

EXHIBIT 4
States Requiring E-filing;
Threshold Number of Returns Prepared

	2005	2006	2007
Alabama	250*	100*	50*
California	1*	1*	1*
Connecticut	200	100	50
Massachusetts**	200	100	25
Michigan	200*	200*	200*
Minnesota	100	100	100
New Jersey	200	200	200
New York**	200*	100*	100*
Oklahoma**	50	50	50
Rhode Island***			
Utah	101	101	101
Virginia	100	100	100
Wisconsin	100	100	100

Source: Federation of Tax Administrators

* Using tax preparation software

** Opt-out by taxpayer available

*** Return threshold targets software developer, not preparer