

Alabama

ADDRESS

Alabama Department of Revenue
Alabama Form 41
PO Box 327444
Montgomery, AL 36132-7444
(With Payment)
Alabama Department of Revenue
Alabama Form 41
PO Box 327440
Montgomery, AL 36132-7440 (Without Payment)

WEBSITE

<http://revenue.alabama.gov/incometax/corpefilemain.cfm>

EMAIL

Corporate.efile@revenue.alabama.gov ,
Tymecca.Pearson@revenue.alabama.gov

PHONE

(334) 242-1033

FAX

(334) 242-1030

TAX REFUND INQUIRIES

Phone: (334) 242-1033 Fax: (334) 242-1030

E-FILE MANDATE

Beginning on 1/1/2016, if an income tax return preparer prepares 25+ acceptable, original fiduciary income tax returns using tax preparation software in a calendar year, then for that calendar year and for each subsequent calendar year, all acceptable fiduciary income tax returns prepared by that income tax preparer must be e-filed, as defined in the Electronic Tax Return Filing Act, as codified in Chapter 30 of Title 40, Code of Alabama 1975. Estates/Trusts with 20+ beneficiaries at the end of the Estate/Trust's taxable year are mandated to e-file Alabama fiduciary income tax returns for that calendar year and all subsequent tax years.

OPT-OUT / WAIVER

N/A

ACCEPTS STATE ONLY E-FILE

No

RETURN TYPES ACCEPTED

Resident

Yes

Part-Year Resident

Not Offered by Jurisdiction

Nonresident	Yes
5227	Yes
Amended	E-file Not Offered by Jurisdiction
Estimated Payments	E-file Not Offered by Jurisdiction
Extension	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	No
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	Form 8453-FDT is required for all Form 41 e-filed returns.
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 calendar days
REGULAR DUE DATE (12/31 YE)	04/15
EXTENDED DUE DATE (12/31 YE)	09/30
ACCEPTS FEDERAL EXTENSION	State accepts federal extension
TAX YEARS SUPPORTED	N/A

Arizona

ADDRESS	Arizona Department of Revenue P.O. Box 290701600 W. Monroe Phoenix, AZ 85007
WEBSITE	https://azdor.gov/e-file-services
EMAIL	AZefile@azdor.gov, Fiduciary@azdor.gov
PHONE	(602) 716-7809
FAX	(602) 542-4771
TAX REFUND INQUIRIES	(602)716-7809
E-FILE MANDATE	
OPT-OUT / WAIVER	N/A
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Not Offered by Jurisdiction
Nonresident	Yes
5227	Yes
Amended	Yes
Estimated Payments	Not Offered by Jurisdiction
Extension	Yes
<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	Yes
PIN ALLOWED AS SIGNATURE	Yes

PERFECTION PERIOD	5 calendar days
REGULAR DUE DATE (12/31 YE)	04/15
EXTENDED DUE DATE (12/31 YE)	09/30 (If 1041-QFT using a Form 7004 10/15)
ACCEPTS FEDERAL EXTENSION	State accepts federal extension
TAX YEARS SUPPORTED	

Arkansas

ADDRESS	State Income TaxPO Box 3628Little Rock, AR 72203-3628
WEBSITE	http://www.dfa.arkansas.gov
EMAIL	AREFILE@dfa.arkansas.gov
PHONE	(501) 682-1100
FAX	
TAX REFUND INQUIRIES	http://www.atap.arkansas.gov
E-FILE MANDATE	NO
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	No
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Not Offered by Jurisdiction
Nonresident	Yes
5227	Yes
Amended	Yes
Estimated Payments	Yes
Extension	Yes

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

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"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	Yes
PIN ALLOWED AS SIGNATURE	Yes

PERFECTION PERIOD	10 calendar days of receipt of the electronic acknowledgment.
REGULAR DUE DATE (12/31 YE)	05/15
EXTENDED DUE DATE (12/31 YE)	09/30 (If using Form AR1055-FE, 10/15)
ACCEPTS FEDERAL EXTENSION	State accepts federal extension.
TAX YEARS SUPPORTED	

California

ADDRESS	e-file Coordinator, MS F-284 Franchise Tax Board PO Box 1468 Sacramento CA 95812-1468
WEBSITE	https://ftb.ca.gov
EMAIL	e-file.coordinator@ftb.ca.gov
PHONE	(916) 845-0353
FAX	(916) 855-5556
TAX REFUND INQUIRIES	Go to https://www.ftb.ca.gov/refund/index.asp

E-FILE MANDATE	(800) 852-5711 (916) 845-6500 (outside the U.S.)
OPT-OUT / WAIVER	N/A FTB Pub. 1346X - Fiduciary returns do not fall under the individual e-file mandate at this time.

ACCEPTS STATE ONLY E-FILE

Yes

RETURN TYPES ACCEPTED

Resident	Yes
Part-Year Resident	Not Offered by Jurisdiction
Nonresident	Yes
5227	E-file Not Offered by Jurisdiction
Amended	Yes
Estimated Payments	Yes
Extension	Yes

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	Yes - FTB 8879-FID
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	5 calendar days
REGULAR DUE DATE (12/31 YE)	04/15
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

Colorado

ADDRESS	Colorado Department of Revenue Room 2061375 Sherman St. Denver, CO 80261
WEBSITE	http://www.colorado.gov/revenueonline/_/
EMAIL	Create an account at https://www.colorado.gov/revenueonline/_/ . Once you create the account, you have
PHONE	(800) 659-2656
FAX	
TAX REFUND INQUIRIES	http://www.colorado.gov/revenueonline/_/
E-FILE MANDATE	N/A
OPT-OUT / WAIVER	N/A
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Not Offered by Jurisdiction
Nonresident	Yes
5227	Not Offered by Jurisdiction
Amended	Yes
Estimated Payments	Not Offered by Jurisdiction
Extension	E-file Not Offered by Jurisdiction
<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	Yes. The taxpayer or representative should sign and retain signature Document Form DR 8453F
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 calendar days
REGULAR DUE DATE (12/31 YE)	04/15
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	State accepts federal extension.
TAX YEARS SUPPORTED	

