

Alabama

ADDRESS	Tymecca Pearson, Business MeF Coordinator Income Tax Administration Division Alabama Department of Revenue P.O. Box 327450 Montgomery, AL 36132-7450
WEBSITE	https://revenue.alabama.gov/
EMAIL	Corporate.Efile@revenue.alabama.gov; Tymecca.Pearson@revenue.alabama.gov
PHONE	(334) 353-2951
FAX	(334) 353-8068
TAX REFUND INQUIRIES	(334) 353-1033
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Yes
Composite Extension	Not Offered by Jurisdiction
Amended	E-file Not Offered by Jurisdiction
Estimates	Not Offered by Jurisdiction
Extensions	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	No
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	No
ePayment	Yes

SIGNATURE REQUIREMENTS	Signed Form AL8453-PTE (Partnership Return of Income and Composite) and Form 8453-B (Business Privilege Tax Return)
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 Business Days
REGULAR DUE DATE (12/31 YE)	5/17/2021
EXTENDED DUE DATE (12/31 YE)	10/15/2021
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

Alaska

ADDRESS	Anchorage Office Tax Division Alaska Department of Revenue 550 W. Seventh Ave., Suite 500 Anchorage, AK 99501-3555
WEBSITE	http://www.tax.alaska.gov/
EMAIL	mailto:dor.tax.corporations@alaska.gov
PHONE	
FAX	
TAX REFUND INQUIRIES	
E-FILE MANDATE	N/A
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	N/A
RETURN TYPES ACCEPTED	
Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Composite Extension	Not Offered by Jurisdiction
Amended	Yes
Estimates	Not Offered by Jurisdiction
Extensions	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	N/A
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	

PIN ALLOWED AS SIGNATURE N/A

PERFECTION PERIOD

REGULAR DUE DATE (12/31 YE) 4/15

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

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

Arizona

ADDRESS	Arizona Department of Revenue 1600 West Monroe Street Phoenix, AZ 85007
WEBSITE	https://azdor.gov/
EMAIL	azefile@azdor.gov
PHONE	(602) 255-3381
FAX	
TAX REFUND INQUIRIES	
E-FILE MANDATE	N/A
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	N/A
RETURN TYPES ACCEPTED	
Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Composite Extension	Not Offered by Jurisdiction
Amended	Yes
Estimates	Not Offered by Jurisdiction
Extensions	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	N/A
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	
PIN ALLOWED AS SIGNATURE	N/A

PERFECTION PERIOD

REGULAR DUE DATE (12/31 YE) 3/15

EXTENDED DUE DATE (12/31 YE) 9/15

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

Arkansas

ADDRESS	Department of Finance and Administration Partnership Tax Unit P. O. Box 3628 Little Rock, AR 72203-3628
WEBSITE	http://www.dfa.arkansas.gov
EMAIL	mailto:individual.income@dfa.arkansas.gov
PHONE	(501) 682-1100
FAX	(501) 682-7692
TAX REFUND INQUIRIES	https://atap.arkansas.gov/_/
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	No
RETURN TYPES ACCEPTED	
Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Yes
Composite Extension	Yes
Amended	Yes
Estimates	Not Offered by Jurisdiction
Extensions	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	No
ePayment	No
SIGNATURE REQUIREMENTS	Signed Form AR8453-PE is retained by ERO for 3 years
PIN ALLOWED AS SIGNATURE	N/A

PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	5/17
EXTENDED DUE DATE (12/31 YE)	10/18
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

California

ADDRESS	Franchise Tax BoardE-file Customer Service MS-F284Franchise Tax BoardPO Box 1468Sacramento, CA - 95812-1468
WEBSITE	https://www.ftb.ca.gov/professionals/efile/index.shtml
EMAIL	mailto:Businesse-filecoordinator@ftb.ca.gov
PHONE	(916) 845-0353
FAX	(916) 855-5556
TAX REFUND INQUIRIES	(800) 338-0505
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	No
RETURN TYPES ACCEPTED	
Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Composite Extension	Not Offered by Jurisdiction
Amended	Yes
Estimates	Not Offered by Jurisdiction
Extensions	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	Yes
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	Signed Form is retained by ERO for 3 years. Enter a SOS ID

number or LLC temporary filing number in the Organizer States California General Information ID Options, or select a reason why the entity does not have a state ID number.

