

Alabama

ADDRESS	Alabama Department of RevenueIncome Tax Electronic Filing CenterP.O. Box 327450Montgomery, AL 36132
WEBSITE	http://www.revenue.alabama.gov
EMAIL	mailto:tavares.mathews@revenue.alabama.gov
PHONE	(334) 353-9497
FAX	(334) 353-8068
TAX REFUND INQUIRIES	Phone: (855) 894-7391
E-FILE MANDATE	Must e-file if preparing 11+ returns
OPT-OUT / WAIVER	Form EOO is mailed with paper return
ACCEPTS STATE ONLY E-FILE	Yes(Nonresident returns only)
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	E-file Not Offered by Jurisdiction
Estimate	E-file Not Offered by Jurisdiction
Amended	Yes
Other	
<div style="border: 1px solid black; padding: 5px;"> <p>LEGEND "Yes" - Form offered by jurisdiction - both paper and e-file supported "Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file "E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file "Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported "E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported</p> </div>	
DIRECT DEPOSIT OF REFUNDS	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	ERO retains AL-8453 for 3 years

PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 calendar days
REGULAR DUE DATE	05/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	State extension
DRIVER'S LICENSE	Required
WEBSITE FOR DRIVER'S LICENSE	The Alabama Department of Revenue is committed to fighting stolen identity refund fraud. To that end, the Department request that taxpayer's driver license number or State Issued ID number, as well as the state that issued it, the issue date and expiration date be submitted with the return. Omitting any of this information will cause your return to rejected and a paper return must be filed.
AVERAGE REFUND TIME	
E-filed Return	significantly faster than paper returns
Paper Return	up to 90 days
TAX YEARS SUPPORTED	Within 3 calendar years
1040NR DUAL STATUS	Paper Filing of State Return Required
1040NR NON-DUAL STATUS	Paper

Arizona

ADDRESS	Arizona Department of Revenue Electronic Filing Program 1600 West Monroe, Division Code 16 Phoenix, AZ 85007-2650
WEBSITE	http://www.azdor.gov
EMAIL	mailto:AZefile@azdor.gov
PHONE	(602) 716-6535
FAX	(602) 716-7999
TAX REFUND INQUIRIES	https://www.aztaxes.gov/Home/CheckRefund (602) 255-3381 or (800) 352-4090
E-FILE MANDATE	
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	No
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	Yes
Estimate	E-file Not Offered by Jurisdiction
Amended	E-file Not Offered by Jurisdiction
Other	
<div style="border: 1px solid black; padding: 5px;"> <p>LEGEND "Yes" - Form offered by jurisdiction - both paper and e-file supported "Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file "E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file "Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported "E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported</p> </div>	
DIRECT DEPOSIT OF REFUNDS	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS	Form AZ-8879
PIN ALLOWED AS SIGNATURE	Yes - Fed/State, No - State only
PERFECTION PERIOD	5 calendar days
REGULAR DUE DATE	05/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	Federal extension. State extension and payment if tax due
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	https://azdor.gov/individual-income-tax-filing-assistance/verifying-identity-and-avoiding-identity-theft
AVERAGE REFUND TIME	
E-filed Return	7-10 days
Paper Return	11-30 days
TAX YEARS SUPPORTED	Within 3 calendar years.
1040NR DUAL STATUS	PDF Attachment Allowed
1040NR NON-DUAL STATUS	Paper

Arkansas

ADDRESS	Ledbetter Building 1816 W 7th St, Rm 2300 Little Rock, AR 72201
WEBSITE	http://www.arkansas.gov/incometax
EMAIL	mailto:individual.income@dfa.arkansas.gov
PHONE	(501) 682-1100 / (800) 882-9275
FAX	(501) 682-7692
TAX REFUND INQUIRIES	https://www.dfa.arkansas.gov/income-tax/individual-income-tax/wheres-my-refund/ (800) 882-9275
E-FILE MANDATE	
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	No
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	Yes
Estimate	Yes
Amended	Yes
Other	
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DIRECT DEPOSIT OF REFUNDS	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	No
SIGNATURE REQUIREMENTS	ERO retains AR-8453 for 3 years

PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 calendar days
REGULAR DUE DATE	05/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	State accepts federal extension. (There is a box on our (140) returns if you're filing under an extension. If the box is checked, State presumes that a federal extension has been filed or attached)
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	https://www.dfa.arkansas.gov/income-tax/individual-income-tax/
AVERAGE REFUND TIME	
E-filed Return	10 business days
Paper Return	5 weeks
TAX YEARS SUPPORTED	Within 3 calendar years.
1040NR DUAL STATUS	Paper Filing of State Return Required
1040NR NON-DUAL STATUS	Paper

California

ADDRESS	E-file Coordinator, MS F-284 Franchise Tax Board P.O. Box 1468 Sacramento, CA 95812-1468
WEBSITE	http://www.ftb.ca.gov
EMAIL	mailto:e-file@ftb.ca.gov
PHONE	(916) 845-0353
FAX	(916) 855-5556
TAX REFUND INQUIRIES	https://www.ftb.ca.gov/online/refund/index.asp (800) 852-5711
E-FILE MANDATE	Must e-file if preparing 100+ returns
OPT-OUT / WAIVER	Form 8454
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	Yes
Estimate	Yes
Amended	Yes
Other	
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DIRECT DEPOSIT OF REFUNDS	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	ERO retains 8453, 8453PMT, or 8879 for 4

	years.	Carry from
	federal (default if federal e-file is enabled)Practitioner PINSelf-Select PINForm 8453 (default if federal e-file is not enabled)	
PIN ALLOWED AS SIGNATURE	Yes	
PERFECTION PERIOD	5 business days	
REGULAR DUE DATE	05/17	
EXTENDED DUE DATE	10/15	
ACCEPTS FEDERAL EXTENSION	Automatic extension	
DRIVER'S LICENSE	Optional	
WEBSITE FOR DRIVER'S LICENSE	https://www.ftb.ca.gov/about-ftb/newsroom/tax-news/print-version/october-2017.pdf	
AVERAGE REFUND TIME		
E-filed Return	up to 2 weeks	
Paper Return	up to 4 weeks	
TAX YEARS SUPPORTED	Within 3 calendar years.	
1040NR DUAL STATUS	PDF Attachment Allowed	
1040NR NON-DUAL STATUS	E-file	

Colorado

ADDRESS	Colorado Department of Revenue Steve Asbell, Coordinator Federal/State Electronic Filing Program PO Box 17087, Rm. 206 Denver, CO 80217-0087
WEBSITE	http://www.taxcolorado.com
EMAIL	mailto:stephen.asbell@state.co.us
PHONE	(303) 866-3889
FAX	(303) 866-3211
TAX REFUND INQUIRIES	c(303) 238-7378
E-FILE MANDATE	Returns claiming enterprise zone credits must be filed electronically by statute
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	Yes
Estimate	Yes
Amended	Yes
Other	
<div style="border: 1px solid black; padding: 5px;"> <p>LEGEND "Yes" - Form offered by jurisdiction - both paper and e-file supported "Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file "E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file "Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported "E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported</p> </div>	
DIRECT DEPOSIT OF REFUNDS	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes

ePayment	Yes
SIGNATURE REQUIREMENTS	ERO retains DR-8453 for 4 years
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	5 calendar days
REGULAR DUE DATE	05/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	Automatic extension
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	https://www.colorado.gov/pacific/tax/refund-status-identity-verification-correspondence-department
AVERAGE REFUND TIME	
E-filed Return	7-14 days
Paper Return	Varies by date of receipt: By January: Refund is received within 3 weeks. By February: Refund is received within 4 weeks. By March: Refund is received within 5 weeks. By April: Refund is received within 11 weeks.
TAX YEARS SUPPORTED	Within 3 calendar years.
1040NR DUAL STATUS	PDF Attachment Required
1040NR NON-DUAL STATUS	E-file

Connecticut

ADDRESS	Department of Revenue Services Douglas Harding, Coordinator E-file Coordinator 25 Sigourney Street Hartford, CT 06106
WEBSITE	http://www.ct.gov/DRS
EMAIL	mailto:Ct.efile@po.state.ct.us
PHONE	(860) 297-4986
FAX	(860) 297-4761
TAX REFUND INQUIRIES	(860) 297-5962 or (800) 382-9463
E-FILE MANDATE	Must e-file if preparing 50+ returns
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	Yes
Estimate	Yes
Amended	Yes
Other	
<div style="border: 1px solid black; padding: 5px;"> <p>LEGEND "Yes" - Form offered by jurisdiction - both paper and e-file supported "Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file "E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file "Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported "E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported</p> </div>	
DIRECT DEPOSIT OF REFUNDS	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	Completing federal 8879 signature requirements

	satisfies state requirement
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	5 calendar days
REGULAR DUE DATE	05/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	penalty is assessed if the return is filed within the extended due date and all tax due has paid by the Regular Due Date.
DRIVER'S LICENSE	Required
WEBSITE FOR DRIVER'S LICENSE	Effective for Tax Years 2016 and going forward, the taxpayer's driver license or state identification information is now required for electronic filing. If the primary taxpayer has been issued a driver license or state identification card, then they should provide that information to be entered into the software. Taxpayers need to provide the license or identification number, issuing state, issuing date, and expiration date for their licenses or identification cards. If filing jointly, the secondary taxpayer should also provide their driver license or identification information if they have a driver license or state issued identification card. If a taxpayer does not have a driver license or state issued identification, then they can check the box indicating that they do not have one.
AVERAGE REFUND TIME	
E-filed Return	CT does not make any promises for refund timing
Paper Return	CT does not make any promises for refund timing
TAX YEARS SUPPORTED	Within 3 calendar years.
1040NR DUAL STATUS	Paper Filing of State Return Required
1040NR NON-DUAL STATUS	E-file

Delaware

ADDRESS	Delaware Division of Revenue State Office Building 820 N. French StreetWilmington, Delaware 19801	Carvel
WEBSITE	http://www.revenue.delaware.gov	
EMAIL	REV_Mef_Support@Delaware.gov	
PHONE	(302) 577-8458	(302) 577-8170
FAX	(302) 577-8206	
TAX REFUND INQUIRIES	<a href="https://dorweb.revenue.delaware.gov/scripts/refinq/r
efinq.dll">https://dorweb.revenue.delaware.gov/scripts/refinq/r efinq.dll (302) 577-8784	
E-FILE MANDATE OPT-OUT / WAIVER		
ACCEPTS STATE ONLY E-FILE RETURN TYPES ACCEPTED	Yes	
Resident	Yes	
Part-Year Resident	Yes	
Nonresident	Yes	
Extension	Yes	
Estimate	E-file Not Offered by Jurisdiction	
Amended	E-file Not Offered by Jurisdiction	
Other		
<div style="border: 1px solid black; padding: 5px;"> <p>LEGEND “Yes” - Form offered by jurisdiction - both paper and e-file supported “Not Offered by Jurisdiction” - Form not offered by jurisdiction – neither paper nor e-file “E-file Not Offered by Jurisdiction” - Paper only form offered by jurisdiction – state does not offer e-file “Not Supported” - Form offered by jurisdiction but neither paper nor e-file supported “E-file Not Supported” - Paper form and e-file offered by jurisdiction – e-file not supported</p> </div>		
DIRECT DEPOSIT OF REFUNDS	Yes	
PAYMENT FOR BALANCE DUE		
Direct Debit	Yes	
Check	Yes	
ePayment	Yes	

SIGNATURE REQUIREMENTS	ERO retains DE-8453 for 3 years. An electronically transmitted return is not considered complete, and therefore filed, unless and until Form 8453 is signed by the taxpayer and received by the IRS.
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	5 calendar days
REGULAR DUE DATE	05/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	State extension
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	Not Available
AVERAGE REFUND TIME	
E-filed Return	2-5 business days
Paper Return	21 days
TAX YEARS SUPPORTED	Within 3 calendar years.
1040NR DUAL STATUS	PDF Attachment Required
1040NR NON-DUAL STATUS	E-file

District of Columbia

ADDRESS Chief, Systems and Forms Sylvia M. Magby 1101 4th Street, SW, 2nd Floor, Washington, DC 20024

WEBSITE <https://otr.cfo.dc.gov>

EMAIL <mailto:efile@dc.gov>

PHONE (202) 442-6239 or (202) 442-6279

FAX (202) 442-6890

TAX REFUND INQUIRIES https://mytax.dc.gov/_/#1 (202) 727-4829

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE Yes

RETURN TYPES ACCEPTED

Resident Yes

Part-Year Resident Yes

Nonresident Not Offered by Jurisdiction

Extension Yes

Estimate Yes

Amended Yes

Other

LEGEND

"Yes" - Form offered by jurisdiction - both paper and e-file supported

"Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file

"E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file

"Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported

"E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported

DIRECT DEPOSIT OF REFUNDS Yes

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS ERO retains D-40E for 3 years

