2009

Massachusetts Department of Revenue

Form EFO
Personal Income Tax Declaration of Paper Filing

Electronic Filing Requirement

State revenue departments across the country have found that electronic filing (Efile) of tax return information is the fastest, most accurate and safest method of data capture. For these reasons, the Massachusetts Department of Revenue (DOR) has mandated Efile for certain tax practitioners. Technical Information Release 04-30 requires any tax practitioner who prepared 100 or more personal income tax returns on behalf of clients during calendar year 2009 to submit all prepared personal income tax returns electronically in the current tax year unless the taxpayer directs that the return be filed on paper.

Declaration and Taxpayer Signature

My tax practitioner has explained to me that he/she is mandated to file Massachusetts income tax returns electronically unless I choose to file a paper return. I authorize the filing of a paper return with my signature below. I understand that the average turnaround time for paper processing is significantly longer than the three day average associated with Efile.

Your signature | Date

Please print or type. Privacy Act Notice available upon request. For the year January 1–December 31, 2009.

Your first name and initial | Last name | Your Social Security number

If a joint return, spouse's first name and initial | Last name | Spouse's Social Security number

City/Town/Post Office | State | Zip | Filing status: ☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household

Present street address (and apartment number)

Note: This form must be retained by the tax practitioner and made available for review upon DOR request.