PIN ALLOWED AS SIGNATURE

No

PERFECTION PERIOD

10 Calendar Days

REGULAR DUE DATE (12/31 YE)

3/15

EXTENDED DUE DATE (12/31 YE)

10/15

ACCEPTS FEDERAL EXTENSION

Under the automatic extension, the tax return is considered timely if filed by the 15th day of the 10th month following the close of the taxable year (fiscal year) or by October 15 (calendar year).

TAX YEARS SUPPORTED

Colorado

ADDRESS	Colorado Department of Revenue Steve Asbell 1375 Sherman Street, Rm. 206 Denver, CO - 80261
WEBSITE	https://www.colorado.gov/tax
EMAIL	mailto:stephen.asbell@state.co.us
PHONE	(303) 866-3889
FAX	(303) 866-3211
TAX REFUND INQUIRIES	https://www.colorado.gov/pacific/tax/income-tax-partnership-refund
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Composite Extension	Not Offered by Jurisdiction
Amended	Not Offered by Jurisdiction
Estimates	Not Offered by Jurisdiction
Extensions	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	Signed Form DR 8453-P is transmitted with return or retained

by preparer for 4 years.

PIN ALLOWED AS SIGNATURE

No

PERFECTION PERIOD

10 Business Days

REGULAR DUE DATE (12/31 YE)

4/15

EXTENDED DUE DATE (12/31 YE)

10/15

ACCEPTS FEDERAL EXTENSION

Under the automatic extension, the tax return is considered timely if filed by the 15th day of the 10th month following the close of the taxable year (fiscal year) or by October 15, 2017 (calendar year).

TAX YEARS SUPPORTED

Connecticut

ADDRESS

CT Department of Revenue Services - Department of Revenue Services
450 Columbus Blvd, Ste 1
Hartford, CT 06103

WEBSITE

<http://www.ct.gov/drs/site/default.asp>

EMAIL

<mailto:Ct.efile@po.state.ct.us>

PHONE

(860) 297-4973

FAX

(860) 297-4761

TAX REFUND INQUIRIES

(860) 297-5962 or
<http://www.ct.gov/DRS/cwp/view.asp?a=1462&q=266274> or
<https://drsindtax.ct.gov/AUT/refundStatus.aspx?TXPYRTYP=I>

E-FILE MANDATE

No

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

Yes

RETURN TYPES ACCEPTED

Return

Yes

Consolidated

Not Offered by Jurisdiction

Composite

Not Offered by Jurisdiction

Composite Extension

Not Offered by Jurisdiction

Amended

Yes

Estimates

Not Offered by Jurisdiction

Extensions

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 No**PIN ALLOWED AS SIGNATURE** Yes - Federal PIN**PERFECTION PERIOD** 5 Calendar Days**REGULAR DUE DATE (12/31 YE)** 4/15**EXTENDED DUE DATE (12/31 YE)** 9/15**ACCEPTS FEDERAL EXTENSION** Required to File Form CT-1065/CT-1120SI EXT**TAX YEARS SUPPORTED**

Delaware

ADDRESS	Delaware Division of Revenue Carvel State Office Building 820 N. French Street Wilmington, Delaware 19801
WEBSITE	http://revenue.delaware.gov/services/TaxProservices.shtml
EMAIL	mailto:michael.x.smith@state.de.us
PHONE	(302) 577-8445
FAX	(302) 577-8206
TAX REFUND INQUIRIES	(302) 577-8781
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	N/A
RETURN TYPES ACCEPTED	
Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Composite Extension	Not Offered by Jurisdiction
Amended	Yes
Estimates	Not Offered by Jurisdiction
Extensions	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	No
PAYMENT FOR BALANCE DUE	
Direct Debit	N/A
Check	Yes
ePayment	No

SIGNATURE REQUIREMENTS	No
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	48 Hours
REGULAR DUE DATE (12/31 YE)	3/15
EXTENDED DUE DATE (12/31 YE)	9/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