PIN ALLOWED AS SIGNATURE No

PERFECTION PERIOD	5 calendar days
REGULAR DUE DATE	05/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	If you require more time to file your return, submit an extension of time to file request, Form FR-127, on or before April 15. A copy of the federal application for an extension of time to file is acceptable for requesting an extension of time for filing a DC return.
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	https://otr.cfo.dc.gov/page/electronic-filing-option
AVERAGE REFUND TIME	
E-filed Return	1-2 weeks
Paper Return	2-3 weeks
TAX YEARS SUPPORTED	Within 3 calendar years
1040NR DUAL STATUS	No Attachment Required
1040NR NON-DUAL STATUS	Paper

Federal

ADDRESS

WEBSITE

EMAIL

PHONE

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

RETURN TYPES ACCEPTED

Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	Yes
Estimate	Yes
Amended	Yes
Other	

LEGEND

"Yes" - Form offered by jurisdiction - both paper and e-file supported

"Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file

"E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file

"Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported

"E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported

DIRECT DEPOSIT OF REFUNDS	Yes
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PAYMENT FOR BALANCE DUE	
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Direct Debit	Yes
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Check	Yes
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ePayment	Yes
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SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE	N/A
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PERFECTION PERIOD

REGULAR DUE DATE	05/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	
DRIVER'S LICENSE	Required
WEBSITE FOR DRIVER'S LICENSE	
AVERAGE REFUND TIME	
E-filed Return	
Paper Return	
TAX YEARS SUPPORTED	
1040NR DUAL STATUS	No Attachment Required
1040NR NON-DUAL STATUS	Paper

Federal - FINCen 114

ADDRESS

WEBSITE

EMAIL

PHONE

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

RETURN TYPES ACCEPTED

Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	Yes
Estimate	
Amended	Yes
Other	

LEGEND

"Yes" - Form offered by jurisdiction - both paper and e-file supported

"Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file

"E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file

"Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported

"E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported

DIRECT DEPOSIT OF REFUNDS N/A

PAYMENT FOR BALANCE DUE

Direct Debit N/A

Check No

ePayment No

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE N/A

PERFECTION PERIOD

REGULAR DUE DATE	04/15
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	
DRIVER'S LICENSE	Required
WEBSITE FOR DRIVER'S LICENSE	
AVERAGE REFUND TIME	
E-filed Return	
Paper Return	
TAX YEARS SUPPORTED	
1040NR DUAL STATUS	No Attachment Required
1040NR NON-DUAL STATUS	N/A

Federal - Form 2350

ADDRESS

WEBSITE

EMAIL

PHONE

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

RETURN TYPES ACCEPTED

Resident

Part-Year Resident

Nonresident

Extension Yes

Estimate

Amended

Other

LEGEND

"Yes" - Form offered by jurisdiction - both paper and e-file supported

"Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file

"E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file

"Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported

"E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported

DIRECT DEPOSIT OF REFUNDS

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE

PERFECTION PERIOD

REGULAR DUE DATE 05/17

EXTENDED DUE DATE 10/15

ACCEPTS FEDERAL EXTENSION

DRIVER'S LICENSE

WEBSITE FOR DRIVER'S LICENSE

AVERAGE REFUND TIME

E-filed Return

Paper Return

TAX YEARS SUPPORTED

1040NR DUAL STATUS

1040NR NON-DUAL STATUS

Federal - Form 4868

ADDRESS

WEBSITE

EMAIL

PHONE

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

RETURN TYPES ACCEPTED

Resident

Part-Year Resident

Nonresident

Extension Yes

Estimate

Amended

Other

LEGEND

"Yes" - Form offered by jurisdiction - both paper and e-file supported

"Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file

"E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file

"Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported

"E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported

DIRECT DEPOSIT OF REFUNDS

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE N/A

PERFECTION PERIOD

REGULAR DUE DATE	05/17
EXTENDED DUE DATE	6/15
ACCEPTS FEDERAL EXTENSION	
DRIVER'S LICENSE	Required
WEBSITE FOR DRIVER'S LICENSE	
AVERAGE REFUND TIME	
E-filed Return	
Paper Return	
TAX YEARS SUPPORTED	
1040NR DUAL STATUS	No Attachment Required
1040NR NON-DUAL STATUS	

Georgia

ADDRESS	Georgia Department of Revenue Taxpayer Services Division 1800 Century Blvd. NE Atlanta, GA 30345
WEBSITE	https://dor.georgia.gov/
EMAIL	mailto:electronic.filing@dor.ga.gov
PHONE	(404) 417-2100
FAX	(404) 417-2101
TAX REFUND INQUIRIES	https://dor.georgia.gov/wheres-my-refund
E-FILE MANDATE	A tax preparer who falls under the IRS e-file mandate is mandated to e-file for Georgia.
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	E-file Not Offered by Jurisdiction
Estimate	E-file Not Offered by Jurisdiction
Amended	Yes
Other	
<div style="border: 1px solid black; padding: 5px;"> <p>LEGEND "Yes" - Form offered by jurisdiction - both paper and e-file supported "Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file "E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file "Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported "E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported</p> </div>	
DIRECT DEPOSIT OF REFUNDS	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	ERO retains GA-8453 for 3 years

PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	5 calendar days
REGULAR DUE DATE	05/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	Federal extension
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	GADOR is providing the following expectations and information: x For e-file returns: GADOR wants to receive the DL/ID Card information with the tax return. x For printed/paper forms requesting the DL/ID Card Information: GADOR requests the DL/ID Card information on the form(s) be provided, if available.
AVERAGE REFUND TIME	
E-filed Return	It may take more than 90 days from the date of receipt by DOR to process a return and issue a refund.
Paper Return	More than 6 weeks for returns paper-filed before April 1 12 weeks for returns paper-filed after April 1
TAX YEARS SUPPORTED	Within 3 calendar years.
1040NR DUAL STATUS	Paper Filing of State Return Required
1040NR NON-DUAL STATUS	Paper

Hawaii

ADDRESS	Hawaii Department of Taxation Electronic Processing Section P.O. Box 259 Honolulu, HI 96809-0259
WEBSITE	http://www.tax.hawaii.gov
EMAIL	mailto:tax.efile@hawaii.gov
PHONE	(808) 543-6814
FAX	(808) 587-1488
TAX REFUND INQUIRIES	tax.ehawaii.gov/hoihoi/refund.html Phone: (808) 587-4242 or (800) 222-3229
E-FILE MANDATE	
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	E-file Not Offered by Jurisdiction
Estimate	E-file Not Offered by Jurisdiction
Amended	Yes
Other	
<div style="border: 1px solid black; padding: 5px;"> <p>LEGEND</p> <p>"Yes" - Form offered by jurisdiction - both paper and e-file supported</p> <p>"Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file</p> <p>"E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file</p> <p>"Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported</p> <p>"E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported</p> </div>	
DIRECT DEPOSIT OF REFUNDS	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	Act of e-file is considered to be a signature

PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	Hawaii does not have a perfection period; return has to be resubmitted after the correction.
REGULAR DUE DATE	04/20
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	Hawaii does not support federal extension
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	Not Available
AVERAGE REFUND TIME	
E-filed Return	10-15 days
Paper Return	6-8 weeks
TAX YEARS SUPPORTED	Within 3 calendar years.
1040NR DUAL STATUS	Paper Filing of State Return Required
1040NR NON-DUAL STATUS	Paper

Idaho

ADDRESS	Idaho State Tax Commission PO Box 36 Boise ID 83722-0410
WEBSITE	tax.idaho.gov
EMAIL	E-file Help Desk: efilehelp@tax.idaho.gov Tax Information: taxrep@tax.idaho.gov
PHONE	Lisa Schroeder: (208) 334-7822 E-file Help Desk: (208) 332-6632 Tax Information: Phone: (800) 972-76
FAX	Lisa Schroeder: (208) 334-7650
TAX REFUND INQUIRIES	https://idahotap.gentax.com/tap/_/ Phone: (888) 228-5770 or (208) 364-7389 tax.idaho.gov/refund
E-FILE MANDATE OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE RETURN TYPES ACCEPTED	Yes
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	Not Offered by Jurisdiction
Estimate	Yes
Amended	Yes
Other	
<p>LEGEND "Yes" - Form offered by jurisdiction - both paper and e-file supported "Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file "E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file "Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported "E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported</p>	
DIRECT DEPOSIT OF REFUNDS	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	No

Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	Act of e-file is considered to be signature. The signature process used for the federal return is accepted for the state signature requirement. No signature is required for State-Only returns. No signature document should be mailed to the state.
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 calendar days
REGULAR DUE DATE	05/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	Federal extension
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	https://tax.idaho.gov/i-1187.cfm#dl
AVERAGE REFUND TIME	
E-filed Return	Seven to Eight weeks after you receive an acknowledgment
Paper Return	6 weeks
TAX YEARS SUPPORTED	Within 3 calendar years.
1040NR DUAL STATUS	Paper Filing of State Return Required
1040NR NON-DUAL STATUS	E-file

Illinois

ADDRESS

Illinois Department of Revenue
 Electronic Filing Division
 101 W. Jefferson, MC 2-249
 Springfield, IL 62704
 Returns without payment: Illinois Department of Revenue
 Springfield, IL 62719-0001
 Returns with payment: Illinois Department of Revenue
 Springfield, IL 62726-0001

WEBSITE

<http://www.iltax.com/#&panel1-1>

EMAIL

<mailto:REV.ILDOR.MEFIIT@illinois.gov>

PHONE

(217) 524-4767

FAX

(217) 782-7992

TAX REFUND INQUIRIES

url:<http://tax.illinois.gov/Individuals/Refunds.htm>
 (800) 732-8866 or (217) 782-3336

E-FILE MANDATE

Must e-file if preparing 10+ returns.

OPT-OUT / WAIVER

ERO retains Form IL-8948 for 3 years

ACCEPTS STATE ONLY E-FILE

Yes

RETURN TYPES ACCEPTED

Resident Yes

Part-Year Resident Yes

Nonresident Yes

Extension E-file Not Offered by Jurisdiction

Estimate Yes

Amended Yes

Other

LEGEND

"Yes" - Form offered by jurisdiction - both paper and e-file supported

"Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file

"E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file

"Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported

"E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported

DIRECT DEPOSIT OF REFUNDS

Yes

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS

ERO retains IL-8453 for 3 years

PIN ALLOWED AS SIGNATURE

No

PERFECTION PERIOD

5 business days

REGULAR DUE DATE

05/17

EXTENDED DUE DATE

10/15

ACCEPTS FEDERAL EXTENSION

Illinois grants an automatic six-month extension of time to file return. If you receive a federal extension of more than six months, you are automatically allowed that extension for Illinois. These extensions do not grant you an extension of time to pay any tax you owe. If you determine that you will owe tax, you must use Form IL-505-I, Automatic Extension Payment for Individuals, to pay any tax you owe to avoid penalty and interest on tax not paid by April 18, 2016.