Connecticut

ADDRESS	Department of Revenue Services 450 Columbus Blvd., Suite 1 Hartford, CT 06103
WEBSITE	http://www.ct.gov/drs/
EMAIL	Douglas.Harding@po.state.ct.us Please refer customer inquiries on tax questions to Tax Assistance.
PHONE	(800) 382-9463 (Connecticut calls outside the Greater Hartford) or (860) 297-5962 (call from anywhere)
FAX	(860) 297-4761
TAX REFUND INQUIRIES	drsbustax.ct.gov/AUT/welcomebusiness.aspx
E-FILE MANDATE	Tax return preparers who prepared 50 or more Connecticut personal income tax returns are now required to file all Connecticut personal income tax returns electronically.
OPT-OUT / WAIVER	N/A
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Not Offered by Jurisdiction
Nonresident	Yes
5227	Not Offered by Jurisdiction
Amended	E-file Not Offered by Jurisdiction
Estimated Payments	Yes
Extension	Yes
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

Connecticut uses the federal signature form.

PIN ALLOWED AS SIGNATURE

Yes

PERFECTION PERIOD

5 calendar days

REGULAR DUE DATE (12/31 YE)

04/15

EXTENDED DUE DATE (12/31 YE)

9/30

ACCEPTS FEDERAL EXTENSION

Connecticut extension accepted with Form CT1041EXT. If federalextension is filed, not required to file separate Connecticut extension.

TAX YEARS SUPPORTED

Delaware

ADDRESS	State of Delaware Division of revenue 820 N. French Street Wilmington, DE 19801
WEBSITE	http://revenue.delaware.gov/
EMAIL	mailto:James.stewart@state.de.us, REV_Mef_support@Delaware.gov
PHONE	(302) 577-8200
FAX	(302) 577-8206
TAX REFUND INQUIRIES	
E-FILE MANDATE	N/A
OPT-OUT / WAIVER	N/A
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Not Offered by Jurisdiction
Nonresident	Yes
5227	Not Offered by Jurisdiction
Amended	E-file Not Offered by Jurisdiction
Estimated Payments	E-file Not Offered by Jurisdiction
Extension	Yes
<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	No

PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	Delaware had the same period for rejection as IRS.
REGULAR DUE DATE (12/31 YE)	04/15
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	N/A

District of Columbia

ADDRESS	DC Office of Tax and Revenue PO Box 96153 Washington, DC 20090-6153
WEBSITE	https://mytax.dc.gov/_/
EMAIL	mailto:taxhelp@dc.gov
PHONE	(202) 727-4829
FAX	(202) 442-6890
TAX REFUND INQUIRIES	https://mytax.dc.gov/_/ Login via username & password and check the refund status
E-FILE MANDATE	N/A
OPT-OUT / WAIVER	N/A
ACCEPTS STATE ONLY E-FILE	No
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Not Offered by Jurisdiction
Nonresident	Not Offered by Jurisdiction
5227	Not Offered by Jurisdiction
Amended	Yes
Estimated Payments	Yes
Extension	Yes
<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	NO

PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	5 calendar days
REGULAR DUE DATE (12/31 YE)	4/15
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

Federal

ADDRESS

WEBSITE

EMAIL

PHONE

FAX

TAX REFUND INQUIRIES

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

Not Offered by Jurisdiction

5227

E-file Not Offered by Jurisdiction

Amended

Yes

Estimated Payments

Yes

Extension

Yes

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

Yes

PERFECTION PERIOD

5 Calendar Days

REGULAR DUE DATE (12/31 YE) 04/15

EXTENDED DUE DATE (12/31 YE) 09/30

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

Federal 990T

ADDRESS

WEBSITE

EMAIL

PHONE

FAX

TAX REFUND INQUIRIES N/A

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 Not Offered by Jurisdiction

5227 Not Offered by Jurisdiction

Amended Yes

Estimated Payments E-file Not Offered by Jurisdiction

Extension Yes

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 Yes

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE Yes

PERFECTION PERIOD 5 Calendar Days

REGULAR DUE DATE (12/31 YE)

EXTENDED DUE DATE (12/31 YE)

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

2020

Georgia

ADDRESS	Georgia Dept. of Revenue Processing Center PO Box 740316 Atlanta, GA 30374-0316
WEBSITE	https://dor.georgia.gov
EMAIL	mailto:ga.vendors@dor.ga.gov Ericka.Calhoun@DOR.GA.GOV
PHONE	(404) 417-4261
FAX	
TAX REFUND INQUIRIES	GA-DOR issues most refunds within 21 business days. You may check status at etax.dor.ga.gov/inctax/WhereIsMyRefund.aspx within 24 hours after the state receives your e-filed return.
E-FILE MANDATE	N/A
OPT-OUT / WAIVER	N/A
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
5227	Not Offered by Jurisdiction
Amended	Yes
Estimated Payments	E-file Not Offered by Jurisdiction
Extension	E-file Not Offered by Jurisdiction
<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

GA Form 8453F is a signature form. It summarizes the agreement between the taxpayer and the tax preparer. It is for the taxpayer's records and must be retained for a period of 3 years.

**PIN ALLOWED AS SIGNATURE
PERFECTION PERIOD**

No

5 calendar days from the due date of the return to resubmit rejected returns.

REGULAR DUE DATE (12/31 YE) 04/15

EXTENDED DUE DATE (12/31 YE) 09/30

ACCEPTS FEDERAL EXTENSION

Automatically accepts federal extension.

TAX YEARS SUPPORTED

Yes, the amended return can be submitted through e-file. We support the same number of years the IRS supports as long as you have been approved to e-file that return.