District of Columbia

ADDRESS 1101 4th Street, SW, Suite 270 West, Washington, DC
20024

WEBSITE efile@dc.gov

EMAIL

PHONE (202) 727-4829

FAX (202) 442-6890

TAX REFUND INQUIRIES

E-FILE MANDATE No

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE Yes

RETURN TYPES ACCEPTED

Return

Consolidated Not Offered by Jurisdiction

Composite Not Offered by Jurisdiction

Composite Extension Not Offered by Jurisdiction

Amended Yes

Estimates Not Offered by Jurisdiction

Extensions 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 N/A

Check N/A

ePayment N/A

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE N/A

PERFECTION PERIOD	5 Calendar Days
REGULAR DUE DATE (12/31 YE)	4/15/2021
EXTENDED DUE DATE (12/31 YE)	10/15/2021
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

District of Columbia - UBT

ADDRESS 1101 4th Street, SW, Suite 270 West, Washington, DC
20024

WEBSITE efile@dc.gov

EMAIL

PHONE (202) 727-4829

FAX (202) 442-6890

TAX REFUND INQUIRIES

E-FILE MANDATE No

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE N/A

RETURN TYPES ACCEPTED

Return

Consolidated Not Offered by Jurisdiction

Composite Not Offered by Jurisdiction

Composite Extension Not Offered by Jurisdiction

Amended Yes

Estimates Yes

Extensions 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 N/A

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE N/A

PERFECTION PERIOD	5 Calendar Days
REGULAR DUE DATE (12/31 YE)	04/15/2021
EXTENDED DUE DATE (12/31 YE)	10/15/2021
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

Florida

ADDRESS	
WEBSITE	
EMAIL	
PHONE	
FAX	
TAX REFUND INQUIRIES	
E-FILE MANDATE	N/A
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	N/A
RETURN TYPES ACCEPTED	
Return	
Consolidated	
Composite	
Composite Extension	
Amended	
Estimates	
Extensions	
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	N/A
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	
PIN ALLOWED AS SIGNATURE	N/A
PERFECTION PERIOD	

REGULAR DUE DATE (12/31 YE) 4/1

EXTENDED DUE DATE (12/31 YE) 10/1

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

Georgia

ADDRESS

Georgia Department of Revenue
Michelle Oden,
Coordinator
Taxpayer Services Division
1800 Century
Center Road
Atlanta, GA - 30345-3205

WEBSITE

<http://www.etax.dor.ga.gov>

EMAIL

<mailto:ecorp@dor.ga.gov>

PHONE

(404) 417-6644

FAX

(404) 417-7398

TAX REFUND INQUIRIES

E-FILE MANDATE

No

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

Yes

RETURN TYPES ACCEPTED

Return

Yes

Consolidated

Not Offered by Jurisdiction

Composite

Yes

Composite Extension

Not Offered by Jurisdiction

Amended

Yes

Estimates

E-file Not Offered by Jurisdiction

Extensions

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

No

ePayment

No

SIGNATURE REQUIREMENTS

Signed Form GA-8453P is retained by ERO

PIN ALLOWED AS SIGNATURE	N/A
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	3/15
EXTENDED DUE DATE (12/31 YE)	9/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

Hawaii

ADDRESS	P.O. Box 259 Honolulu, HI 96809-0259
WEBSITE	http://tax.hawaii.gov/
EMAIL	mailto:Taxpayer.Services@hawaii.gov
PHONE	808-587-4242; 808-974-6321
FAX	808-974-6300, 808-587-1488

TAX REFUND INQUIRIES

E-FILE MANDATE

N/A

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

N/A

RETURN TYPES ACCEPTED

Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Composite Extension	Not Offered by Jurisdiction
Amended	Yes
Estimates	Not Offered by Jurisdiction
Extensions	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