DRIVER'S LICENSE

Optional

WEBSITE FOR DRIVER'S LICENSE<http://tax.illinois.gov/Fraud/IdentityTheft.htm>**AVERAGE REFUND TIME**

E-filed Return 14 days

Paper Return 4-6 weeks

TAX YEARS SUPPORTED

Within 3 calendar years

1040NR DUAL STATUS

Paper Filing of State Return Required

1040NR NON-DUAL STATUS

Paper

Indiana

ADDRESS	Indiana Government Center North100 N. Senate Avenue, Room N105Indianapolis, IN 46204
WEBSITE	http://www.in.gov/dor
EMAIL	mailto:altfilemgr@dor.in.gov
PHONE	(317) 615-2550
FAX	(317) 615-2520
TAX REFUND INQUIRIES	secure.in.gov/apps/dor/tax/refund (317) 233-4018
E-FILE MANDATE	Paid preparers who file 10+ Indiana individual income-tax returns must e-file those returns. As of the 2011 filing season, a penalty of \$50 for each return not filed in an electronic format, with a maximum penalty of \$25,000 per calendar year, is imposed on a professional preparer.
OPT-OUT / WAIVER	ERO retains Form IN-OPT for 5 years
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	E-file Not Offered by Jurisdiction
Estimate	E-file Not Offered by Jurisdiction
Amended	E-file Not Offered by Jurisdiction
Other	
<p>LEGEND "Yes" - Form offered by jurisdiction - both paper and e-file supported "Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file "E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file "Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported "E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported</p>	
DIRECT DEPOSIT OF REFUNDS	Yes

PAYMENT FOR BALANCE DUE

Direct Debit No

Check No

ePayment Yes

SIGNATURE REQUIREMENTS

ERO retains IT-8879 for 3 years from close of tax year

PIN ALLOWED AS SIGNATURE

Yes

PERFECTION PERIOD

5 calendar days

REGULAR DUE DATE

05/17

EXTENDED DUE DATE

11/14

ACCEPTS FEDERAL EXTENSION

Federal extension

DRIVER'S LICENSE

Optional

WEBSITE FOR DRIVER'S LICENSE

<http://www.in.gov/dor/4703.htm>

AVERAGE REFUND TIME

E-filed Return 2-4 weeks

Paper Return 4-8 weeks

TAX YEARS SUPPORTED

Within 3 calendar years

1040NR DUAL STATUS

No Attachment Required

1040NR NON-DUAL STATUS

E-file

Iowa

ADDRESS	Iowa Department of Revenue File Service Unit P.O. Box 10457 Des Moines, IA 50306-0457
WEBSITE	http://www.tax.iowa.gov
EMAIL	mailto:idrmeffdeveloper@iowa.gov
PHONE	(515) 281-3114 or (800) 367-3388
FAX	(515) 242-6487
TAX REFUND INQUIRIES	apps.idr.iowa.gov/wheresmyrefund/GetRefundStatus (515) 281-4966 or (800) 572-3944

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE	Yes
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RETURN TYPES ACCEPTED

Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	E-file Not Offered by Jurisdiction
Estimate	Yes
Amended	E-file Not Offered by Jurisdiction
Other	

LEGEND
 "Yes" - Form offered by jurisdiction - both paper and e-file supported
 "Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file
 "E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file
 "Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported
 "E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported

DIRECT DEPOSIT OF REFUNDS	Yes
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PAYMENT FOR BALANCE DUE

Direct Debit	Yes
Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS	ERO retains IA-8453 for 3 years
PIN ALLOWED AS SIGNATURE	Yes - Fed/State, No - State only
PERFECTION PERIOD	10 calendar days
REGULAR DUE DATE	06/01
EXTENDED DUE DATE	10/31
ACCEPTS FEDERAL EXTENSION	Iowa has no extension form. If you have at least 90% of the tax paid by the due date, you will automatically have until October 31 to file the return.
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	https://tax.iowa.gov/sites/files/idr/documents/2016filing_0.pdf
AVERAGE REFUND TIME	
E-filed Return	The Iowa Department of Revenue does not provide estimated time frames for refund processing because every return is different. Please check your Iowa refund status online at https://tax.iowa.gov/where-my-refund
Paper Return	6-12 weeks
TAX YEARS SUPPORTED	Within 3 calendar years
1040NR DUAL STATUS	Paper Filing of State Return Required
1040NR NON-DUAL STATUS	Paper

Kansas

ADDRESS	Kansas Department of Revenue 915 SW Harrison Street Topeka, Kansas 66612-1588
WEBSITE	http://www.ksrevenue.org
EMAIL	eservices@ks.gov or hope.manderino@ks.gov
PHONE	(785) 296-6993 or (785) 291-3539
FAX	(785) 296-0153
TAX REFUND INQUIRIES	https://www.kdor.ks.gov/Apps/kcsc/increfundstatus.aspx 1-800-894-0318
E-FILE MANDATE	
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	No
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	E-file Not Offered by Jurisdiction
Estimate	Yes
Amended	Yes
Other	
<div style="border: 1px solid black; padding: 5px;"> <p>LEGEND</p> <p>"Yes" - Form offered by jurisdiction - both paper and e-file supported</p> <p>"Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file</p> <p>"E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file</p> <p>"Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported</p> <p>"E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported</p> </div>	
DIRECT DEPOSIT OF REFUNDS	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	Act of e-file is considered to be signature. The

signature process used for the federal return is accepted for the state signature requirement. No signature is required for State-Only returns. No signature document should be mailed to the state.

PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	5 business days
REGULAR DUE DATE	05/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	Federal extension
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	https://www.ksrevenue.org/eservefile.html
AVERAGE REFUND TIME	
E-filed Return	7-10 days
Paper Return	8-12 weeks
TAX YEARS SUPPORTED	Within 3 calendar years
1040NR DUAL STATUS	No Attachment Required
1040NR NON-DUAL STATUS	Paper

Kentucky

ADDRESS	Kentucky Department of Revenue Audrey J. Terry 501 High Street, Station 22 Frankfort, KY 40601-2103
WEBSITE	http://www.revenue.ky.gov
EMAIL	mailto:audreyj.terry@ky.gov
PHONE	(502) 564-7862
FAX	(502) 564-0230
TAX REFUND INQUIRIES	https://iitrefundstatus.ky.gov/TRFWeb/index.jsp Phone: (502) 564-1600
E-FILE MANDATE	Must e-file if preparing more than 10 returns (follows IRS e-file mandate)
OPT-OUT / WAIVER	8948-K
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	Yes
Estimate	Yes
Amended	Yes
Other	
<div style="border: 1px solid black; padding: 5px;"> <p>LEGEND "Yes" - Form offered by jurisdiction - both paper and e-file supported "Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file "E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file "Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported "E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported</p> </div>	
DIRECT DEPOSIT OF REFUNDS	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes

ePayment	Yes
SIGNATURE REQUIREMENTS	ERO retains 8879-K for 3 years, or completes federal Form 8879
PIN ALLOWED AS SIGNATURE PERFECTION PERIOD	Yes
REGULAR DUE DATE	5 calendar days
EXTENDED DUE DATE	05/17
ACCEPTS FEDERAL EXTENSION DRIVER'S LICENSE	10/15
WEBSITE FOR DRIVER'S LICENSE	Kentucky accepts Form 40A102.
AVERAGE REFUND TIME	Optional
E-filed Return	The Kentucky Department of Revenue had added a field to the individual income tax return forms 740, 740-EZ, 740-NP, 740-NP-R that allows taxpayers to provide their driver's license or state issued ID number if they choose. While providing a driver's license or state issued ID number is optional, doing so may expedite return processing. The Kentucky Department of Revenue uses the driver's license or state issued ID number to screen returns for tax fraud and identity theft problems. Returns that do not include a driver's license or state issued ID number will not be scrutinized more than returns that do include a driver's license or state issued ID number.
Paper Return	
TAX YEARS SUPPORTED	7-10 Days
1040NR DUAL STATUS	4-6 weeks
1040NR NON-DUAL STATUS	Within 3 calendar years
	Paper Filing of State Return Required
	E-file

Kentucky Cities: Louisville

ADDRESS	Louisville Metro Revenue Commission 617 W Jefferson St Louisville, KY 40202 502-574-4900
WEBSITE	https://louisvilleky.gov/
EMAIL	lmrcmef@metrorevenue.org
PHONE	502-574-4900
FAX	
TAX REFUND INQUIRIES	
E-FILE MANDATE	LMRC's OL forms do not currently have an associated e-file mandate. LMRC may implement an e-file mandate for OL forms in the future.
OPT-OUT / WAIVER	N/A
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	
Estimate	Not Offered by Jurisdiction
Amended	Yes
Other	
<div style="border: 1px solid black; padding: 5px;"> <p>LEGEND "Yes" - Form offered by jurisdiction - both paper and e-file supported "Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file "E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file "Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported "E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported</p> </div>	
DIRECT DEPOSIT OF REFUNDS	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	No
ePayment	Yes

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE N/A

PERFECTION PERIOD 10 Days

REGULAR DUE DATE 04/15

EXTENDED DUE DATE 10/15

ACCEPTS FEDERAL EXTENSION

DRIVER'S LICENSE Required

WEBSITE FOR DRIVER'S LICENSE

AVERAGE REFUND TIME

E-filed Return

Paper Return

TAX YEARS SUPPORTED 2020

1040NR DUAL STATUS N/A

1040NR NON-DUAL STATUS N/A

Louisiana

ADDRESS

Louisiana Department of Revenue
Shanna Kelly or Kathleen Sheffield, Coordinator
Information Technology Division E-Services
P.O. Box 201
Baton Rouge, LA 70821-0201

WEBSITE

<http://www.revenue.louisiana.gov>

EMAIL

shanna.kelly@la.gov or travis.fossett@la.gov

PHONE

(225) 219-2490 or (225) 219-2488

FAX

(225) 219-2651

TAX REFUND INQUIRIES

latap.revenue.louisiana.gov/_/(888) 829-3071 or (225) 922-3270

E-FILE MANDATE

Must e-file at least 90% of returns if preparing 100+ returns. All Nonresident Professional Athlete returns must be e-filed.

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

Yes

RETURN TYPES ACCEPTED

Resident

Yes

Part-Year Resident

Yes

Nonresident

Yes

Extension

Yes

Estimate

E-file Not Offered by Jurisdiction

Amended

Yes

Other

LEGEND

"Yes" - Form offered by jurisdiction - both paper and e-file supported

"Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file

"E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file

"Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported

"E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported

DIRECT DEPOSIT OF REFUNDS

Yes

PAYMENT FOR BALANCE DUE

Direct Debit

Yes

Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	ERO retains LA-8453 for 3 years. If using a PIN, Form LA-8453 is not required.
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	5 calendar days
REGULAR DUE DATE	05/15
EXTENDED DUE DATE	11/15
ACCEPTS FEDERAL EXTENSION	Extension Form R-2868
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	Not Available
AVERAGE REFUND TIME	
E-filed Return	2-5 business days
Paper Return	6-8 weeks
TAX YEARS SUPPORTED	Within 3 calendar years
1040NR DUAL STATUS	PDF Attachment Required
1040NR NON-DUAL STATUS	E-file

Maine

ADDRESS	Maine Revenue Services E-file Operations 9107 Augusta, ME 04332-9107	ATTN: P.O. Box
WEBSITE	http://www.state.me.us/revenue	
EMAIL	mailto:efile.helpdesk@maine.gov	
PHONE	(207) 624-9730	
FAX	(207) 287-6628	
TAX REFUND INQUIRIES	https://portal.maine.gov/refundstatus (207) 626-8475	
E-FILE MANDATE	Must e-file if preparing more than 10 returns	
OPT-OUT / WAIVER		
ACCEPTS STATE ONLY E-FILE	Yes	
RETURN TYPES ACCEPTED		
Resident	Yes	
Part-Year Resident	Yes	
Nonresident	Yes	
Extension	E-file Not Offered by Jurisdiction	
Estimate	Yes	
Amended	Yes	
Other		
<p>LEGEND "Yes" - Form offered by jurisdiction - both paper and e-file supported "Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file "E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file "Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported "E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported</p>		
DIRECT DEPOSIT OF REFUNDS	Yes	
PAYMENT FOR BALANCE DUE		
Direct Debit	Yes	
Check	Yes	
ePayment	Yes	

SIGNATURE REQUIREMENTS	Act of e-file is considered to be signature. The signature process used for the federal return is accepted for the state signature requirement. No signature is required for State-Only returns. No signature document should be mailed to the state.
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	Maine does not have a perfection period.
REGULAR DUE DATE	05/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	Federal extension
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	https://www1.maine.gov/sos/bmv/licenses/index.htm
AVERAGE REFUND TIME	
E-filed Return	10-14 days
Paper Return	4-6 weeks
TAX YEARS SUPPORTED	Within 3 calendar years
1040NR DUAL STATUS	Paper Filing of State Return Required
1040NR NON-DUAL STATUS	E-file

Maryland

ADDRESS	Revenue Administration Division Electronic Processing Section 110 Carroll Street, Room 214 Annapolis, Maryland 21411-0001
WEBSITE	http://www.marylandtaxes.com
EMAIL	mailto:efil@comp.state.md.us
PHONE	(410) 260-7753
FAX	(410) 974-2274
TAX REFUND INQUIRIES	https://interactive.marylandtaxes.com/INDIV/refundsatus/home.aspx (410) 260-7701 or toll-free at 1-(800) 218-8160
E-FILE MANDATE	Must e-file if more than 100 returns were filed in the prior taxyear.
OPT-OUT / WAIVER	A checkmark box on Form 502/505 authorizes the paid preparer not to e-file.
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	Yes
Estimate	Yes
Amended	Yes
Other	
<div style="border: 1px solid black; padding: 5px;"> <p>LEGEND “Yes” - Form offered by jurisdiction - both paper and e-file supported “Not Offered by Jurisdiction” - Form not offered by jurisdiction – neither paper nor e-file “E-file Not Offered by Jurisdiction” - Paper only form offered by jurisdiction – state does not offer e-file “Not Supported” - Form offered by jurisdiction but neither paper nor e-file supported “E-file Not Supported” - Paper form and e-file offered by jurisdiction – e-file not supported</p> </div>	
DIRECT DEPOSIT OF REFUNDS	Yes