Hawaii

ADDRESS

WEBSITE

EMAIL

tax.efile@hawaii.gov

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	E-file Not Offered by Jurisdiction
5227	Not Offered by Jurisdiction
Amended	E-file Not Offered by Jurisdiction
Estimated Payments	E-file Not Offered by Jurisdiction
Extension	E-file 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 Yes

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE Yes

PERFECTION PERIOD

REGULAR DUE DATE (12/31 YE) 04/20

EXTENDED DUE DATE (12/31 YE) 10/20

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

Idaho

ADDRESS	Idaho State Tax Commission PO Box 56 Boise ID 83756-0056
WEBSITE	http://www.tax.idaho.gov
EMAIL	Scott.Baker@tax.idaho.gov Andy.Wiggin@tax.idaho.gov
PHONE	(208) 334-7660 in the Boise area or toll-free at (800) 972-7660
FAX	
TAX REFUND INQUIRIES	Phone: (208) 364-7389 in the Boise area or toll-free at (888) 228-5770, https://idahotap.gentax.com/TAP/_/
E-FILE MANDATE	N/A
OPT-OUT / WAIVER	N/A
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
5227	Not Offered by Jurisdiction
Amended	Yes
Estimated Payments	E-file Not Offered by Jurisdiction
Extension	E-file 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	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes

ePayment

No

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE

N/A

PERFECTION PERIOD

10 calendar days of receipt of the electronic acknowledgment.

REGULAR DUE DATE (12/31 YE)

04/15

EXTENDED DUE DATE (12/31 YE)

10/15

ACCEPTS FEDERAL EXTENSION

Automatically accepts federal extension.

TAX YEARS SUPPORTED

Illinois

ADDRESS	Office of Electronic Filing Illinois Department of Revenue P.O. Box 19479 Springfield, IL 62794-9479
WEBSITE	http://www.tax.illinois.gov
EMAIL	Stuart.Wilcoxon@Illinois.gov
PHONE	217)785-0574
FAX	(217)782-7992
TAX REFUND INQUIRIES	tax.illinois.gov/individuals/refunds.htm
E-FILE MANDATE	Mandated for trusts, not required for amended returns or returns of estates.

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE Yes

RETURN TYPES ACCEPTED

Resident	Yes
Part-Year Resident	Not Offered by Jurisdiction
Nonresident	Yes
5227	Not Offered by Jurisdiction
Amended	E-file Not Offered by Jurisdiction
Estimated Payments	Not Offered by Jurisdiction
Extension	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 Yes

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS No

PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 calendar days
REGULAR DUE DATE (12/31 YE)	04/15
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	State accepts federal extension.
TAX YEARS SUPPORTED	N/A

Indiana

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	E-file Not Offered by Jurisdiction
5227	Not Offered by Jurisdiction
Amended	E-file Not Offered by Jurisdiction
Estimated Payments	E-file Not Offered by Jurisdiction
Extension	E-file Not Offered by Jurisdiction

LEGEND

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

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

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"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 Yes

PERFECTION PERIOD

REGULAR DUE DATE (12/31 YE) 04/15

EXTENDED DUE DATE (12/31 YE) 10/31

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

Iowa

ADDRESS	Iowa Department of Revenue PO Box 10467 Des Moines, IA - 50306-0467
WEBSITE	https://tax.iowa.gov
EMAIL	IDRMeFDeveloper@iowa.gov
PHONE	(515) 281-3114 or (515) 242-6885
FAX	(515) 242-6487
TAX REFUND INQUIRIES	https://www.idr.iowa.gov/wheresmyrefund
E-FILE MANDATE	
OPT-OUT / WAIVER	N/A
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Not Offered by Jurisdiction
Nonresident	Yes
5227	Not Offered by Jurisdiction
Amended	E-file Not Offered by Jurisdiction
Estimated Payments	Not Offered by Jurisdiction
Extension	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	No
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	ERO retains IA-8453-F for 3 years
PIN ALLOWED AS SIGNATURE	No

PERFECTION PERIOD	5 calendar days (No perfection time per Iowa e-file publication)
REGULAR DUE DATE (12/31 YE)	04/15
EXTENDED DUE DATE (12/31 YE)	10/31
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

Kansas

ADDRESS	Kansas Department of Revenue 905 SW Jackson Street RM 806 PO Box 3506 Topeka, KS 66601-3506
WEBSITE	www.webtax.org www.ksrevenue.org/eservefile.html
EMAIL	Hope.Manderino@ks.gov
PHONE	(785) 291-3539
FAX	(785) 296-0153
TAX REFUND INQUIRIES	Phone: (800) 894-0318 www.ksrevenue.org
E-FILE MANDATE	Not mandated for TY 2020
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Not Offered by Jurisdiction
Nonresident	Yes
5227	Not Offered by Jurisdiction
Amended	Yes
Estimated Payments	Not Offered by Jurisdiction
Extension	Not Offered by Jurisdiction
<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	No
PIN ALLOWED AS SIGNATURE	No

PERFECTION PERIOD	10 calendar days
REGULAR DUE DATE (12/31 YE)	05/17
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	State accepts federal extension.
TAX YEARS SUPPORTED	We will accept prior year returns for 3 tax years prior to the current tax year

Kentucky

ADDRESS	Department of Revenue Division of Operations E-Commerce Branch 501 High Street, Station 22 Frankfort, KY 40601-2103
WEBSITE	https://revenue.ky.gov/Pages/index.aspx
EMAIL	Sikitia.Snow@ky.gov / AudreyJ.Terry@ky.gov
PHONE	502-564-5370
FAX	502-564-0230
TAX REFUND INQUIRIES	https://refund.ky.gov/
E-FILE MANDATE	N/A
OPT-OUT / WAIVER	N/A
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Not Offered by Jurisdiction
Nonresident	Yes
5227	Not Offered by Jurisdiction
Amended	Yes
Estimated Payments	E-file Not Offered by Jurisdiction
Extension	Yes
<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	Yes
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	No

PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	10 calendar days
REGULAR DUE DATE (12/31 YE)	04/15
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	State accepts federal extension.
TAX YEARS SUPPORTED	2019,2020

