



Prepare and eFile this Form via eFile.com.

**Attention:** Due to IRS/State regulations,  
State Income Tax Return Forms  
(with the exception of California)  
can only be eFiled together with an  
IRS Income Tax Return.

**This is an IRS/State policy, not an eFile.com policy.**

- Only California allows State Income Tax Forms to be eFiled without an IRS Income Tax Return.
- Steps on how to complete ONLY State Income Tax Forms on eFile.com without eFiling them:

<https://www.efile.com/states/>

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