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS

ERO retains EL101 for 3 years

PIN ALLOWED AS SIGNATURE

No

PERFECTION PERIOD

5 days

REGULAR DUE DATE

07/15

EXTENDED DUE DATE

10/15

ACCEPTS FEDERAL EXTENSIONForm 502E, if tax is due to the state and you did not obtain a federal extension
Federal extension if no tax is due to the state**DRIVER'S LICENSE**

Optional

WEBSITE FOR DRIVER'S LICENSEhttp://taxes.marylandtaxes.com/Individual_Taxes/General_Information/Whats_New_for_the_Tax_Filing_Season.shtml**AVERAGE REFUND TIME**

E-filed Return up to 5 days

Paper Return 7-14 days

TAX YEARS SUPPORTED

Within 3 calendar years

1040NR DUAL STATUS

PDF Attachment Allowed

1040NR NON-DUAL STATUS

E-file

Massachusetts

ADDRESS	Department of Revenue Barry White, Coordinator Information Services Organization/ELF Program P.O. Box 7013 Boston, MA 02204
WEBSITE	http://www.mass.gov/dor
EMAIL	mailto:whiteb@dor.state.ma.us
PHONE	(617) 887-6367 (617) 887-5174
FAX	(617) 887-5029
TAX REFUND INQUIRIES	https://www.mass.gov/how-to/check-the-status-of-your-tax-refund (617) 887-6367 (1-800) 392-6089
E-FILE MANDATE	Must e-file if preparing more than 10 returns. ONLINE FILING MANDATE: Extension requests must be e-filed with direct debit or be filed online if (1) no payment or (2) payment is \$5,000 or more.
OPT-OUT / WAIVER	ERO retains Form EFO
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	Yes
Estimate	Yes
Amended	Yes
Other	
<p>LEGEND "Yes" - Form offered by jurisdiction - both paper and e-file supported "Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file "E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file "Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported "E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported</p>	
DIRECT DEPOSIT OF REFUNDS	Yes

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS

ERO retains M-8453 for 3 years

PIN ALLOWED AS SIGNATURE

No

PERFECTION PERIOD

5 business days

REGULAR DUE DATE

05/17

EXTENDED DUE DATE

10/15

ACCEPTS FEDERAL EXTENSION

Form-M4868 (Automatic extension is granted if 80% tax due is paid by the tax return due date)

DRIVER'S LICENSE

Optional

WEBSITE FOR DRIVER'S LICENSE<https://www.mass.gov/service-details/tips-for-filing-taxes>**AVERAGE REFUND TIME**

E-filed Return 4-6 weeks

Paper Return 8-10 weeks

TAX YEARS SUPPORTED

Within 3 calendar years

1040NR DUAL STATUS

No Attachment Required

1040NR NON-DUAL STATUS

Paper

Michigan

ADDRESS Michigan Electronic Filing Programs Office
Scott Bunell, FDES Coordinator
Michigan Department of Treasury
430 W. Allegan St.
Lansing, MI 48922

WEBSITE <http://www.MIfastfile.org>

EMAIL <mailto:MIFormsEfile@michigan.gov>

PHONE (517) 636-4450

FAX (517) 636-6826

TAX REFUND INQUIRIES https://www.michigan.gov/taxes/0,4676,7-238-43513_75466---,00.html (517) 636-4486

E-FILE MANDATE Must e-file if preparing 11+ returns

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE Yes

RETURN TYPES ACCEPTED

Resident Yes

Part-Year Resident Yes

Nonresident Yes

Extension E-file Not Offered by Jurisdiction

Estimate E-file Not Offered by Jurisdiction

Amended Yes

Other

LEGEND

"Yes" - Form offered by jurisdiction - both paper and e-file supported

"Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file

"E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file

"Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported

"E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported

DIRECT DEPOSIT OF REFUNDS Yes

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS	Accepts federal PIN as signature when filing fed/state. For state-only, provide shared secrets to use a state PIN, or complete Form MI-8453. If used, ERO retains MI-8453 for 6 years.
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	State does not have a perfection date
REGULAR DUE DATE	05/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	(If you have not been granted a federal extension, the Michigan Department of Treasury will grant a 180-day extension for individual income tax)
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	Not Available
AVERAGE REFUND TIME	
E-filed Return	7 days
Paper Return	6 weeks
TAX YEARS SUPPORTED	Within 3 calendar years
1040NR DUAL STATUS	Paper Filing of State Return Required
1040NR NON-DUAL STATUS	E-file

Michigan Cities - Common Forms

ADDRESS

WEBSITE

EMAIL

PHONE

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

RETURN TYPES ACCEPTED

Resident

Part-Year Resident

Nonresident

Extension

E-file Not Offered by Jurisdiction

Estimate

E-file Not Offered by Jurisdiction

Amended

Other

LEGEND

“Yes” - Form offered by jurisdiction - both paper and e-file supported

“Not Offered by Jurisdiction” - Form not offered by jurisdiction – neither paper nor e-file

“E-file Not Offered by Jurisdiction” - Paper only form offered by jurisdiction – state does not offer e-file

“Not Supported” - Form offered by jurisdiction but neither paper nor e-file supported

“E-file Not Supported” - Paper form and e-file offered by jurisdiction – e-file not supported

DIRECT DEPOSIT OF REFUNDS Yes

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE N/A

PERFECTION PERIOD

REGULAR DUE DATE	04/15
EXTENDED DUE DATE	10/30
ACCEPTS FEDERAL EXTENSION DRIVER'S LICENSE	
WEBSITE FOR DRIVER'S LICENSE	
AVERAGE REFUND TIME	
E-filed Return	
Paper Return	
TAX YEARS SUPPORTED	
1040NR DUAL STATUS	Paper Filing of State Return Required
1040NR NON-DUAL STATUS	Paper

Michigan Cities - Not Listed

ADDRESS

WEBSITE

EMAIL

PHONE

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

RETURN TYPES ACCEPTED

Resident	E-file Not Offered by Jurisdiction
Part-Year Resident	Not Offered by Jurisdiction
Nonresident	Not Offered by Jurisdiction
Extension	Not Offered by Jurisdiction
Estimate	E-file Not Offered by Jurisdiction
Amended	E-file Not Offered by Jurisdiction
Other	

LEGEND

"Yes" - Form offered by jurisdiction - both paper and e-file supported

"Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file

"E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file

"Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported

"E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported

DIRECT DEPOSIT OF REFUNDS N/A

PAYMENT FOR BALANCE DUE

Direct Debit No

Check Yes

ePayment No

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE N/A

PERFECTION PERIOD

REGULAR DUE DATE 04/30

EXTENDED DUE DATE

ACCEPTS FEDERAL EXTENSION

DRIVER'S LICENSE

WEBSITE FOR DRIVER'S LICENSE

AVERAGE REFUND TIME

E-filed Return

Paper Return

TAX YEARS SUPPORTED

1040NR DUAL STATUS

Paper Filing of State Return Required

1040NR NON-DUAL STATUS

Paper

Michigan City - Detroit

ADDRESS	Michigan Electronic Filing Programs Office Scott Bunell, FDES Coordinator Michigan Department of Treasury 430 W. Allegan St. Lansing, MI 48922
WEBSITE	http://www.michigan.gov/citytax
EMAIL	mailto:MIFormsEfile@michigan.gov
PHONE	(517) 636-4450
FAX	(517) 636-6826
TAX REFUND INQUIRIES	https://www.michigan.gov/taxes/0,4676,7-238-43513_75466---,00.html (517) 636-5829
E-FILE MANDATE	Must e-file if preparing 11+ returns
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	E-file Not Offered by Jurisdiction
Estimate	E-file Not Offered by Jurisdiction
Amended	Yes
Other	

LEGEND

"Yes" - Form offered by jurisdiction - both paper and e-file supported

"Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file

"E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file

"Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported

"E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported

DIRECT DEPOSIT OF REFUNDS	No
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	No

SIGNATURE REQUIREMENTS	Accepts federal PIN as signature when filing fed/state. For state-only, provide shared secrets to use a state PIN, or complete Form MI-8453. If used, ERO retains MI-8453 for 6 years.
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	City does not have a perfection date
REGULAR DUE DATE	05/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	(If you have not been granted a federal extension, the Michigan Department of Treasury will grant a 180-day extension for individual income tax)
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	Not Available
AVERAGE REFUND TIME	
E-filed Return	7 days
Paper Return	6 weeks
TAX YEARS SUPPORTED	Within 3 calendar years
1040NR DUAL STATUS	N/A
1040NR NON-DUAL STATUS	N/A

Minnesota

ADDRESS	Minnesota RevenueMail Station 5510St. Paul, MN 55146-5510
WEBSITE	http://www.revenue.state.mn.us/Pages/default.aspx
EMAIL	individual.incometax@state.mn.us & indinctax@state.mn.us
PHONE	(651) 296-3781 or 1-(800) 652-9094
FAX	(651) 556-3130
TAX REFUND INQUIRIES	www.revenue.state.mn.us/individuals/individ_income/pages/draft-wmr-context-page.aspx (651) 296-4444 or 1-(800) 657-3676
E-FILE MANDATE	Must e-file if preparing 10+ returns
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	E-file Not Offered by Jurisdiction
Estimate	Yes
Amended	E-file Not Offered by Jurisdiction
Other	
<div style="border: 1px solid black; padding: 5px;"> <p>LEGEND</p> <p>"Yes" - Form offered by jurisdiction - both paper and e-file supported</p> <p>"Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file</p> <p>"E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file</p> <p>"Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported</p> <p>"E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported</p> </div>	
DIRECT DEPOSIT OF REFUNDS	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes

ePayment	Yes
SIGNATURE REQUIREMENTS	Act of e-file is considered to be signature
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	5 calendar days
REGULAR DUE DATE	05/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	No extension form needs to be filed.
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	Not Available
AVERAGE REFUND TIME	
E-filed Return	10 days
Paper Return	4-12 weeks
TAX YEARS SUPPORTED	Within 3 calendar years
1040NR DUAL STATUS	Paper Filing of State Return Required
1040NR NON-DUAL STATUS	E-file

Minnesota Other - Property Tax Refund

ADDRESS	Minnesota RevenueMail Station 5510St. Paul, MN 55146-5510
WEBSITE	http://www.revenue.state.mn.us/Pages/default.aspx
EMAIL	individual.incometax@state.mn.us & indinctax@state.mn.us
PHONE	(651) 296-3781 or 1-(800) 652-9094
FAX	(651) 556-3130
TAX REFUND INQUIRIES	www.revenue.state.mn.us/individuals/individ_income/pages/draft-wmr-context-page.aspx (651) 296-4444 or 1-(800) 657-3676
E-FILE MANDATE	
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	
Part-Year Resident	
Nonresident	
Extension	Not Offered by Jurisdiction
Estimate	Not Offered by Jurisdiction
Amended	E-file Not Offered by Jurisdiction
Other	
<div style="border: 1px solid black; padding: 5px;"> <p>LEGEND "Yes" - Form offered by jurisdiction - both paper and e-file supported "Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file "E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file "Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported "E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported</p> </div>	
DIRECT DEPOSIT OF REFUNDS	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	N/A
Check	No

ePayment	No
SIGNATURE REQUIREMENTS	Must meet MeF standards
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	There is not a grace period on the received date of the return. The statute of limitations (SOL) for property tax refunds is 1 year from the original due date, i.e. 2016 M1PR due date is 8/15/2017, SOL to claim refund is 8/15/2018.
REGULAR DUE DATE	08/15
EXTENDED DUE DATE	None
ACCEPTS FEDERAL EXTENSION	
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	Not Available
AVERAGE REFUND TIME	
E-filed Return	No estimated time. Status can be checked at http://www.revenue.state.mn.us/individuals/individual_income/pages/draft-wmr-context-page.aspx
Paper Return	No estimated time. Status can be checked at http://www.revenue.state.mn.us/individuals/individual_income/pages/draft-wmr-context-page.aspx
TAX YEARS SUPPORTED	2016 and Later
1040NR DUAL STATUS	N/A
1040NR NON-DUAL STATUS	N/A

Mississippi

ADDRESS	Department of Revenue Jason Adams state E-file Coordinator P.O. Box 1033 Jackson, MS 39215	
WEBSITE	http://www.dor.ms.gov	
EMAIL	mailto:efile@dor.ms.gov	
PHONE	(601) 923-7465 (601) 923-7582	
FAX	(601) 923-7039 or (601) 923-7500	
TAX REFUND INQUIRIES	www.dor.ms.gov Refund	Check Status of My 601-923-7801

E-FILE MANDATE**OPT-OUT / WAIVER****ACCEPTS STATE ONLY E-FILE**

Yes

RETURN TYPES ACCEPTED

Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	E-file Not Offered by Jurisdiction
Estimate	E-file Not Offered by Jurisdiction
Amended	Yes
Other	