Louisiana

ADDRESS

Louisiana Department of Revenue
P.O. Box 3440
Baton Rouge, LA 70821-3440

WEBSITE

<https://esweb.revenue.louisiana.gov/contactus/default.aspx?who=taxPractitioner>

EMAIL

PHONE

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE

N/A

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

N/A

RETURN TYPES ACCEPTED

Resident

E-file Not Offered by Jurisdiction

Part-Year Resident

Not Offered by Jurisdiction

Nonresident

E-file Not Offered by Jurisdiction

5227

Not Offered by Jurisdiction

Amended

E-file Not Offered by Jurisdiction

Estimated Payments

Not Offered by Jurisdiction

Extension

E-file 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

No

PAYMENT FOR BALANCE DUE

Direct Debit

No

Check

Yes

ePayment

No

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE Yes

PERFECTION PERIOD

REGULAR DUE DATE (12/31 YE) 05/15

EXTENDED DUE DATE (12/31 YE) 11/15

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

Maine

ADDRESS	Maine Revenue Services ATTN:-e-file Operations PO Box 9107 Augusta, ME 04332-9107
WEBSITE	http://www.maine.gov/revenue/homepage.html
EMAIL	efile.helpdesk@maine.gov
PHONE	(207) 624-9730
FAX	(207) 287-6628
TAX REFUND INQUIRIES	(207) 626-8480
E-FILE MANDATE	N/A
OPT-OUT / WAIVER	N/A
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Not Offered by Jurisdiction
Nonresident	Yes
5227	Not Offered by Jurisdiction
Amended	Yes
Estimated Payments	E-file Not Offered by Jurisdiction
Extension	E-file 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	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	No
ePayment	Yes
SIGNATURE REQUIREMENTS	No
PIN ALLOWED AS SIGNATURE	No

PERFECTION PERIOD	5 calendar days of receipt of the electronic acknowledgment.
REGULAR DUE DATE (12/31 YE)	04/15
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	State of Maine extension request form is not required. If you are unable to file your return by the original due date of the return, Maine allows an automatic extension equal to any federal extension or 6 months, whichever is the longer period of time.
TAX YEARS SUPPORTED	N/A

Maryland

ADDRESS

WEBSITE

<https://www.marylandtaxes.gov/>

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	E-file Not Offered by Jurisdiction
5227	Not Offered by Jurisdiction
Amended	E-file Not Offered by Jurisdiction
Estimated Payments	E-file Not Offered by Jurisdiction
Extension	E-file 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 Yes

PAYMENT FOR BALANCE DUE

Direct Debit No

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE Yes

PERFECTION PERIOD

REGULAR DUE DATE (12/31 YE) 07/15

EXTENDED DUE DATE (12/31 YE) 10/15

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED 2019

Massachusetts

ADDRESS	Massachusetts Department of Revenue Boston, MA 02204
WEBSITE	https://www.mass.gov/dor/
EMAIL	whiteb@dor.state.ma.us
PHONE	(617) 887-5174
FAX	
TAX REFUND INQUIRIES	Phone: (617) 887-6367
E-FILE MANDATE	No mandate for fiduciary returns at this time, but electronic payment of \$50,000 is mandatory
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Not Offered by Jurisdiction
Nonresident	Yes
5227	Yes
Amended	Yes
Estimated Payments	E-file Not Offered by Jurisdiction
Extension	Yes
<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	Yes
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	Form M-8453F

PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	5 calendar days
REGULAR DUE DATE (12/31 YE)	04/15
EXTENDED DUE DATE (12/31 YE)	
ACCEPTS FEDERAL EXTENSION	State accepts federal extension.
TAX YEARS SUPPORTED	

Michigan

ADDRESS	Michigan Department of Treasury P.O. Box 30812 Lansing, MI 48909
WEBSITE	www.michigan.gov/incometax.
EMAIL	MIFormsEfile@michigan.gov
PHONE	517-636-4486
FAX	
TAX REFUND INQUIRIES	N/A - Don't support Refund through E-File
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
5227	Not Offered by Jurisdiction
Amended	Yes
Estimated Payments	E-file Not Offered by Jurisdiction
Extension	E-file 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	No
PAYMENT FOR BALANCE DUE	
Direct Debit	No
Check	Yes
ePayment	No
SIGNATURE REQUIREMENTS	
PIN ALLOWED AS SIGNATURE	Yes

PERFECTION PERIOD

REGULAR DUE DATE (12/31 YE) 04/15

EXTENDED DUE DATE (12/31 YE) 09/30

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

Minnesota

ADDRESS	Minnesota RevenueMail Station 1310St. Paul, MN 55145-1310
WEBSITE	http://www.revenue.state.mn.us/Pages/default.aspx
EMAIL	mailto:businessincome.tax@state.mn.us
PHONE	(651) 556-3075
FAX	
TAX REFUND INQUIRIES	http://www.mndor.state.mn.us/tp/refund/_/
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
5227	Not Offered by Jurisdiction
Amended	Not Offered by Jurisdiction
Estimated Payments	E-file Not Offered by Jurisdiction
Extension	E-file Not Offered by Jurisdiction
<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	No
PIN ALLOWED AS SIGNATURE	Yes

PERFECTION PERIOD	5 calendar days
REGULAR DUE DATE (12/31 YE)	04/15
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	State accepts federal extension. Six months automatic extension
TAX YEARS SUPPORTED	

Mississippi

ADDRESS	Mississippi Department of Revenue P. O. Box 1033 Jackson, MS 39215
WEBSITE	http://www.dor.ms.gov
EMAIL	mailto:efile@dor.ms.gov
PHONE	(601) 923-7582
FAX	(601) 923-7500
TAX REFUND INQUIRIES	(601) 923-7801
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
5227	Not Offered by Jurisdiction
Amended	Yes
Estimated Payments	Not Offered by Jurisdiction
Extension	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	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	
PIN ALLOWED AS SIGNATURE	Yes

PERFECTION PERIOD	5 calendar days (From 2016 e-file Handbook: Return is concurrent with Federal Program)
REGULAR DUE DATE (12/31 YE)	04/15
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	Amended returns may be filed for the current year and two prior years for all tax type returns, which would include Fiduciary returns.