N/A

Check

N/A

ePayment

N/A

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE

N/A

PERFECTION PERIOD

REGULAR DUE DATE (12/31 YE) 4/20

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

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

Idaho

ADDRESS	Idaho State Tax Commission Steve Thimsen- (208) 334-7569 steve.thimsen@tax.idaho.gov FileCoordinator@tax.idaho.gov 800 Park Blvd., Plaza IV Boise, ID - 83722-0410
WEBSITE	https://tax.idaho.gov/
EMAIL	mailto:efilehelp@tax.idaho.gov
PHONE	(208) 332-6632
FAX	(800) 972-7660
TAX REFUND INQUIRIES	(888) 228-5770 or (208) 364-7389
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Composite Extension	Not Offered by Jurisdiction
Amended	Yes
Estimates	Not Offered by Jurisdiction
Extensions	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	No
PAYMENT FOR BALANCE DUE	
Direct Debit	No
Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS	Act of e-filing is considered to be signature
PIN ALLOWED AS SIGNATURE	N/A
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	4/15
EXTENDED DUE DATE (12/31 YE)	10/16
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

Illinois

ADDRESS	Taxpayer Assistance Division Stuart Wilcoxon Illinois Department of Revenue PO Box 19044 Springfield, IL - 62794-9044
WEBSITE	http://tax.illinois.gov/
EMAIL	mailto:Stuart.Wilcoxon@Illinois.gov
PHONE	(800) 732-8866 or (217) 782-3366
FAX	(800) 732-8866
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Composite Extension	Not Offered by Jurisdiction
Amended	E-file Not Offered by Jurisdiction
Estimates	E-file Not Offered by Jurisdiction
Extensions	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	Yes
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	None

PIN ALLOWED AS SIGNATURE	N/A
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	4/15
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

Indiana

ADDRESS	Electronic Media Filing Coordinator Indiana Department of Revenue 100 N. Senate Ave, Room N286 Indianapolis, IN - 46204-2253
WEBSITE	http://www.in.gov/dor/3743.htm
EMAIL	mailto:IDORB2BSupport@dor.in.gov
PHONE	(317) 233-5656
FAX	(317) 233-5656
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	N/A
RETURN TYPES ACCEPTED	
Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Yes
Composite Extension	Not Offered by Jurisdiction
Amended	Yes
Estimates	Not Offered by Jurisdiction
Extensions	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	N/A
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	None

PIN ALLOWED AS SIGNATURE	N/A
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	

Iowa

ADDRESS ERO Support and Customer Service Leann Boswell, ERO Support - (515) 281-4220 Iowa Department of Revenue P.O. Box 10457 Des Moines, IA - 50306-0457

WEBSITE <http://www.iowa.gov/tax/elf/eservice.html>

EMAIL <mailto:ird@iowa.gov>

PHONE (515) 281-3114 or (800) 367-3388

FAX (515) 281-6487

TAX REFUND INQUIRIES

E-FILE MANDATE No

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE Yes

RETURN TYPES ACCEPTED

Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Composite Extension	Not Offered by Jurisdiction
Amended	Yes
Estimates	Not Offered by Jurisdiction
Extensions	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 N/A

Check N/A

ePayment N/A

SIGNATURE REQUIREMENTS Signed Form 8453-PE is retained by ERO

PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	4/30
EXTENDED DUE DATE (12/31 YE)	10/31
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

Kansas

ADDRESS

Kansas Department of Revenue
 Hope Manderino,
 Coordinator
 915 SW Harrison St
 Topeka, KS - 66612-1588

WEBSITE

<http://www.ksrevenue.org>

EMAIL

eservices@ks.gov; hope.manderino@ks.com

PHONE

(785) 291-3539

FAX

(785) 296-0153

TAX REFUND INQUIRIES

E-FILE MANDATE

No

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

Yes

RETURN TYPES ACCEPTED

Return

Yes

Consolidated

Composite

Composite Extension

Amended

Estimates

Extensions

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

Yes

Check

Yes

ePayment

Yes

SIGNATURE REQUIREMENTS

Fulfilled through IRS E-File procedures.

PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	4/15
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

Kentucky

ADDRESS	Business Income Tax and LLET Returns with Payment(41A720, 41A720U, 41APTE, 41A725)Audrey J. TerryKentucky Department of RevenueFrankfort, KY 40620
WEBSITE	https://www.revenue.ky.gov
EMAIL	mailto:AudreyJ.Terry@ky.gov
PHONE	(502) 564-8139 or (502) 564-7926
FAX	(502) 564-0230
TAX REFUND INQUIRIES	(502) 564-1600
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Composite Extension	Not Offered by Jurisdiction
Amended	Yes
Estimates	E-file Not Offered by Jurisdiction
Extensions	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	Yes
Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS	Signed Form 8879(C)-K retained by ERO for 4 years
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	4/15
EXTENDED DUE DATE (12/31 YE)	10/16
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

Louisiana

ADDRESS	Louisiana Department of Revenue Shanna Kelly 617 N. Third Street P.O. Box 201 Baton Rouge , LA - 70821-0201
WEBSITE	<a href="http://www.revenue.louisiana.gov/sections/preparer/
default.aspx">http://www.revenue.louisiana.gov/sections/preparer/
default.aspx
EMAIL	mailto:Shanna.kelly@la.gov
PHONE	(225) 219-2600
FAX	(225) 219-0028
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Composite Extension	Not Offered by Jurisdiction
Amended	Yes
Estimates	Not Offered by Jurisdiction
Extensions	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	No
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	None

PIN ALLOWED AS SIGNATURE	N/A
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	6/15
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

Maine

ADDRESS	Maine Revenue Services Attn: Business e-file Operations P. O. Box 9107 Augusta, ME - 04332-9107
WEBSITE	http://www.maine.gov/revenue
EMAIL	mailto:partner-scorp.tax@maine.gov , Efile.Helpdesk@maine.gov
PHONE	(207) 624-9670 , (207) 624-9730
FAX	(207) 624-9694 , (207) 287-6628
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Composite Extension	Not Offered by Jurisdiction
Amended	E-file Not Offered by Jurisdiction
Estimates	Not Offered by Jurisdiction
Extensions	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	N/A
PAYMENT FOR BALANCE DUE	
Direct Debit	No
Check	No
ePayment	No
SIGNATURE REQUIREMENTS	Form M-8453-P Signature document held by filer

PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	5 Calendar Days to resubmit rejected returns and obtain approval or
REGULAR DUE DATE (12/31 YE)	3/15
EXTENDED DUE DATE (12/31 YE)	9/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

Maryland

ADDRESS	Revenue Administration Division E-file Help Desk Comptroller of Maryland Revenue Administration Division Electronic Processing Section 110 Carroll Street Annapolis, MD - 21411
WEBSITE	http://taxes.marylandtaxes.com/Tax_Professionals/
EMAIL	mailto:efile@comp.state.md.us
PHONE	(410) 260-7753
FAX	(410) 974-2274
TAX REFUND INQUIRIES	
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Composite Extension	Not Offered by Jurisdiction
Amended	Yes
Estimates	
Extensions	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	Yes
Check	Yes
ePayment	No

SIGNATURE REQUIREMENTS	Form M-8453-P Signature document held by filer
PIN ALLOWED AS SIGNATURE	N/A
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	4/15
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

Massachusetts

ADDRESS	Massachusetts Department of Revenue No Separate Coordinator Massachusetts Department of Revenue P.O. Box 7010 Boston, MA 02204
WEBSITE	http://www.dor.state.ma.us
EMAIL	whiteb@dor.state.ma.us
PHONE	(617) 887-6367 or (800) 392-6089 or (978)-621-0584
FAX	N/A
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Yes
Composite Extension	Yes
Amended	Yes
Estimates	Not Offered by Jurisdiction
Extensions	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	N/A
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	Form M-8453-P Signature document held by filer

PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	5 Business Days
REGULAR DUE DATE (12/31 YE)	3/15
EXTENDED DUE DATE (12/31 YE)	9/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

Michigan

ADDRESS	Michigan Department of Treasury Lansing, MI - 48922
WEBSITE	http://www.MIfastfile.org
EMAIL	mailto:MIefile2D@michigan.gov
PHONE	(517) 636-4450
FAX	(517) 636-4378
TAX REFUND INQUIRIES	(517) 636-4657
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Composite Extension	Not Offered by Jurisdiction
Amended	Yes
Estimates	Not Offered by Jurisdiction
Extensions	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	No
PAYMENT FOR BALANCE DUE	
Direct Debit	No
Check	N/A
ePayment	Yes
SIGNATURE REQUIREMENTS	Form 4763 (MI-8879-MBT), Fed PIN, or Fed 8453
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	State does not have a perfection date