LEGEND

"Yes" - Form offered by jurisdiction - both paper and e-file supported

"Not Offered by Jurisdiction" - Form not offered by jurisdiction - neither paper nor e-file

"E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction - state does not offer e-file

"Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported

"E-file Not Supported" - Paper form and e-file offered by jurisdiction - e-file not supported

DIRECT DEPOSIT OF REFUNDS Yes**PAYMENT FOR BALANCE DUE**

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS ERO retains MS8453 for 3 years

PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	5 calendar days
REGULAR DUE DATE	05/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	http://www.dor.ms.gov/Individual/Pages/e-file-Program.aspx
AVERAGE REFUND TIME	
E-filed Return	10-14 days
Paper Return	6-8 weeks
TAX YEARS SUPPORTED	Within 3 calendar years
1040NR DUAL STATUS	No Attachment Required
1040NR NON-DUAL STATUS	Paper

Missouri

ADDRESS	Missouri Department of Revenue Katy Werdehaysen, Electronic Filing Coordinator P.O. Box 543 Jefferson City, MO 65105-0543	
WEBSITE	http://www.dor.mo.gov	
EMAIL	elecfile@dor.mo.gov katy.werdehausen@dor.mo.gov	
PHONE	(573) 751-8150 or (573) 522-4300	
FAX	(573) 526-5915	
TAX REFUND INQUIRIES	(573) 526- 8299 (or)	(573) 751-3505
E-FILE MANDATE		
OPT-OUT / WAIVER		
ACCEPTS STATE ONLY E-FILE	Yes	
RETURN TYPES ACCEPTED		
Resident	Yes	
Part-Year Resident	Yes	
Nonresident	Yes	
Extension	E-file Not Offered by Jurisdiction	
Estimate	E-file Not Offered by Jurisdiction	
Amended	Yes	
Other		
LEGEND "Yes" - Form offered by jurisdiction - both paper and e-file supported "Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file "E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file "Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported "E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported		
DIRECT DEPOSIT OF REFUNDS	Yes	
PAYMENT FOR BALANCE DUE		
Direct Debit	No	
Check	Yes	
ePayment	Yes	
SIGNATURE REQUIREMENTS	ERO retains MO-8453 for 3 years, or completes	

	federal Form 8879
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	5 calendar days
REGULAR DUE DATE	05/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	Federal extension
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	http://dor.mo.gov/personal/individual/identity_theft.php
AVERAGE REFUND TIME	
E-filed Return	2-9 days
Paper Return	3-6 days
TAX YEARS SUPPORTED	Within 3 calendar years
1040NR DUAL STATUS	PDF Attachment Required
1040NR NON-DUAL STATUS	E-file

Montana

ADDRESS	Department of Revenue Dave Berg, Coordinator 340 N. Last Chance Gulch Helena, MT 59601
WEBSITE	http://www.revenue.mt.gov/home.aspx
EMAIL	mailto:dore-services@mt.gov
PHONE	(406) 444-4070
FAX	(406) 444-1505
TAX REFUND INQUIRIES	revenue.mt.gov/online_services/wheres-my-refund

(406) 444-6900 or (866) 859-2254

E-FILE MANDATE**OPT-OUT / WAIVER****ACCEPTS STATE ONLY E-FILE**

Yes

RETURN TYPES ACCEPTED

Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	E-file Not Offered by Jurisdiction
Estimate	E-file Not Offered by Jurisdiction
Amended	Yes
Other	

LEGEND

"Yes" - Form offered by jurisdiction - both paper and e-file supported

"Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file

"E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file

"Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported

"E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported

DIRECT DEPOSIT OF REFUNDS Yes**PAYMENT FOR BALANCE DUE**

Direct Debit	Yes
Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS	Act of e-file is considered to be signature
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 calendar days
REGULAR DUE DATE	05/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	Federal extension
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	The Montana Department of Revenue wants to receive the DL/ID Card Information with the tax return.
AVERAGE REFUND TIME	
E-filed Return	It can take up to 90 days to issue your refund
Paper Return	18-20 days
TAX YEARS SUPPORTED	Within 3 calendar years
1040NR DUAL STATUS	No Attachment Required
1040NR NON-DUAL STATUS	E-file

Nebraska

ADDRESS	Nebraska Department of Revenue Michael Behnke Electronic Filing Coordinator 301 Centennial Mall South PO BOX 94818 LINCOLN NE 68509-4818
WEBSITE	http://revenue.nebraska.gov
EMAIL	mailto:michael.behnke@nebraska.gov
PHONE	(402)471-5729
FAX	(402) 471-5608
TAX REFUND INQUIRIES	http://www.revenue.nebraska.gov/refund/refunds.html (402) 471-5729 or (800) 742-7474
E-FILE MANDATE	Must e-file if preparing 25+ returns
OPT-OUT / WAIVER	ERO retains E-file Opt-Out Record
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	E-file Not Offered by Jurisdiction
Estimate	Yes
Amended	
Other	
<div style="border: 1px solid black; padding: 5px;"> <p>LEGEND "Yes" - Form offered by jurisdiction - both paper and e-file supported "Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file "E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file "Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported "E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported</p> </div>	
DIRECT DEPOSIT OF REFUNDS	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS	Act of e-file is considered to be signature
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	10 calendar days
REGULAR DUE DATE	05/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	Federal extension
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	http://www.revenue.nebraska.gov/electron/ind_e-file.html
AVERAGE REFUND TIME	
E-filed Return	7-10 days
Paper Return	6-8 weeks
TAX YEARS SUPPORTED	Within 3 calendar years
1040NR DUAL STATUS	Paper Filing of State Return Required
1040NR NON-DUAL STATUS	Paper

New Hampshire

ADDRESS	Department of Revenue Administration E-file Coordinator Governor Hugh Gallen State Office Park P.O. Box 457109 Pleasant St. Concord, NH 03301-0457
WEBSITE	http://www.revenue.nh.gov
EMAIL	mailto:DRAeFile_Coordinator@dra.nh.gov
PHONE	(603) 230-5000
FAX	(603) 230-5945
TAX REFUND INQUIRIES	(603) 230-5920
E-FILE MANDATE	
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	Yes
Estimate	Yes
Amended	Yes
Other	Form BT-Summary cannot be e-filed

LEGEND

"Yes" - Form offered by jurisdiction - both paper and e-file supported

"Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file

"E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file

"Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported

"E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported

DIRECT DEPOSIT OF REFUNDS	No
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS	Acceptance of perjury statement is considered to be signature
PIN ALLOWED AS SIGNATURE	N/A
PERFECTION PERIOD	5 calendar days
REGULAR DUE DATE	04/15
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	Not Available
AVERAGE REFUND TIME	
E-filed Return	12 weeks
Paper Return	12 weeks
TAX YEARS SUPPORTED	Within 3 calendar years
1040NR DUAL STATUS	N/A
1040NR NON-DUAL STATUS	E-file

New Jersey

ADDRESS	NJ Division of RevenueE-fileP.O. Box 628Trenton, NJ 08646-0628
WEBSITE	https://www.state.nj.us/treasury/taxation/
EMAIL	mailto:nicholas.manocchioIV@treas.nj.gov
PHONE	(609) 292-9292 or (609) 777-4216
FAX	(609) 777-2811
TAX REFUND INQUIRIES	https://www20.state.nj.us/TYTR_TGI_INQ/jsp/prompt.jsp (800) 323-4400 or (609) 826-4400
E-FILE MANDATE	Must e-file if preparing 11+ resident returns. Penalty of \$50/return that is not e-filed.
OPT-OUT / WAIVER	ERO retains Form NJ-1040-O
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	Yes
Estimate	Yes
Amended	
Other	
<div style="border: 1px solid black; padding: 5px;"> <p>LEGEND “Yes” - Form offered by jurisdiction - both paper and e-file supported “Not Offered by Jurisdiction” - Form not offered by jurisdiction – neither paper nor e-file “E-file Not Offered by Jurisdiction” - Paper only form offered by jurisdiction – state does not offer e-file “Not Supported” - Form offered by jurisdiction but neither paper nor e-file supported “E-file Not Supported” - Paper form and e-file offered by jurisdiction – e-file not supported</p> </div>	
DIRECT DEPOSIT OF REFUNDS	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS	Act of e-filing is considered to be signature. Federal Form 8879 Form NJ-8879 Paper filing return, form not required (default)
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	5 calendar days
REGULAR DUE DATE	05/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	Federal extension/state extension
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	http://www.state.nj.us/treasury/taxation/new2016.shtml
AVERAGE REFUND TIME	
E-filed Return	10 days
Paper Return	8 weeks
TAX YEARS SUPPORTED	Within 3 calendar years
1040NR DUAL STATUS	PDF Attachment Allowed
1040NR NON-DUAL STATUS	E-file

New Mexico

ADDRESS	New Mexico Taxation and Revenue 1100 S. St. Francis Drive Santa Fe, NM 87504-0630
WEBSITE	http://www.tax.newmexico.gov/default.aspx
EMAIL	TRD-MEInfo@state.nm.us or Robert.Watts@state.nm.us
PHONE	(505) 827-0827 or (505) 476-3778 or (505) 827-0720 or (505) 827-0700
FAX	(505) 827-2505
TAX REFUND INQUIRIES	www.tax.newmexico.gov/Individuals/individuals-where-is-my-refund.aspx (866) 285-2996. Email - TaxReturnHelp@State.NM.US
E-FILE MANDATE	Must e-file if preparing 25+ returns
OPT-OUT / WAIVER	ERO retains Form RPD-41338
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	E-file Not Offered by Jurisdiction
Estimate	E-file Not Offered by Jurisdiction
Amended	E-file Not Offered by Jurisdiction
Other	
<div style="border: 1px solid black; padding: 5px;"> <p>LEGEND “Yes” - Form offered by jurisdiction - both paper and e-file supported “Not Offered by Jurisdiction” - Form not offered by jurisdiction – neither paper nor e-file “E-file Not Offered by Jurisdiction” - Paper only form offered by jurisdiction – state does not offer e-file “Not Supported” - Form offered by jurisdiction but neither paper nor e-file supported “E-file Not Supported” - Paper form and e-file offered by jurisdiction – e-file not supported</p> </div>	
DIRECT DEPOSIT OF REFUNDS	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes (only from a checking account)

Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	ERO retains PIT-8453 for 3 years. Mail PIT-8453 to Taxation and Revenue Department only if refund is \$9,500 or more, or supporting documents are needed
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	No perfection period
REGULAR DUE DATE	05/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	Federal extension
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	As part of the New Mexico Taxation and Revenue Department's security measures to protect taxpayers against identity theft related to refund fraud, tax returns require the taxpayer's driver license or state identification number, the state that issued it, and the issue date, or the word None. If this required information is omitted, the Department considers the returns incomplete.
AVERAGE REFUND TIME	
E-filed Return	6 - 8 weeks
Paper Return	8-12 weeks
TAX YEARS SUPPORTED	Within 3 calendar years
1040NR DUAL STATUS	PDF Attachment Required
1040NR NON-DUAL STATUS	E-file

New York

ADDRESS	NYS Tax Department Coordinator, E-filing Program - Income Tax P.O. Box 5400 Albany, NY 12205-0400
WEBSITE	http://www.tax.ny.gov/pit/
EMAIL	mailto:NYSPITMEF@tax.ny.gov
PHONE	(518) 457-6387
FAX	(518) 485-0449
TAX REFUND INQUIRIES	Phone: (518) 457-5149 or www8.tax.ny.gov/pris/prisstart
E-FILE MANDATE	Must e-file all individual income tax returns and extension requests when using software that supports e-file.
OPT-OUT / WAIVER	None. If there is a reasonable cause, the preparer must maintain documentation. Important - client's desire to opt out of e-file is NOT a reasonable cause. See www.tax.ny.gov/tp/efile/cause.htm
ACCEPTS STATE ONLY E-FILE RETURN TYPES ACCEPTED	Yes
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	Yes
Estimate	Yes
Amended	Yes
Other	

LEGEND

"Yes" - Form offered by jurisdiction - both paper and e-file supported

"Not Offered by Jurisdiction" - Form not offered by jurisdiction - neither paper nor e-file

"E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction - state does not offer e-file

"Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported

"E-file Not Supported" - Paper form and e-file offered by jurisdiction - e-file not supported

DIRECT DEPOSIT OF REFUNDS	Yes
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PAYMENT FOR BALANCE DUE

Direct Debit	Yes
Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS

Return: Form TR-579-IT The taxpayer(s) and the ERO / Preparer must sign Form TR-579-IT, New York State E-file Authorization Signature for Forms IT-201, and IT-203. Form TR-579-IT establishes that the taxpayer has reviewed his or her return, and authorizes the e-file of the return, and if an electronic funds withdrawal (for payment of the amount owed on the return) has been requested, it verifies that the taxpayer has authorized the electronic funds withdrawal. The ERO/Preparer must retain the TR-579-IT for three (3) years (do not mail it to the NYS Tax Department). The ERO/Preparer must also sign the return electronically by checking a New York State E-file Authorization box that indicates that they have read and agreed to our declaration certification language. Extension: Form IT-370 For a no Balance-Due Extension (Form IT-370) there is no signature requirement for the taxpayer or the ERO /Preparer. You are not required to complete or retain a TR-579.1-IT, New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2013 Form IT-370, for these transactions. For a Balance-Due Extension (Form IT-370) e-filed, you must also pay the balance due with an electronic funds withdrawal. The primary taxpayer must sign Form TR-579.1-IT, New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year [Tax Year] Form IT-370, to establish that he/she has authorized the ERO to include the information necessary for the Tax Department to initiate the withdrawal. The ERO is not required to sign the TR-

579-IT form or TR-579.1-IT form for these extensions; however, the ERO must retain the TR-579.1-IT for 3 years (do not mail it to the NYS Tax Department). The ERO/Preparer must also sign the extension electronically by checking the E-file Signature Authorization box that indicates that they have read and agreed to our declaration certification.

PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	7 calendar days
REGULAR DUE DATE	05/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	
DRIVER'S LICENSE	Required
WEBSITE FOR DRIVER'S LICENSE	https://www.tax.ny.gov/tp/driverlicense.htm
AVERAGE REFUND TIME	
E-filed Return	14 days
Paper Return	4-5 weeks
TAX YEARS SUPPORTED	Within 3 calendar years
1040NR DUAL STATUS	PDF Attachment Allowed
1040NR NON-DUAL STATUS	E-file

New York Other - IT 204-LL

ADDRESS	NYS Department Tax & Finance E-Filing Program - Partnership Tax, 7th Floor WA Harriman Campus Albany, NY 12227
WEBSITE	http://www.tax.ny.gov/bus
EMAIL	mailto:Partnership.MeF@tax.ny.gov
PHONE	(518) 457-6387
FAX	(518) 435-8660
TAX REFUND INQUIRIES	Phone: (518) 457-5149
E-FILE MANDATE	Must e-file if prepared tax documents for more than 10 taxpayers or previously subject to mandate.
OPT-OUT / WAIVER	None. If there is a reasonable cause, the preparer must maintain documentation. Important - client's desire to opt out of e-file is NOT a reasonable cause. See www.tax.ny.gov/tp/efile/cause.htm
ACCEPTS STATE ONLY E-FILE	Yes

RETURN TYPES ACCEPTED

Resident

Part-Year Resident

Nonresident

Extension

Estimate

Amended

Other

Not Offered by Jurisdiction

Not Offered by Jurisdiction

Not Offered by Jurisdiction

LEGEND

"Yes" - Form offered by jurisdiction - both paper and e-file supported

"Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file

"E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file

"Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported

"E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported

DIRECT DEPOSIT OF REFUNDS N/A

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment No

SIGNATURE REQUIREMENTS

IT-204-LL: Form TR-579-PTI certify that I have a valid New York State E-File Signature Authorization for Tax Year [Year] Form TR-579-PT), authorizing me to sign and file this return on behalf of the partnership, LLP or LLC (hereafter, collectively, partnership). I further certify that all information provided on the return is true, correct and complete to the best of my knowledge and belief, and that I have provided a copy of this return to the partnership. If financial institution account information has been provided on the return, I certify that the partnership has agreed to payment of the amount indicated as due by electronic funds withdrawal, that the partnership has authorized the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the indicated account, and that the designated financial institution is authorized to debit the entry to the partnership's account. By checking the box shown below, I understand and agree that I am electronically signing and filing this return.

PIN ALLOWED AS SIGNATURE Yes**PERFECTION PERIOD** 7 calendar days**REGULAR DUE DATE** 03/15**EXTENDED DUE DATE** N/A**ACCEPTS FEDERAL EXTENSION** Not Applicable**DRIVER'S LICENSE** Optional**WEBSITE FOR DRIVER'S LICENSE** N/A**AVERAGE REFUND TIME**

E-filed Return N/A

Paper Return	N/A
TAX YEARS SUPPORTED	Within 3 calendar years
1040NR DUAL STATUS	N/A
1040NR NON-DUAL STATUS	N/A

New York Other - UBT

ADDRESS	NYC Department of Finance Correspondence Unit One Centre Street, 22nd Floor New York, NY 10007
WEBSITE	http://www.nyc.gov/finance
EMAIL	mailto:BTeFile@finance.nyc.gov
PHONE	212-291-4059
FAX	Not Available
TAX REFUND INQUIRIES	mailto:refundsandadjustments@finance.nyc.gov
E-FILE MANDATE	Electronic filing is required for tax preparers and businesses that file 100 or more NYC returns

OPT-OUT / WAIVER**ACCEPTS STATE ONLY E-FILE** Yes**RETURN TYPES ACCEPTED**

Resident	
Part-Year Resident	
Nonresident	
Extension	Yes
Estimate	Yes
Amended	Yes
Other	

LEGEND

"Yes" - Form offered by jurisdiction - both paper and e-file supported

"Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file

"E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file

"Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported

"E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported

DIRECT DEPOSIT OF REFUNDS Yes**PAYMENT FOR BALANCE DUE**

Direct Debit	Yes
Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS	Taxpayers must complete the appropriate Signature Authorization Form and retain it with their files. Each tax type has its own specific form: NYC-579-BCT, NYC-579-GCT, NYC-579-COR, NYC-579-UBT, NYC-579-UBTI, NYC-579-EIN and NYC-579-EMP. Do not include this form with the electronic submission.
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	New York City does not have an official perfection period. However, State takes into account the taxpayer's attempt to file timely, using the Original Submission Date. Generally, if the taxpayer resubmits a rejected submission within 5 business days, State
REGULAR DUE DATE	04/15
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	NYC-EXT (An automatic extension of six months for the NYC-202 will be allowed if, within the time prescribed for filing, the taxpayer files with the Department of Finance Form NYC-EXT and pays the amount properly determined as its tax)
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	Not Available
AVERAGE REFUND TIME	
E-filed Return	2-3 Weeks
Paper Return	2-3 Weeks
TAX YEARS SUPPORTED	Within 3 calendar years
1040NR DUAL STATUS	PDF Attachment Required
1040NR NON-DUAL STATUS	E-file

North Carolina

ADDRESS	North Carolina Department of Revenue E-File and Development Unit P.O. Box 25000 Raleigh, NC 27640
WEBSITE	www.ncdor.gov
EMAIL	mailto:NCTaxEfile@ncdor.gov
PHONE	(919) 814-1500
FAX	(919) 715-6158
TAX REFUND INQUIRIES	https://eservices.dor.nc.gov/wheresmyrefund/Selecti onServlet (877) 252-4052
E-FILE MANDATE	
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	Yes
Estimate	Yes
Amended	Yes
Other	
<div style="border: 1px solid black; padding: 5px;"> <p>LEGEND “Yes” - Form offered by jurisdiction - both paper and e-file supported “Not Offered by Jurisdiction” - Form not offered by jurisdiction – neither paper nor e-file “E-file Not Offered by Jurisdiction” - Paper only form offered by jurisdiction – state does not offer e-file “Not Supported” - Form offered by jurisdiction but neither paper nor e-file supported “E-file Not Supported” - Paper form and e-file offered by jurisdiction – e-file not supported</p> </div>	
DIRECT DEPOSIT OF REFUNDS	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	Act of e-file is considered to be signature

PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	7 calendar days
REGULAR DUE DATE	05/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	State extension
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	https://www.dornc.com/notifications/
AVERAGE REFUND TIME	
E-filed Return	2-3 weeks
Paper Return	6-8 weeks
TAX YEARS SUPPORTED	Within 3 calendar years
1040NR DUAL STATUS	PDF Attachment Allowed
1040NR NON-DUAL STATUS	E-file

North Dakota

ADDRESS	ND Office of State Tax Commissioner Lucas Asche, Coordinator 600 East Boulevard Avenue Dept. 127 Bismark, ND 58505-0599
WEBSITE	http://www.nd.gov/tax
EMAIL	mailto:lwasche@nd.gov taxmef@nd.gov
PHONE	(701) 328-3102 or (701) 328-3129
FAX	(701) 328-0352
TAX REFUND INQUIRIES	https://www.nd.gov/tax/user/individuals/overview/where-s-my-refund (701) 328-3102 or 701-328-1247

E-FILE MANDATE**OPT-OUT / WAIVER****ACCEPTS STATE ONLY E-FILE**

Yes

RETURN TYPES ACCEPTED

Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	E-file Not Offered by Jurisdiction
Estimate	Yes
Amended	Yes
Other	

LEGEND

"Yes" - Form offered by jurisdiction - both paper and e-file supported

"Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file

"E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file

"Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported

"E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported

DIRECT DEPOSIT OF REFUNDS

Yes

PAYMENT FOR BALANCE DUE

Direct Debit	Yes
Check	Yes

ePayment	Yes
SIGNATURE REQUIREMENTS	The IRS obtains the taxpayer's signature by requiring the taxpayer to select a PIN (federal Form 8879). North Dakota recognizes the federal PIN as the signature for the North Dakota return. If the return must be submitted as an unlinked (state only) return, a self-selected PIN may be used.
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	5 calendar days
REGULAR DUE DATE	05/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	if you obtained a federal extension, North Dakota accepts the extension.
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	http://www.nd.gov/tax/idtheftandfraud
AVERAGE REFUND TIME	No time frame. state provides refund tracker on the website http://www.nd.gov/tax/user/individuals/overview/where-s-my-refund . We do not provide time frames as to how long it will take to process returns..
E-filed Return	
Paper Return	4 to 6 weeks
TAX YEARS SUPPORTED	Within 3 calendar years
1040NR DUAL STATUS	No Attachment Required
1040NR NON-DUAL STATUS	Paper

Ohio

ADDRESS	Ohio Department of Taxation Jennifer Holley, Coordinator P.O. Box 182847 Columbus, OH 43218-2847
WEBSITE	http://www.tax.ohio.gov
EMAIL	mailto:Individual.Mef@tax.state.oh.us
PHONE	(614) 466-0197 or 1-(800) 282-1780
FAX	(206) 984-3875
TAX REFUND INQUIRIES	(800) 282-1784
E-FILE MANDATE	Must e-file if preparing 11+ returns.
OPT-OUT / WAIVER	Form IT Waiver is mailed with paper return
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	Not Offered by Jurisdiction
Estimate	Yes
Amended	Yes
Other	
<div style="border: 1px solid black; padding: 5px;"> <p>LEGEND "Yes" - Form offered by jurisdiction - both paper and e-file supported "Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file "E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file "Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported "E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported</p> </div>	
DIRECT DEPOSIT OF REFUNDS	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	Act of e-file is considered to be signature. Federal

	Form 8879
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	7 calendar days
REGULAR DUE DATE	05/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	Federal extension
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	http://www.tax.ohio.gov/faq.aspx
AVERAGE REFUND TIME	
E-filed Return	10-14 days
Paper Return	4-6 weeks
TAX YEARS SUPPORTED	Within 3 calendar years
1040NR DUAL STATUS	PDF Attachment Allowed
1040NR NON-DUAL STATUS	E-file

Ohio City - RITA

ADDRESS	Regional Income Tax Agency RdBrecksville, OH - 44141	10107 Brecksville
WEBSITE	http://www.ritaohio.com	
EMAIL	UD_MeF_Individual@ritaohio.com; jchalmers@ritaohio.com; sdunford@ritaohio.com,	
PHONE	(800) 860-7482	
FAX	440.526.0900	
TAX REFUND INQUIRIES	(800) 860-7482	
E-FILE MANDATE		
OPT-OUT / WAIVER		
ACCEPTS STATE ONLY E-FILE	Yes	
RETURN TYPES ACCEPTED		
Resident	Yes	
Part-Year Resident	Yes	
Nonresident	Yes	
Extension	E-file Not Offered by Jurisdiction	
Estimate	Yes	
Amended	Yes	
Other		
<div style="border: 1px solid black; padding: 5px;"> <p>LEGEND “Yes” - Form offered by jurisdiction - both paper and e-file supported “Not Offered by Jurisdiction” - Form not offered by jurisdiction – neither paper nor e-file “E-file Not Offered by Jurisdiction” - Paper only form offered by jurisdiction – state does not offer e-file “Not Supported” - Form offered by jurisdiction but neither paper nor e-file supported “E-file Not Supported” - Paper form and e-file offered by jurisdiction – e-file not supported</p> </div>		
DIRECT DEPOSIT OF REFUNDS	Yes	
PAYMENT FOR BALANCE DUE		
Direct Debit	Yes	
Check	Yes	
ePayment	Yes	
SIGNATURE REQUIREMENTS	Act of e-filing is considered to be signature	

PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 calender days
REGULAR DUE DATE	04/15
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	Federal Extension
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	Not Available
AVERAGE REFUND TIME	
E-filed Return	90 days
Paper Return	90 days
TAX YEARS SUPPORTED	Within 3 calendar years
1040NR DUAL STATUS	N/A
1040NR NON-DUAL STATUS	N/A

Ohio Other - Municipal

ADDRESS	7731 Marsh Blue Court Westerville, OH 43082614.794.0961 tel614.899.7879 fax
WEBSITE	https://www.municonnect.com/taxmldocumentation/Ohio/
EMAIL	mailto:tgiesler@insourcesolutionsgroup.com
PHONE	(614) 899-7842
FAX	(614) 899-7879
TAX REFUND INQUIRIES	N/A
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	Not Offered by Jurisdiction
Estimate	E-file Not Offered by Jurisdiction
Amended	Yes
Other	
<div style="border: 1px solid black; padding: 5px;"> <p>LEGEND "Yes" - Form offered by jurisdiction - both paper and e-file supported "Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file "E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file "Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported "E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported</p> </div>	
DIRECT DEPOSIT OF REFUNDS	No
PAYMENT FOR BALANCE DUE	
Direct Debit	No
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	None

PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 calender days
REGULAR DUE DATE	04/15
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	Federal Extension
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	Not Available
AVERAGE REFUND TIME	
E-filed Return	N/A
Paper Return	N/A
TAX YEARS SUPPORTED	Within 3 Calendar years
1040NR DUAL STATUS	N/A
1040NR NON-DUAL STATUS	N/A

Ohio Other - School Districts

ADDRESS	Ohio Department of Taxation Jennifer Holley, Coordinator P.O. Box 182847 Columbus, OH 43218-2847
WEBSITE	http://www.tax.ohio.gov/school_district_income.aspx
EMAIL	mailto:Individual.Mef@tax.state.oh.us
PHONE	(614) 466-0197 or 1-(800) 282-1780
FAX	(206) 984-3875
TAX REFUND INQUIRIES	(800) 282-1784
E-FILE MANDATE	Must e-file if preparing 11+ returns.
OPT-OUT / WAIVER	Form IT Waiver is mailed with paper return
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	Not Offered by Jurisdiction
Estimate	Not Offered by Jurisdiction
Amended	Not Offered by Jurisdiction
Other	
<div style="border: 1px solid black; padding: 5px;"> <p>LEGEND "Yes" - Form offered by jurisdiction - both paper and e-file supported "Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file "E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file "Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported "E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported</p> </div>	
DIRECT DEPOSIT OF REFUNDS	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	Act of e-file is considered to be signature. Federal

	Form 8879
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	7 calendar days
REGULAR DUE DATE	05/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	Federal extension
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	http://www.tax.ohio.gov/faq.aspx
AVERAGE REFUND TIME	
E-filed Return	10-14 days
Paper Return	4-6 weeks
TAX YEARS SUPPORTED	Within 3 calendar years
1040NR DUAL STATUS	PDF Attachment Allowed
1040NR NON-DUAL STATUS	E-file

Oklahoma

ADDRESS	Oklahoma Tax Commission Crystal Cameron- Coordinator Electronic Filing P.O. Box 269060 Oklahoma City, OK 73126-9060
WEBSITE	http://www.tax.ok.gov
EMAIL	mailto:efiledevelopers@tax.ok.gov
PHONE	(405) 522-5723
FAX	(405) 522-1711
TAX REFUND INQUIRIES	www.tax.ok.gov (405) 521-3160
E-FILE MANDATE	All “specified tax return preparers” must file individual income tax returns electronically. The term specified tax return preparer has the same meaning as provided in Section 6011 of the Internal Revenue Code. 68 O.S. § 2385
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	No
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	E-file Not Offered by Jurisdiction
Estimate	Yes
Amended	Yes
Other	
<div style="border: 1px solid black; padding: 5px;"> <p>LEGEND “Yes” - Form offered by jurisdiction - both paper and e-file supported “Not Offered by Jurisdiction” - Form not offered by jurisdiction – neither paper nor e-file “E-file Not Offered by Jurisdiction” - Paper only form offered by jurisdiction – state does not offer e-file “Not Supported” - Form offered by jurisdiction but neither paper nor e-file supported “E-file Not Supported” - Paper form and e-file offered by jurisdiction – e-file not supported</p> </div>	
DIRECT DEPOSIT OF REFUNDS	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes

Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	ERO retains 511-EF for 3 years
PIN ALLOWED AS SIGNATURE	Yes - Fed/State, No - State only
PERFECTION PERIOD	State does not have a perfection period for rejected returns
REGULAR DUE DATE	06/15
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	Federal extension
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	https://www.ok.gov/tax/IDtheft.html
AVERAGE REFUND TIME	
E-filed Return	14-21 days
Paper Return	4-6 weeks
TAX YEARS SUPPORTED	Within 3 calendar years.
1040NR DUAL STATUS	N/A
1040NR NON-DUAL STATUS	E-file

Oregon

ADDRESS	Oregon Department of Revenue Hilda Garza, Coordinator Policy & Systems Unit 955 Center St., N.E., P.O. Box 14720 Salem, OR 97309-0463
WEBSITE	http://www.oregon.gov/DOR
EMAIL	electronic.filing@oregon.gov
PHONE	(503) 945-8415
FAX	(503) 945-8649
TAX REFUND INQUIRIES	www.oregonrefund.com or (503) 378-4988 or (800) 356-4222 ortoll-free: 1-800-356-4222.
E-FILE MANDATE	Must e-file if preparing 10+ returns.
OPT-OUT / WAIVER	ERO retains Declaration to File Tax Return on Paper
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	E-file Not Offered by Jurisdiction
Estimate	Yes
Amended	Yes
Other	

LEGEND

“Yes” - Form offered by jurisdiction - both paper and e-file supported

“Not Offered by Jurisdiction” - Form not offered by jurisdiction – neither paper nor e-file

“E-file Not Offered by Jurisdiction” - Paper only form offered by jurisdiction – state does not offer e-file

“Not Supported” - Form offered by jurisdiction but neither paper nor e-file supported

“E-file Not Supported” - Paper form and e-file offered by jurisdiction – e-file not supported

DIRECT DEPOSIT OF REFUNDS	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS	ERO retains Form EF for 3 years. If using a Federal PIN (Federal Form 8879), Form EF is not required.
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	30 calendar days
REGULAR DUE DATE	05/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	Federal extension
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	www.oregon.gov/dor .
AVERAGE REFUND TIME	
E-filed Return	7-12 days
Paper Return	3-4 weeks
TAX YEARS SUPPORTED	Within 3 calendar years.
1040NR DUAL STATUS	Paper Filing of State Return Required
1040NR NON-DUAL STATUS	E-file

Pennsylvania

ADDRESS	PA Department of Revenue Joseph Henry Bureau of Individual Taxes 5th Floor, Strawberry Square Harrisburg, PA 17128
WEBSITE	http://www.revenue.pa.gov/Pages/default.aspx
EMAIL	jhenry@pa.gov
PHONE	(717) 787-4017
FAX	(717) 772-9310
TAX REFUND INQUIRIES	www.doreservices.state.pa.us/PITServices/WheresMy/Refund (717) 787-8201 or (888) 728-2937
E-FILE MANDATE	Must e-file if preparing 11+ returns
OPT-OUT / WAIVER	A check box on Form PA-40 authorizes the paid preparer not to e-file.
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	Yes
Estimate	Yes
Amended	
Other	
<p>LEGEND "Yes" - Form offered by jurisdiction - both paper and e-file supported "Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file "E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file "Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported "E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported</p>	
DIRECT DEPOSIT OF REFUNDS	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes

ePayment	Yes
SIGNATURE REQUIREMENTS	ERO retains Form PA-8453, PA-8879, or jurat statement for 3 years
PIN ALLOWED AS SIGNATURE	Yes - Fed/State, No - State only
PERFECTION PERIOD	5 calendar days
REGULAR DUE DATE	05/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	Federal extension (if there is no tax due to the state)
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	http://www.revenue.pa.gov/OnlineServices/PersonalIncomeTax-Service/Pages/File-My-Taxes-(PA-e-File).aspx#.Wg7JBIWWapq
AVERAGE REFUND TIME	
E-filed Return	7-8 weeks
Paper Return	11-14 weeks
TAX YEARS SUPPORTED	Within 3 calendar years.
1040NR DUAL STATUS	PDF Attachment Allowed
1040NR NON-DUAL STATUS	E-file

Pennsylvania Other - Philadelphia NPT

ADDRESS	City of Philadelphia Department of Revenue, 1401 John F. Kennedy Boulevard, Philadelphia, PA 19102
WEBSITE	https://beta.phila.gov/departments/departments-of-revenue/
EMAIL	Lynda.Leto@Phila.gov
PHONE	(215) 686-6600
FAX	(215) 686-2495
TAX REFUND INQUIRIES	https://beta.phila.gov/services/payments-assistance-taxes/refunds/general-refund-information/

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

Yes

RETURN TYPES ACCEPTED

Resident	Yes
Part-Year Resident	Not Offered by Jurisdiction
Nonresident	Yes
Extension	E-file Not Offered by Jurisdiction
Estimate	E-file Not Offered by Jurisdiction
Amended	Yes
Other	

LEGEND

"Yes" - Form offered by jurisdiction - both paper and e-file supported

"Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file

"E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file

"Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported

"E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported

DIRECT DEPOSIT OF REFUNDS

Yes

PAYMENT FOR BALANCE DUE

Direct Debit	Yes
Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS	ERO retains e-file Signature Authorization Form for 3 years.
PIN ALLOWED AS SIGNATURE PERFECTION PERIOD	Yes City does not actually have a perfection period. If there are any difficulties and unable to file the return timely and if this return had a payment with it, contact city and depending on the circumstances they may be able to post the payment timely.
REGULAR DUE DATE	5/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	If you have obtained a federal extension (i.e., six months), you will be granted additional time to file the Net Profits Tax (NPT). The extension period to file the NPT return cannot exceed the end date of the federal extension period
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	Not Available
AVERAGE REFUND TIME	
E-filed Return	8-10 weeks
Paper Return	8-10 weeks
TAX YEARS SUPPORTED	E-file is not supported for prior years.
1040NR DUAL STATUS	N/A
1040NR NON-DUAL STATUS	E-file

Rhode Island

ADDRESS	RI Division of Taxation Daniel Clemence, Principal Revenue Agent Attn: ELF One Capitol Hill Providence, RI 02908-5800
WEBSITE	http://www.tax.state.ri.us
EMAIL	daniel.clemence@tax.ri.gov
PHONE	(401) 574-8922
FAX	(401) 574-8917
TAX REFUND INQUIRIES	www.ri.gov/taxation/refund/ (401) 574-8829
E-FILE MANDATE	Must e-file if preparing 100+ returns.
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	E-file Not Offered by Jurisdiction
Estimate	E-file Not Offered by Jurisdiction
Amended	Yes
Other	
<div style="border: 1px solid black; padding: 5px;"> <p>LEGEND "Yes" - Form offered by jurisdiction - both paper and e-file supported "Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file "E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file "Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported "E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported</p> </div>	
DIRECT DEPOSIT OF REFUNDS	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	Completing federal signature requirements satisfies

	state requirements.
PIN ALLOWED AS SIGNATURE PERFECTION PERIOD	No Do not have a perfection period for Rhode Island returns because we only reject for duplicate filings and schema validation issues, we do not reject for line item validation. If it is thought that the federal return may get rejected the Rhode Isl
REGULAR DUE DATE	05/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	Federal extension if no payment is required.
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	http://www.dmv.ri.gov/licenses/
AVERAGE REFUND TIME	
E-filed Return	2-3 weeks
Paper Return	3-4 weeks
TAX YEARS SUPPORTED	E-file is not supported for prior years.
1040NR DUAL STATUS	No Attachment Required
1040NR NON-DUAL STATUS	E-file

South Carolina

ADDRESS	SC Department of Revenue Office Operations--- Electronic Services PO Box 125 Columbia SC 29214- 0401
WEBSITE	http://www.sctax.org/default.htm
EMAIL	indelf@dor.sc.gov keithj.wicker@dor.sc.gov
PHONE	(803) 896-1715
FAX	(803) 896-1779
TAX REFUND INQUIRIES	www.dor.sc.gov/tax/individual-income - Check Your Refund Status (803) 898-5300
E-FILE MANDATE	Must e-file if preparing 100+ returns. \$50 penalty will apply per return not e-filed.
OPT-OUT / WAIVER	Taxpayers can opt out of e-filing. Preparer should retain signed statement from taxpayer stating opt out position.
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	E-file Not Offered by Jurisdiction
Estimate	E-file Not Offered by Jurisdiction
Amended	Yes
Other	
<div style="border: 1px solid black; padding: 5px;"> <p>LEGEND “Yes” - Form offered by jurisdiction - both paper and e-file supported “Not Offered by Jurisdiction” - Form not offered by jurisdiction – neither paper nor e-file “E-file Not Offered by Jurisdiction” - Paper only form offered by jurisdiction – state does not offer e-file “Not Supported” - Form offered by jurisdiction but neither paper nor e-file supported “E-file Not Supported” - Paper form and e-file offered by jurisdiction – e-file not supported</p> </div>	
DIRECT DEPOSIT OF REFUNDS	Yes

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS

ERO retains SC-8453 for 3 years

PIN ALLOWED AS SIGNATURE

No

PERFECTION PERIOD

5 calendar days

REGULAR DUE DATE

05/17

EXTENDED DUE DATE

10/15

ACCEPTS FEDERAL EXTENSION

No. As per ERO Handbook, the IRS does not pass any federal extension request information to South Carolina. If you e-file a federal extension (4868), a separate extension for South Carolina (SC 4868) will need to be e-filed.