Missouri

ADDRESS Missouri Department of Revenue Attn: Electronic Filing Unit
PO Box 543 Jefferson City, MO 65105-0543

WEBSITE <http://dor.mo.gov/vendors/>

EMAIL <mailto:Katy.Werdehausen@dor.mo.gov>

PHONE (573) 522-4300

FAX (573) 526-5915

TAX REFUND INQUIRIES dors.mo.gov/tax/taxinq

E-FILE MANDATE

OPT-OUT / WAIVER N/A

ACCEPTS STATE ONLY E-FILE Yes

RETURN TYPES ACCEPTED

Resident Yes

Part-Year Resident Not Offered by Jurisdiction

Nonresident Yes

5227 Not Offered by Jurisdiction

Amended Yes

Estimated Payments Not Offered by Jurisdiction

Extension E-file 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 No

PAYMENT FOR BALANCE DUE

Direct Debit No

Check Yes

ePayment No

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE	N/A
PERFECTION PERIOD	10 calendar days
REGULAR DUE DATE (12/31 YE)	04/15
EXTENDED DUE DATE (12/31 YE)	09/30
ACCEPTS FEDERAL EXTENSION	State accepts federal extension.
TAX YEARS SUPPORTED	

Montana

ADDRESS	Montana Department of Revenue PO Box 8021 Helena, MT 59604-8021
WEBSITE	http://revenue.mt.gov
EMAIL	mailto:DORE-Services@mt.gov DorMeFTest@mt.gov
PHONE	(406) 444-4070
FAX	(406) 444-1505
TAX REFUND INQUIRIES	Phone: (406) 444-6900
E-FILE MANDATE	Not mandated for TY 2016, but electronic payment of \$500,000 or more is mandatory
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
5227	Not Offered by Jurisdiction
Amended	Yes
Estimated Payments	E-file Not Offered by Jurisdiction
Extension	Not Offered by Jurisdiction
<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	No

PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	5 calendar days
REGULAR DUE DATE (12/31 YE)	04/15
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	The state extension will automatically apply. No need to file federal extension or state extension. Especially federal has the different due date from the state.
TAX YEARS SUPPORTED	

Nebraska

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	E-file Not Offered by Jurisdiction
5227	Not Offered by Jurisdiction
Amended	E-file Not Offered by Jurisdiction
Estimated Payments	E-file Not Offered by Jurisdiction
Extension	E-file 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	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	Yes
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PERFECTION PERIOD

REGULAR DUE DATE (12/31 YE) 04/15

EXTENDED DUE DATE (12/31 YE) 09/30

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

New Hampshire

ADDRESS	New Hampshire Department of Revenue Administration State of New Hampshire Department of Revenue Administration c/o e-File Coordinator PO Box 637109 Pleasant Street Concord, NH 03302-0637
WEBSITE	http://www.revenue.nh.gov
EMAIL	mailto:DRA-eFile.Coordinator@nh.gov meghan.johnson@dra.nh.gov
PHONE	(603) 230-5000 (603) 230-5054
FAX	(603) 230-5945
TAX REFUND INQUIRIES	
E-FILE MANDATE	Not mandated for TY 2017
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Not Offered by Jurisdiction
Nonresident	Not Offered by Jurisdiction
5227	Not Offered by Jurisdiction
Amended	Yes
Estimated Payments	Yes
Extension	Yes
<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	SignedFlagCheckbox needs to be checked
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10-day perfection period
REGULAR DUE DATE (12/31 YE)	04/15
EXTENDED DUE DATE (12/31 YE)	11/15
ACCEPTS FEDERAL EXTENSION	State accepts federal extension.
TAX YEARS SUPPORTED	An amended return for the current year and 2 prior years(Tax years 2016, 2015 & 2014) can be e-filed.

New Jersey

ADDRESS	New Jersey Division of RevenueE-fileP.O. Box 628Trenton, NJ 08646-0628
WEBSITE	http://www.nj.gov/nj/index.shtml
EMAIL	nicholas.manocchioiv@treas.nj.gov e-
PHONE	(609) 292-9292 or (609) 530-7489, or (609) 530-7488
FAX	(609) 943-4480
TAX REFUND INQUIRIES	Phone: (800) 323-4400
E-FILE MANDATE	Paid tax preparers that prepare 11 or more New Jersey individual gross income tax resident returns including those filed for trusts and estates during the tax year must use electronic methods to file those returns.
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Not Offered by Jurisdiction
Nonresident	Yes
5227	Not Offered by Jurisdiction
Amended	Yes
Estimated Payments	Yes
Extension	Yes
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

Form NJ-8879

PIN ALLOWED AS SIGNATURE

Yes

PERFECTION PERIOD

5 calendar days

REGULAR DUE DATE (12/31 YE)

04/15

EXTENDED DUE DATE (12/31 YE)

10/15

ACCEPTS FEDERAL EXTENSION

Required to file state extension.

TAX YEARS SUPPORTED

One prior year will be accepted and TY18 will be two prior years.

