

E-Filing to the States

- For more information and guidelines regarding state e-Filing, please refer to this website. [Combined Federal and State Filing \(CF/SF\) Program | Wage-Filing \(wagefiling.com\)](#)
- Combined Federal and State Filing (CF/SF) Program | Wage-Filing ([wagefiling.com](#)) *Please be aware that states can opt out of this program, and we are not always notified.* It will be necessary for you to double check with your state for updated requirements.
- In tax season 2020, the 1099-NEC was not a part of the IRS Combined Federal and State Filing Program, *however*, it has been included for tax season 2021.