803-896-1778 mclenda@sctax.org	www.sctax.org	Sales and Use Tax – Tax liability of \$15,000+ during period covered filing (M)		ACH Debit/Credit for Sales EDI/EFT. ACH Debit or credit card for ESales.
			Withholding – Tax liability of \$15,000+ period covered OR 24 payments or more annually (M)		ACH Debit/Credit for EFT. ACH Debit or credit card for EPay.
			Corporate Income Tax – Tax liability of \$15,000+ period covered filing (M)		ACH Debit/Credit for EFT. ACH Debit or credit card for EPay.
			Individual Income Tax – Tax liability of \$15,000+ for Balance Due returns or Estimated Tax payments		ACH Debit (EFW) submitted with FedState return. ACH Debit or credit card for EPay.
			Motor Fuels – Suppliers, Transporters & Terminal Operators (M)		ACH Debit/Credit for EFT.

South Dakota

Tennessee	Electronic Commerce Hot Line: Statewide toll-free: (866) 368-6374 Nashville-area and out-of-state: (615) 253-0704	www.tn.gov/revenue	Sales and Use Tax - average payment meets the minimum threshold of \$1,000 (M)	ACH Debit, ACH Credit, Credit Cards
			All Other Tax Types - average payment meets the minimum threshold of \$10,000 (M)	ACH Debit, ACH Credit, Credit Cards

Texas

Utah	<p>Financial Services: Scott Stevens 801-297-3872 801-297-3899 Fax: mailto:sstevens@utah.gov</p> <p>Business Services: Karen Moody 801-297-3817 800-662-4335 ext. 3817 mailto:Emedia-wt@utah.gov</p> <p>Technical Research Staff: 801 297-7705</p>	<p>General EFT Information: http://tax.utah.gov/sales/eft.html</p> <p>ACH Debit – Taxpayer Access Point (TAP) (scheduling of payments accepted): https://tap.tax.utah.gov</p> <p>ACH Debit – (WebExpress): (scheduling of payments accepted) https://tax.utah.gov/w-2/</p> <p>ACH Credit (Publication 43) (business initiated payments): http://tax.utah.gov/forms/pubs/pub-43.pdf</p>	<p>-Fiduciary (E) -Ind. Income Tax (E) -MV Rental* (M) -Restaurant Tax* (M) -Sales Tax* (M) Combined Sales & Sales Related Liability of \$96,000 or more each fiscal year. -Transient Room* (M) -Waste Tire* (M) -All other taxes</p> <hr/> <p>-Corporate Tax (E) -Emergency Services Telephone Fee (M) -Fuels Taxes (E) -MV Rental* (M) -Muni Energy Sales* -Muni Telecom License Tax (M) -Restaurant Tax* (M) -Sales Tax* (M) Combined Sales & Sales Related Liability of \$96,000 or more each fiscal year. -Transient Room* (M) -Waste Tire* (M) -Withholding (E)</p> <hr/> <p>-Corporate Tax (E) -Withholding (E) -Fuels Taxes (E)</p> <hr/> <p>*Sales related tax</p>	<p>ACH Debit Taxpayer Access Point (TAP)</p> <p>ACH Debit WebExpress</p> <hr/> <p>ACH Credit (see Pub. 43)</p> <hr/> <p>Credit Card</p>
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Wisconsin	Technical:	www.revenue.wi.gov	EFT Requirements by Tax Type - indicate Mandate by (M)	Effective Date	E-Payment Methods Accepted
	Tim Whitcher 608-264-9930 TIMOTHY.WHITCHER@revenue.wi.gov		Sales Tax – Business Liability of \$10,000 annual (M).	Begins December 1, 2010	ACH Debit (initiated through My Tax Account or initiated on an e-filed returns) ACH Credit, and Credit Cards ACH Debit, ACH Credit, & Credit Card
	Scott Mueller 608-266-8518 SCOTT.MUELLER@revenue.wi.gov		Sales Tax – Business liability of \$300 or more annual (M)	Begins December 1, 2010	ACH Debit, ACH Credit & Credit Card ACH Debit, ACH Credit, & Credit Card
	Business: Blanca Rivera 608-266-8469 BLANCA.RIVERA@revenue.wi.gov		Withholding – Tax liability of \$10,000 annual (M) Withholding – Tax liability of \$300 or more annual (M)	Begins December 1, 2010	ACH Debit, ACH Credit & Credit Card ACH Debit, ACH Credit & Credit Card
			Individual Income and Fiduciary Tax – Estimated Payments over \$40,000 in prior year (M)		ACH Debit, ACH Credit & Credit Card
			Individual Income and Fiduciary Tax – Estimated Payments over \$2,000 in prior year (M)	Begins December 1, 2010	ACH Debit, ACH Credit & Credit Card
			Corporation Income and Franchise Tax Estimated Payments Tax Due more than \$40,000 in prior year (M)		ACH Debit and ACH Credit & Credit Card
			Corporation Income and Franchise Tax Estimated Payments Tax Due more than \$1,000 in prior year (M)	Begins December 1, 2010	ACH Debit and ACH Credit & Credit Card
			Cigarette and/or Tobacco Tax \$40,000 due in prior year (M)		ACH Debit & ACH Credit
			Cigarette and/or Tobacco Tax \$1,000 due in prior year (M)	Begins December 1, 2010	ACH Debit & ACH Credit
			Liquor and Beer Tax \$40,000 due in prior year (M)		ACH Debit & ACH Credit
			Liquor and/or Beer Tax \$1,000 due in prior year (M)	Begins December 1, 2010	ACH Debit & ACH Credit

Motor Fuel – All \$40,000 due in prior year (M)		ACH Debit & ACH Credit
Motor Fuel – All \$1,000 due in prior year (M)	Begins December 1, 2010	ACH Debit & ACH Credit
Pass Through Withholding –All (M)	Begins December 1, 2010	ACH Debit and ACH Credit
Local Exposition Tax – when sales tax is required to be paid electronically (M)	Begins December 1, 2010	ACH Debit, ACH Credit and Credit Card
Premier Resort Tax – when sales tax is required to be paid electronically (M)	Begins December 1, 2010	ACH Debit, ACH Credit and Credit Card
Rental Vehicle Fee – when sales tax is required to be paid electronically (M)	Begins December 1, 2010	ACH Debit, ACH Credit and Credit Card

Wyoming