New Mexico

ADDRESS	New Mexico Taxation and Revenue Department, P.O. Box 25127, Santa Fe, NM 87504-5127
WEBSITE	http://www.tax.newmexico.gov
EMAIL	mailto:TaxReturnHelp@State.NM.US
PHONE	(505) 827-0827
FAX	
TAX REFUND INQUIRIES	(866) 285-2996
E-FILE MANDATE	N/A
OPT-OUT / WAIVER	N/A
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Not Offered by Jurisdiction
Nonresident	Yes
5227	Not Offered by Jurisdiction
Amended	Yes
Estimated Payments	E-file Not Offered by Jurisdiction
Extension	Not Offered by Jurisdiction
<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	No
PIN ALLOWED AS SIGNATURE	Yes

PERFECTION PERIOD	No perfection period
REGULAR DUE DATE (12/31 YE)	04/15
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	The State of New Mexico accepts the Federal extensions.
TAX YEARS SUPPORTED	a given tax year will remain available to file in for a period of three years. For example, a return for tax year 2016 may be filed from 1/1/2017 through 12/15/2019

New York

ADDRESS	NYS TAX DEPARTMENTPITB-FIDUCIARY MEFW A HARRIMAN CAMPUSALBANY NY 12227-0865
WEBSITE	https://www.tax.ny.gov/
EMAIL	mailto:NYSFIDMEF@tax.ny.gov
PHONE	(518) 457-6387
FAX	(518) 435-8660
TAX REFUND INQUIRIES	Go to www.tax.ny.gov/pit/file/refund.htm , or call (518) 457-5149
E-FILE MANDATE	Must e-file if preparing 10+ returns per year. Also extension requests must be e-filed or e-filed on DFT website if subject to the mandate on returns. link - https://www.tax.ny.gov/tp/efile/mandate_participants.htm
OPT-OUT / WAIVER	Clients can't opt-out of e-file. Link - https://www.tax.ny.gov/tp/efile/mandate_participants.htm
ACCEPTS STATE ONLY E-FILE RETURN TYPES ACCEPTED	Yes
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
5227	Yes
Amended	Yes
Estimated Payments	Yes
Extension	Yes

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 TR-579-.2-IT for return for 3 years, and TR-579.3-IT for extension e-filed with payments due
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	7 calendar days of receipt of electronic acknowledgment.
REGULAR DUE DATE (12/31 YE)	04/15
EXTENDED DUE DATE (12/31 YE)	09/30
ACCEPTS FEDERAL EXTENSION	Required to file state extension.
TAX YEARS SUPPORTED	

North Carolina

ADDRESS	PO Box 25000,Raleigh , NC - 27604
WEBSITE	https://www.ncdor.gov/
EMAIL	nctaxefile@ncdor.gov
PHONE	919.814.1500
FAX	919.715.6158

TAX REFUND INQUIRIES

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE	Yes
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RETURN TYPES ACCEPTED

Resident	Yes
Part-Year Resident	Not Offered by Jurisdiction
Nonresident	Yes
5227	Not Offered by Jurisdiction
Amended	Yes
Estimated Payments	Not Offered by Jurisdiction
Extension	Yes

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
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PAYMENT FOR BALANCE DUE

Direct Debit	Yes
Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE	Yes
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PERFECTION PERIOD

REGULAR DUE DATE (12/31 YE) 04/15

EXTENDED DUE DATE (12/31 YE) 10/15

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

North Dakota

ADDRESS	Office of State Tax Commissioner 600 E. Boulevard Ave. Dept. 127 Bismarck, ND 58505-0599
WEBSITE	http://www.nd.gov/tax/
EMAIL	mailto:taxmef@nd.gov
PHONE	(701) 328-3129
FAX	(701) 328-0352
TAX REFUND INQUIRIES	Phone: (405) 521-3160
E-FILE MANDATE	
OPT-OUT / WAIVER	N/A
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Not Offered by Jurisdiction
Nonresident	Yes
5227	Not Offered by Jurisdiction
Amended	E-file Not Offered by Jurisdiction
Estimated Payments	Yes
Extension	E-file Not Offered by Jurisdiction
<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	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 (12/31 YE)	04/15
EXTENDED DUE DATE (12/31 YE)	09/30
ACCEPTS FEDERAL EXTENSION	Automatically accepts federal extension.
TAX YEARS SUPPORTED	

Ohio

ADDRESS	Ohio Department of Taxation P.O. Box 2619 Columbus, OH 43216-2619
WEBSITE	http://www.tax.ohio.gov
EMAIL	pte.mef@tax.state.oh.us
PHONE	614-387-1965
FAX	206-339-7828
TAX REFUND INQUIRIES	Phone: (888) 405-40391-888-405-4039
E-FILE MANDATE	N/A
OPT-OUT / WAIVER	N/A
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Not Offered by Jurisdiction
Nonresident	Yes
5227	Not Offered by Jurisdiction
Amended	Yes
Estimated Payments	E-file Not Offered by Jurisdiction
Extension	Not Offered by Jurisdiction
<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	Yes
Check	Yes
ePayment	No
SIGNATURE REQUIREMENTS	Ohio has designated the acceptance of the perjury statement as its e-file signature. The preparer does

not have to send a copy of perjury statement to the department as it is part of the electronic return.

PIN ALLOWED AS SIGNATURE

No

PERFECTION PERIOD

7 calendar days

REGULAR DUE DATE (12/31 YE)

04/15

EXTENDED DUE DATE (12/31 YE)

10/15

ACCEPTS FEDERAL EXTENSION

State accepts federal extension.

TAX YEARS SUPPORTED

Ohio - City

ADDRESS	4485 Northland Ridge Blvd.Columbus, Ohio 43229
WEBSITE	http://www.tax.ohio.gov
EMAIL	pte.mef@tax.state.oh.us and Reginald.Kilgore@tax.state.oh.us
PHONE	614-728-1541
FAX	206-666-4462

TAX REFUND INQUIRIES

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

RETURN TYPES ACCEPTED

Resident

Part-Year Resident

Nonresident

5227

Amended

Estimated Payments

Extension

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 Yes

PERFECTION PERIOD

REGULAR DUE DATE (12/31 YE) 04/15

EXTENDED DUE DATE (12/31 YE) 09/30

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

Oklahoma

ADDRESS	Oklahoma Tax Commission, Joan Korthanke Communications Division PO BOX 269096. Oklahoma City OK 73126-9060
WEBSITE	http://www.tax.ok.gov
EMAIL	mailto:jkorthanke@tax.ok.gov
PHONE	(405) 521-3637
FAX	(405) 522-1711
TAX REFUND INQUIRIES	
E-FILE MANDATE	N/A
OPT-OUT / WAIVER	N/A
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Not Offered by Jurisdiction
Nonresident	Yes
5227	Not Offered by Jurisdiction
Amended	Yes
Estimated Payments	E-file Not Offered by Jurisdiction
Extension	E-file 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	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	5 calendar days
REGULAR DUE DATE (12/31 YE)	04/15
EXTENDED DUE DATE (12/31 YE)	9/30
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	Accept amended returns for the current year and the two prior years.