REGULAR DUE DATE (12/31 YE) 4/15

EXTENDED DUE DATE (12/31 YE) 8/31

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

Minnesota

ADDRESS	Minnesota Department of Revenue Partnership TaxMail Station 1760 St. Paul, MN - 55145-1760
WEBSITE	www.taxes.state.mn.us, www.revenue.state.mn.us
EMAIL	mailto:businessincome.tax@state.mn.us
PHONE	(651) 556-3075
FAX	(651) 556-5130
TAX REFUND INQUIRIES	
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Yes
Composite Extension	Not Offered by Jurisdiction
Amended	E-file Not Offered by Jurisdiction
Estimates	Not Offered by Jurisdiction
Extensions	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	Act of e-filing is considered to be signature
PIN ALLOWED AS SIGNATURE	N/A

PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	3/16
EXTENDED DUE DATE (12/31 YE)	10/16
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

Mississippi

ADDRESS	Mississippi Department of Revenue Mississippi e-File Help Desk Attn: e-File Coordinator – Jason Adams - (601) 923-7582 PO Box 1033 Jackson, MS - 39215
WEBSITE	https://www.dor.ms.gov/Pages/default.aspx
EMAIL	mailto:efile@dor.ms.gov
PHONE	(601) 923-7700
FAX	(601) 923-7714

TAX REFUND INQUIRIES

E-FILE MANDATE	Yes
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OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE	Yes
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RETURN TYPES ACCEPTED

Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Composite Extension	Not Offered by Jurisdiction
Amended	Yes
Estimates	Not Offered by Jurisdiction
Extensions	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
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PAYMENT FOR BALANCE DUE

Direct Debit	Yes
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Check	Yes
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ePayment	Yes
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SIGNATURE REQUIREMENTS	ERO retains Form 84-115 (MS8453-PTE). A PIN must also be
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used the for electronic signature transmitted with the return

PIN ALLOWED AS SIGNATURE

Yes

PERFECTION PERIOD

5 Calendar Days for returns rejected on the extension due date

REGULAR DUE DATE (12/31 YE)

3/15

EXTENDED DUE DATE (12/31 YE)

9/15

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

Missouri

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

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

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

PHONE (573) 751-8150 , (573) 522-4300

FAX (573) 526-5915

TAX REFUND INQUIRIES (573) 526-8299 or (573) 751-3505

E-FILE MANDATE No

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE Yes

RETURN TYPES ACCEPTED

Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Composite Extension	Not Offered by Jurisdiction
Amended	Yes
Estimates	Not Offered by Jurisdiction
Extensions	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 No

ePayment No

SIGNATURE REQUIREMENTS	None
PIN ALLOWED AS SIGNATURE	N/A
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	4/15
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	For composite returns: When a taxpayer is not required to make a payment of tax at the time of the extension, and the taxpayer has been granted an extension of time to file a federal income tax return, the taxpayer is not required to apply to the department for an extension of time to file the Missouri Composite return.
TAX YEARS SUPPORTED	

Montana

ADDRESS	Montana Department of Revenue Attn-Rebecca Manriquez PO Box 5805 Helena, MT - 59604
WEBSITE	http://revenue.mt.gov/
EMAIL	mailto:DORMef@mt.gov
PHONE	(406) 444-5873
FAX	(406) 444-1505
TAX REFUND INQUIRIES	(866) 859-2254
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Composite Extension	Not Offered by Jurisdiction
Amended	Yes
Estimates	Not Offered by Jurisdiction
Extensions	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	No
SIGNATURE REQUIREMENTS	Form PR-1 has to be signed and dated by a general partner or limited liability company member manager.

PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	3/15
EXTENDED DUE DATE (12/31 YE)	9/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

Nebraska

ADDRESS

Business Income Tax Returns:Nebraska Department of Revenue
 Michael Behnke eFile Coordinator
 michael.behnke@nebraska.gov or 402-471-5649
 Michael Behnke eFile Coordinator
 Alyssa McAndrew eFile Coordinator
 alyssa.mcandrew@nebraska.gov or 402-471-5841
 PO Box 94818 Lincoln, NE 68509-4818

WEBSITE

<https://revenue.nebraska.gov/>

EMAIL

michael.behnke@nebraska.gov;
 alyssa.mcandrew@nebraska.gov

PHONE

800-742-7474: 402-471-5729

FAX

402-471-5927

TAX REFUND INQUIRIES

E-FILE MANDATE

No

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

N/A

RETURN TYPES ACCEPTED

Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Composite Extension	Not Offered by Jurisdiction
Amended	E-file Not Offered by Jurisdiction
Estimates	Not Offered by Jurisdiction
Extensions	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 Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE N/A

PERFECTION PERIOD 10 Calendar Days

REGULAR DUE DATE (12/31 YE) 3/15

EXTENDED DUE DATE (12/31 YE) 9/15

ACCEPTS FEDERAL EXTENSION When a taxpayer is not required to make a payment of tax at the time of the extension, and the taxpayer has been granted an extension of time to file a federal income tax return, the taxpayer is not required to apply to the department for an extension of time to file the Nebraska return.

TAX YEARS SUPPORTED

New Hampshire

ADDRESS Meghan Johnson 603-230-5054 E-File Coordinator
State of New Hampshire
Department of Revenue
Administration
c/o e-File Coordinator
PO Box 637109
Pleasant Street
Concord, NH 03302-0637

WEBSITE <https://www.revenue.nh.gov/index.htm>

EMAIL DRAeFile Coordinator@dra.nh.gov;
Meghan.L.Johnson@dra.nh.gov

PHONE (603) 230-5000; (603) 230-5996

FAX (603) 230-5945; (603) 230-5941

TAX REFUND INQUIRIES

E-FILE MANDATE No

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE N/A

RETURN TYPES ACCEPTED

Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Composite Extension	Not Offered by Jurisdiction
Amended	Yes
Estimates	
Extensions	
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 Yes

Check Yes

ePayment	Yes
SIGNATURE REQUIREMENTS	
PIN ALLOWED AS SIGNATURE	N/A
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	3/15
EXTENDED DUE DATE (12/31 YE)	10/16
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

New Jersey

ADDRESS	New Jersey Division of Revenue Martin Ingenbrandt, Coordinator E-file Unit Attn: NJ-1065 P.O. Box 191 Trenton, NJ - 08646-0191
WEBSITE	http://www.state.nj.us/treasury/revenue/partnerships.htm
EMAIL	mailto:Martin.Ingenbrandt@treas.nj.gov
PHONE	(609) 530-7488
FAX	(609) 292-1777
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Yes
Composite Extension	Not Offered by Jurisdiction
Amended	Yes
Estimates	Yes
Extensions	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	Yes
Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS	None
PIN ALLOWED AS SIGNATURE	N/A
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	4/15
EXTENDED DUE DATE (12/31 YE)	9/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

New Mexico

ADDRESS	Taxation and Revenue Department 1100 St. Francis Drive Santa Fe, NM 87504-0630
WEBSITE	http://www.tax.newmexico.gov
EMAIL	mailto:TRD-MEInfo@State.NM.US
PHONE	(505) 827-0827
FAX	
TAX REFUND INQUIRIES	
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Composite Extension	Not Offered by Jurisdiction
Amended	Yes
Estimates	Not Offered by Jurisdiction
Extensions	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
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	None
PIN ALLOWED AS SIGNATURE	N/A

PERFECTION PERIOD	15 Calendar Days
REGULAR DUE DATE (12/31 YE)	3/15
EXTENDED DUE DATE (12/31 YE)	9/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

New York

ADDRESS

New York Department of Taxation and Finance
NYS e-Filing Help Desk
E-filing Program - Partnership Tax
WA Harriman Campus
Albany, NY - 12227

