SUBPART A: INTERNET RETURNS

Section

106.100 Composition of an Internet Return

106.110 Electronic Signature

106.120 Exclusions from Internet Filing

106.130 Where to Send Internet Returns

SUBPART B: INTERNET FILING PARTICIPANTS

Section

106.200 General Information

SUBPART C: BALANCE DUE RETURNS AND DIRECT DEPOSIT OF REFUNDS

Section

106.300 Balance Due General Information

106.310 Direct Deposit General Information

SUBPART D: TRANSMISSION PROCEDURES

Section

106.400 Confirmation of Internet Returns