Oregon

ADDRESS	Oregon Department of Revenue PO BOX 14110 Salem OR 97309-0910
WEBSITE	http://www.oregon.gov/dor/Pages/index.aspx
EMAIL	beth.a.buck@oregon.gov-technical e-file questions; TrustEstate.Electronicfiling@oregon.gov
PHONE	(503) 378-4988, (800) 356-4222
FAX	(503) 945-8738
TAX REFUND INQUIRIES	(503) 378-4988 or (800) 356-4222
E-FILE MANDATE	N/A
OPT-OUT / WAIVER	N/A
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
5227	Not Offered by Jurisdiction
Amended	Yes
Estimated Payments	Not Offered by Jurisdiction
Extension	E-file Not Offered by Jurisdiction
<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	Yes
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	Yes. Oregon does not require a signature option, but

a taxpayer who uses a signature option must choose either a signature document or a signature PIN.

PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	5 calendar days
REGULAR DUE DATE (12/31 YE)	04/15
EXTENDED DUE DATE (12/31 YE)	09/30
ACCEPTS FEDERAL EXTENSION	State accepts federal extension
TAX YEARS SUPPORTED	Accept amended returns for the current year and the two prior years.

Pennsylvania

ADDRESS	PA Department of Revenue Bureau of Individual Taxes PO Box 280605 Harrisburg, PA 17128
WEBSITE	http://www.revenue.state.pa.us
EMAIL	jhenry@pa.gov or RA-RV-BIT-MEF@pa.gov
PHONE	(717) 425-2859
FAX	(717) 772- 9310
TAX REFUND INQUIRIES	
E-FILE MANDATE	N/A
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Not Offered by Jurisdiction
Nonresident	Yes
5227	Not Offered by Jurisdiction
Amended	
Estimated Payments	Yes
Extension	Yes

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	No
SIGNATURE REQUIREMENTS	Yes
PIN ALLOWED AS SIGNATURE	Yes

PERFECTION PERIOD	5 calendar days after rejection
REGULAR DUE DATE (12/31 YE)	04/15
EXTENDED DUE DATE (12/31 YE)	09/30
ACCEPTS FEDERAL EXTENSION	State Extension Rev276; If fiduciary has not filed Rev276, he can submit a copy of federal Form 7004 with PA41 fiduciary income taxreturn.
TAX YEARS SUPPORTED	

Rhode Island

ADDRESS	Rhode Island Division of Taxation One Capitol Hill Providence, RI 02908-5806.
WEBSITE	http://www.tax.ri.gov/misc/software_developers.php
EMAIL	Tax.VendorForms@tax.ri.gov; Daniel.Clemence@tax.ri.gov
PHONE	(401) 574-8829, option #8 ; (401) 574.8732
FAX	
TAX REFUND INQUIRIES	url: Wher's My Refund? https://www.ri.gov/taxation/refund/
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
5227	Yes
Amended	Yes
Estimated Payments	E-file Not Offered by Jurisdiction
Extension	E-file Not Offered by Jurisdiction
<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	N/A
PAYMENT FOR BALANCE DUE	
Direct Debit	No
Check	Yes
ePayment	No

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE Yes

PERFECTION PERIOD

REGULAR DUE DATE (12/31 YE) 04/15

EXTENDED DUE DATE (12/31 YE) 09/30

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

South Carolina

ADDRESS

South Carolina Department of
Revenue Taxable/Nontaxable Fiduciary P.O. Box
125 Columbia, SC 29214-0038

WEBSITE

<https://dor.sc.gov/>

EMAIL

KeithJ.Wicker@dor.sc.gov

PHONE

(803) 896-1845

FAX

TAX REFUND INQUIRIES

South Carolina Department of Revenue Nontaxable
Fiduciary P.O. Box 125 Columbia, SC 29214-0039

E-FILE MANDATE

E-file is mandated if the tax preparer filed 100+ returns in the previous tax year. A \$50/return fee is charged on any mandated return that is not e-filed. Where electronic means are not available to file the return, but the 2D barcode is available, the preparer must use the 2D barcode.

OPT-OUT / WAIVER

N/A

ACCEPTS STATE ONLY E-FILE

Yes

RETURN TYPES ACCEPTED

Resident

Yes

Part-Year Resident

Not Offered by Jurisdiction

Nonresident

Yes

5227

Not Offered by Jurisdiction

Amended

Yes

Estimated Payments

E-file Not Offered by Jurisdiction

Extension

E-file 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

No

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS

No signature form

PIN ALLOWED AS SIGNATURE

No

PERFECTION PERIOD

5 calendar days after rejection

REGULAR DUE DATE (12/31 YE)

04/15

EXTENDED DUE DATE (12/31 YE)

10/15

ACCEPTS FEDERAL EXTENSION

State accepts federal extension

TAX YEARS SUPPORTED

Tennessee

ADDRESS	State of Tennessee Department of Revenue 500 Deaderick Street Nashville, TN 37242
WEBSITE	http://www.tn.gov/revenue/
EMAIL	troy.daniel@tn.gov
PHONE	(615) 253-0704
FAX	(615) 532-2701
TAX REFUND INQUIRIES	https://www.tn.gov/revenue/for-businesses/request-a-refund.html Phone : (615) 741-0443
E-FILE MANDATE	N/A
OPT-OUT / WAIVER	N/A
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Not Offered by Jurisdiction
Nonresident	Yes
5227	Not Offered by Jurisdiction
Amended	Yes
Estimated Payments	E-file Not Offered by Jurisdiction
Extension	Yes
<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	Yes
Check	No
ePayment	Yes
SIGNATURE REQUIREMENTS	The signature on the EFT agreement will be kept on

file at TDOR.

