



Changes to the E-File Mandate for Individuals

Recent legislation made certain changes to the e-file mandate for individuals. This e-file mandate applies to any tax returns or authorized tax documents prepared by individuals using tax software and required to be filed after January 1, 2012.

Under the new law, individuals must still e-file their personal income tax returns if:

- they use tax software to prepare their return;
- the tax software supports e-filing; and
- they have broadband internet access.

However, the new law **eliminated**:

- the \$25 penalty that applied to individuals for failure to e-file their personal income tax return, and
- the provision that denied individuals interest on any overpayment or refund claimed on a return until the return was properly e-filed.

Note: The e-file mandate for tax preparers has not changed for the 2012 filing season. Tax preparers subject to the e-file mandate are still subject to a penalty for failure to e-file a required return or authorized tax document.

For the most up-to-date information concerning the e-file mandates for individuals and for tax preparers, see the Tax Department Web site (www.tax.ny.gov).

NOTE: An Important Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The Department does not revise previously issued N-Notices.