DRIVER'S LICENSE

Optional

WEBSITE FOR DRIVER'S LICENSE

Not Available

AVERAGE REFUND TIME

E-filed Return 2-3 weeks

Paper Return 8-12 weeks

TAX YEARS SUPPORTED

Within 3 calendar years.

1040NR DUAL STATUS

Paper Filing of State Return Required

1040NR NON-DUAL STATUS

Paper

Tennessee

ADDRESS	Tennessee Department of Revenue Andrew Jackson Building, 10th Floor 500 Deaderick Street Nashville TN 37242
WEBSITE	http://tn.gov/revenue/
EMAIL	Troy.Daniel@tn.gov marian.martin@tn.gov mike.rock@tn.gov
PHONE	Troy: 615-741-8347 Audit Staff Phone: (615) 741-3810 Statewide toll-free: (800) 342-1003
FAX	Marian Martin Fax: (615) 532-2701
TAX REFUND INQUIRIES	(615) 741-0443
E-FILE MANDATE	Effective 1/1/2014, all individual income tax returns prepared using one of the certified software vendors are required to be filed and paid electronically. Individual income tax returns may also be filed and paid electronically using our Online Filing Service through the department's website. All other returns not prepared using one of the certified software vendors or the website may be filed using the paper form.
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Not Offered by Jurisdiction
Extension	Yes
Estimate	Not Offered by Jurisdiction
Amended	Yes
Other	

LEGEND

"Yes" - Form offered by jurisdiction - both paper and e-file supported

"Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file

"E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file

"Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported

"E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported

DIRECT DEPOSIT OF REFUNDS	No
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	No
ePayment	Yes
SIGNATURE REQUIREMENTS	Yes
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	10 Calendar days
REGULAR DUE DATE	05/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	Federal extension (State has a separate schema for extension)
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	Not Available
AVERAGE REFUND TIME	
E-filed Return	Varies
Paper Return	Varies
TAX YEARS SUPPORTED	Within 3 calendar years.
1040NR DUAL STATUS	No Attachment Required
1040NR NON-DUAL STATUS	N/A

Utah

ADDRESS Utah State Tax Commission Nicole Meagan,
Coordinator Electronic Filing Section 210 North 1950
West Salt Lake City, UT 84134-0210

WEBSITE <http://www.tax.utah.gov>

EMAIL nlmeagan@utah.gov or taxmaster@utah.gov

PHONE (801) 297-2200 or (800) 662-4335

FAX (801) 297-7698

TAX REFUND INQUIRIES incometax.utah.gov/refunds/wheres-my-refund
(801) 297-2200 or (800) 662-4335

E-FILE MANDATE Must e-file if preparing 100+ returns

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE Yes

RETURN TYPES ACCEPTED

Resident Yes

Part-Year Resident Yes

Nonresident Yes

Extension E-file Not Offered by Jurisdiction

Estimate Not Offered by Jurisdiction

Amended Yes

Other TC547 - Direct Debit

LEGEND

"Yes" - Form offered by jurisdiction - both paper and e-file supported

"Not Offered by Jurisdiction" - Form not offered by jurisdiction - neither paper nor e-file

"E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction - state does not offer e-file

"Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported

"E-file Not Supported" - Paper form and e-file offered by jurisdiction - e-file not supported

DIRECT DEPOSIT OF REFUNDS Yes

PAYMENT FOR BALANCE DUE

Direct Debit No

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS	Act of Fed/State e-file is considered to be signature.
PIN ALLOWED AS SIGNATURE	Yes - Fed/State, No - State only
PERFECTION PERIOD	20 calendar days
REGULAR DUE DATE	05/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	Utah automatically provides an extension of six months to file your Utah return. There is no form needed to obtain this extension.
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	https://dld.utah.gov/licensingid-cards/
AVERAGE REFUND TIME	
E-filed Return	Within 120 days from the date you filed your return or March 1, whichever is later, to process your return and refund request.
Paper Return	90 days for paper-filed returns
TAX YEARS SUPPORTED	Within 3 calendar years.
1040NR DUAL STATUS	PDF Attachment Allowed
1040NR NON-DUAL STATUS	E-file

Vermont

ADDRESS	Vermont Department of Taxes Terri Eldred, Fed/State Filing Coordinator 133 State Street Montpelier, VT 05633-1401
WEBSITE	http://tax.vermont.gov
EMAIL	mailto:Terri.Eldred@vermont.gov
PHONE	(802) 828-6828
FAX	(802) 828-3754
TAX REFUND INQUIRIES	Website: tax.vermont.gov/individuals/file-and-pay/check-refund-status (866) 828-2865 (in-state) or (802) 828-2865

E-FILE MANDATE**OPT-OUT / WAIVER**

ACCEPTS STATE ONLY E-FILE	Yes
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RETURN TYPES ACCEPTED

Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	Yes
Estimate	Yes
Amended	Yes
Other	

LEGEND

"Yes" - Form offered by jurisdiction - both paper and e-file supported

"Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file

"E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file

"Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported

"E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported

DIRECT DEPOSIT OF REFUNDS	Yes
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PAYMENT FOR BALANCE DUE

Direct Debit	Yes
Check	Yes

ePayment	Yes
SIGNATURE REQUIREMENTS	ERO retains 8879-VT for 3 years
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	5 calendar days
REGULAR DUE DATE	05/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	Vermont has its own extension but also allows a copy of the federal.
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	http://tax.vermont.gov/individual/filing-season-update
AVERAGE REFUND TIME	
E-filed Return	5-10 days
Paper Return	6-10 weeks
TAX YEARS SUPPORTED	Within 3 calendar years.
1040NR DUAL STATUS	No Attachment Required
1040NR NON-DUAL STATUS	E-file

Virginia

ADDRESS	Virginia Department of Taxation Electronic Filing Help Desk Electronic Filing Unit P.O. Box 27423 Richmond, VA - 23261-7423
WEBSITE	http://www.tax.virginia.gov
EMAIL	mailto:ind_efile@tax.virginia.gov
PHONE	(804) 367-9286 or (804) 367-8031
FAX	(804) 254-6113
TAX REFUND INQUIRIES	https://www.tax.virginia.gov/wheres-my-refund (804) 367-2486 or (804) 367-8031
E-FILE MANDATE	Must e-file or use 2-D barcodes if preparing 50+ returns
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	Yes
Estimate	Yes
Amended	Yes
Other	
<div style="border: 1px solid black; padding: 5px;"> <p>LEGEND “Yes” - Form offered by jurisdiction - both paper and e-file supported “Not Offered by Jurisdiction” - Form not offered by jurisdiction – neither paper nor e-file “E-file Not Offered by Jurisdiction” - Paper only form offered by jurisdiction – state does not offer e-file “Not Supported” - Form offered by jurisdiction but neither paper nor e-file supported “E-file Not Supported” - Paper form and e-file offered by jurisdiction – e-file not supported</p> </div>	
DIRECT DEPOSIT OF REFUNDS	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes

Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	ERO retains VA-8453 for 3 years Federal Form 8879 (default)
PIN ALLOWED AS SIGNATURE PERFECTION PERIOD	Yes Virginia does not follow the IRS return perfection period. A return must be transmitted and accepted by the due date of the return to be considered timely filed. (No perfection period)
REGULAR DUE DATE	05/17
EXTENDED DUE DATE	11/1
ACCEPTS FEDERAL EXTENSION	Automatic extension (The extension provision do not apply topayment of any tax that may be due with the return, individualssubmit the payment on Form 760IP)
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	https://www.tax.virginia.gov/refund-fraud-prevention
AVERAGE REFUND TIME	
E-filed Return	5-7 days
Paper Return	4-6 weeks
TAX YEARS SUPPORTED	Within 3 calendar years.
1040NR DUAL STATUS	Paper Filing of State Return Required
1040NR NON-DUAL STATUS	Paper

West Virginia

ADDRESS	West Virginia State Tax Department Jones, Jindalay G, Taxpayer Services Division 1124 Smith St, Charleston, WV 25301, USA
WEBSITE	http://www.tax.wv.gov
EMAIL	mailto:TAXWVtaxaid@wv.gov TaxHelp@WV.Gov
PHONE	(304) 558-8712 or (304) 558-3333 or 1-(800) 982-8297
FAX	(304) 558-1150
TAX REFUND INQUIRIES	https://mytaxes.wvtax.gov/_/ Phone: (304) 558-3333 or toll-free at 1-(800) 982-8297
E-FILE MANDATE	Must e-file if preparing 25+ returns
OPT-OUT / WAIVER	ERO retains Mandate Opt Out Form
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	E-file Not Offered by Jurisdiction
Estimate	E-file Not Offered by Jurisdiction
Amended	Yes
Other	
<div style="border: 1px solid black; padding: 5px;"> <p>LEGEND</p> <p>“Yes” - Form offered by jurisdiction - both paper and e-file supported</p> <p>“Not Offered by Jurisdiction” - Form not offered by jurisdiction – neither paper nor e-file</p> <p>“E-file Not Offered by Jurisdiction” - Paper only form offered by jurisdiction – state does not offer e-file</p> <p>“Not Supported” - Form offered by jurisdiction but neither paper nor e-file supported</p> <p>“E-file Not Supported” - Paper form and e-file offered by jurisdiction – e-file not supported</p> </div>	
DIRECT DEPOSIT OF REFUNDS	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS	ERO retains WV-8453 for 3 years "Federal Form 8879 (default)Form WV-8453Paper filing return, form not required
PIN ALLOWED AS SIGNATURE	Yes - Fed/State, No - State only
PERFECTION PERIOD	5 calendar days
REGULAR DUE DATE	05/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	Federal extension
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	Not Available
AVERAGE REFUND TIME	
E-filed Return	11 business days
Paper Return	3-5 weeks
TAX YEARS SUPPORTED	Within 3 calendar years.
1040NR DUAL STATUS	Paper Filing of State Return Required
1040NR NON-DUAL STATUS	Paper

Wisconsin

ADDRESS	Wisconsin Electronic Filing Wisconsin Department of Revenue P.O. Box 8949 Madison, WI 53708-8949
WEBSITE	http://www.revenue.wi.gov
EMAIL	DORElectronicFiling@revenue.wi.gov chris.robert@wisconsin.gov
PHONE	(608) 264-6886 or (608) 266-6995 or (608) 266-2486
FAX	(608) 267-1030
TAX REFUND INQUIRIES	https://ww2.revenue.wi.gov/RefundInquiry/request.html (866) 947-7363 or (608) 266-8100 or (414) 227-4907
E-FILE MANDATE	Must e-file if preparing 50+ returns
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	E-file Not Offered by Jurisdiction
Estimate	Yes
Amended	Yes
Other	
<div style="border: 1px solid black; padding: 5px;"> <p>LEGEND "Yes" - Form offered by jurisdiction - both paper and e-file supported "Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file "E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file "Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported "E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported</p> </div>	
DIRECT DEPOSIT OF REFUNDS	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes

ePayment	Yes
SIGNATURE REQUIREMENTS	Act of e-file is considered to be signature
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	5 calendar days
REGULAR DUE DATE	05/17
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	Federal extension
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	https://www.revenue.wi.gov/Pages/OnlineServices/webased.aspx
AVERAGE REFUND TIME	
E-filed Return	3 days
Paper Return	8-12 weeks
TAX YEARS SUPPORTED	Within 3 calendar years.
1040NR DUAL STATUS	Paper Filing of State Return Required
1040NR NON-DUAL STATUS	Paper