PIN ALLOWED AS SIGNATURE

No

PERFECTION PERIOD

Depends on case by case

REGULAR DUE DATE (12/31 YE)

05/17

EXTENDED DUE DATE (12/31 YE)

10/15

ACCEPTS FEDERAL EXTENSION

Required to file state extension.

TAX YEARS SUPPORTED

Current year and 2 prior years.

Utah

ADDRESS	Utah State Tax Commission 210 North 1950 West Salt Lake City, UT 84134-3310
WEBSITE	http://www.tax.utah.gov
EMAIL	mef@utah.gov
PHONE	(801) 297-7575
FAX	(801) 297-3573
TAX REFUND INQUIRIES	
E-FILE MANDATE	Not mandated
OPT-OUT / WAIVER	N/A
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
5227	Not Offered by Jurisdiction
Amended	Yes
Estimated Payments	E-file Not Offered by Jurisdiction
Extension	Not Offered by Jurisdiction
<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	No
SIGNATURE REQUIREMENTS	No
PIN ALLOWED AS SIGNATURE	No

PERFECTION PERIOD	20 calendar days
REGULAR DUE DATE (12/31 YE)	04/15
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	State accepts federal extension.
TAX YEARS SUPPORTED	Can be filed for the current year and two prior years

Vermont

ADDRESS	Vermont Department of Taxes PO Box 1700 Montpelier, VT 05601-1700
WEBSITE	http://www.tax.vermont.gov
EMAIL	tax.estate@vermont.gov ; terri.elder@vermont.gov - MeF Coordinator
PHONE	(802) 828-6820
FAX	(802) 828-2720
TAX REFUND INQUIRIES	Phone: (802) 828-6880 https://myvtax.vermont.gov/_/
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
5227	Not Offered by Jurisdiction
Amended	Yes
Estimated Payments	Yes
Extension	Yes
<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	No

SIGNATURE REQUIREMENTS	Signature on Form 8879-VT-F
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	5 calendar days after rejection
REGULAR DUE DATE (12/31 YE)	04/15
EXTENDED DUE DATE (12/31 YE)	09/30
ACCEPTS FEDERAL EXTENSION	State accepts federal extension.
TAX YEARS SUPPORTED	

Virginia

ADDRESS	Department of Taxation, P.O. Box 760, Richmond, Virginia, 23218-0760
WEBSITE	https://www.tax.virginia.gov/
EMAIL	mailto:Fid_eFile@tax.virginia.gov
PHONE	(804) 367-8037, (804) 367-9286
FAX	
TAX REFUND INQUIRIES	804.367.2486
E-FILE MANDATE	Beginning with the first return due on or after January 1, 2019, all fiduciary income taxpayers must file forms and make payments electronically. If you are unable to file and pay electronically, you may request a waiver.
OPT-OUT / WAIVER	There is no Opt Out form in the VA schema currently.
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Not Offered by Jurisdiction
Nonresident	Yes
5227	Yes
Amended	Yes
Estimated Payments	E-file Not Offered by Jurisdiction
Extension	E-file Not Offered by Jurisdiction
<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	Yes

Check	Yes
ePayment	No
SIGNATURE REQUIREMENTS	No
PIN ALLOWED AS SIGNATURE PERFECTION PERIOD	Yes
REGULAR DUE DATE (12/31 YE)	Virginia does not allow the IRS return perfection period. A return must be transmitted and accepted by the due date of the return to be considered timely filed.
EXTENDED DUE DATE (12/31 YE)	04/15
ACCEPTS FEDERAL EXTENSION	11/01
TAX YEARS SUPPORTED	State accepts federal extension

West Virginia

ADDRESS

West Virginia State Tax Department
Tax Account Administration Division
P.O. Box 1071
Charleston, WV 25324-1071

WEBSITE

<http://www.tax.wv.gov/pages/default.aspx>

EMAIL

TAXWVtaxaid@wv.gov or TaxLOI@wv.gov

PHONE

Taxpayer Services Division (304) 558-3333 or toll free at (800)982-8297

FAX

TAX REFUND INQUIRIES

To check the refund status, visit www.tax.wv.gov, and click the Where's my refund? link.

E-FILE MANDATE

Income tax preparers who file more than 25 individual income tax returns using tax preparation software to complete one or more of the returns, must file them electronically (Sec. 11-21-54)

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

Yes

RETURN TYPES ACCEPTED

Resident

Yes

Part-Year Resident

Not Offered by Jurisdiction

Nonresident

Yes

5227

Not Offered by Jurisdiction

Amended

Yes

Estimated Payments

Not Offered by Jurisdiction

Extension

E-file 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

Yes

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS

ERO retains WV-8543 for 3 years

PIN ALLOWED AS SIGNATURE

Yes

PERFECTION PERIOD

5 calendar days from the due date of the return to resubmit a rejected returns

REGULAR DUE DATE (12/31 YE) 04/15**EXTENDED DUE DATE (12/31 YE)** 09/30**ACCEPTS FEDERAL EXTENSION****TAX YEARS SUPPORTED**

Wisconsin

ADDRESS	Wisconsin Department of Revenue Electronic Filing Unit PO Box 87949 Madison, WI 53708-8949
WEBSITE	https://www.revenue.wi.gov/Pages/home.aspx
EMAIL	efiling@revenue.wi.gov, DORElectronicfiling@revenue.wi.gov, Chris.Roberts@wisconsin.gov
PHONE	(608) 264-6886/(608) 266-2776
FAX	(608) 267-1030
TAX REFUND INQUIRIES	Phone: (608) 266-8100
E-FILE MANDATE	Must e-file if preparing 50 or more returns
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
5227	Not Offered by Jurisdiction
Amended	Yes
Estimated Payments	Yes
Extension	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	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS	No signature form
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	5 calendar days
REGULAR DUE DATE (12/31 YE)	04/15
EXTENDED DUE DATE (12/31 YE)	09/30
ACCEPTS FEDERAL EXTENSION	State accepts federal extension.
TAX YEARS SUPPORTED	