

	Electronic Payments	Electronic Filing
Alabama	X	X
Arizona	X	X
California	X	X
Connecticut	X	X
Florida	X	X
Georgia	X	X
Illinois	X	X
Indiana	X	X
Iowa	X	X
Kansas	X	X
Kentucky	X	X
Maryland	X	X
Massachusetts	X	X
Minnesota	X	X
Missouri	X	X
Nebraska	X	X
Nevada	X	X
New Jersey	X	X
New York	X	X
North Carolina	X	X
North Dakota	X	X
Ohio	X	X
Oregon	X	X
Pennsylvania	X	X
South Carolina	X	X
Tennessee	X	X
Texas	X	X
Utah	X	X
Virginia	X	X
Washington	X	X
Wisconsin	X	X