

*Caution:*  
***DRAFT – DO NOT  
FILE***

This is an early release draft of  
a 2025 Massachusetts tax  
form or schedule.

Do not file **DRAFT** forms.

**DRAFT** forms **will not** be  
processed.



# Form EFO Personal Income Tax Declaration of Paper Filing

**2025**  
**Massachusetts**  
**Department of**  
**Revenue**

**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 16-9 requires any tax practitioner who prepared more than 10 personal income tax returns on behalf of clients during calendar year 2025 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, 2025.**

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 \_\_\_\_\_

Present street address (and apartment number) \_\_\_\_\_

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

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

DO NOT FILE.  
DRAFT AS OF OCTOBER 3, 2025.  
SUBJECT TO CHANGE.  
DO NOT FILE.