WEBSITE

http://www.tax.state.ny.us/elf/tp_partner_llc.htm

EMAIL

<mailto:efile@nystax.gov>

PHONE

(800) 353-1096

FAX

(518) 485-0449

TAX REFUND INQUIRIES

E-FILE MANDATE

Yes

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

Yes

RETURN TYPES ACCEPTED

Return

Consolidated

Composite

Composite Extension

Amended

Estimates

Extensions

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

Yes

Check

No

ePayment

No

SIGNATURE REQUIREMENTS

Signed Form TR-579-PT is retained by ERO

PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	7 Calendar Days. IT-204-LL Not Allowed
REGULAR DUE DATE (12/31 YE)	3/15
EXTENDED DUE DATE (12/31 YE)	9/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

New York - IT 204 LL

ADDRESS [Redacted]

WEBSITE [Redacted]

EMAIL [Redacted]

PHONE [Redacted]

FAX [Redacted]

TAX REFUND INQUIRIES [Redacted]

E-FILE MANDATE Yes

OPT-OUT / WAIVER [Redacted]

ACCEPTS STATE ONLY E-FILE N/A

RETURN TYPES ACCEPTED

- Return
- Consolidated
- Composite
- Composite Extension
- Amended
- Estimates
- Extensions
- 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 Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS [Redacted]

PIN ALLOWED AS SIGNATURE N/A

PERFECTION PERIOD [Redacted]

REGULAR DUE DATE (12/31 YE) 3/15

EXTENDED DUE DATE (12/31 YE) N/A

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

New York City

ADDRESS	NYC Department of Finance 66 John Street, 3rd Floor Correspondence Unit New York, NY - 10038-3735
WEBSITE	http://www.nyc.gov/html/dof/html/jump/e_file.shtml
EMAIL	
PHONE	(212) 504-4036
FAX	
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Return	
Consolidated	
Composite	
Composite Extension	
Amended	
Estimates	
Extensions	
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	Signed form NYC 579-UBTP is retained by ERO.
PIN ALLOWED AS SIGNATURE	Yes

PERFECTION PERIOD	2 Calendar Days
REGULAR DUE DATE (12/31 YE)	3/16
EXTENDED DUE DATE (12/31 YE)	10/16
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

North Carolina

ADDRESS	North Carolina Department of Revenue E-File and Development Unit P. O. Box 25000 Raleigh, NC 27640 - 0640
WEBSITE	http://www.dornc.com
EMAIL	NCTaxEfile@ncdor.gov
PHONE	(919) 814-1500
FAX	(919) 715-6158
TAX REFUND INQUIRIES	(877) 252-4052
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	N/A
RETURN TYPES ACCEPTED	
Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Composite Extension	Not Offered by Jurisdiction
Amended	Not Offered by Jurisdiction
Estimates	Not Offered by Jurisdiction
Extensions	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	No
PAYMENT FOR BALANCE DUE	
Direct Debit	N/A
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	Yes

PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	7 Days
REGULAR DUE DATE (12/31 YE)	4/15
EXTENDED DUE DATE (12/31 YE)	10/18
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

North Dakota

ADDRESS	ND Office of State Tax Commissioner Lucas Asche, Coordinator 600 East Boulevard Avenue 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	(701) 328-1242
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Composite Extension	Not Offered by Jurisdiction
Amended	Yes
Estimates	E-file Not Offered by Jurisdiction
Extensions	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	No
SIGNATURE REQUIREMENTS	PIN

PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	5 Calendar Days
REGULAR DUE DATE (12/31 YE)	4/15
EXTENDED DUE DATE (12/31 YE)	9/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

Ohio

ADDRESS	Reginald Kilgore Tax Examiner Specialist Phone (614)-466-3514 Fax 1-206-984-1685 Reginald.Kilgore@tax.state.oh.us Ohio Department of Taxation 4485 Northland Ridge Blvd. Columbus, OH 43229
WEBSITE	https://tax.ohio.gov/wps/portal/gov/tax/
EMAIL	pte.mef@tax.state.oh.us
PHONE	614-387-1965
FAX	206-339-7828
TAX REFUND INQUIRIES	
E-FILE MANDATE	N/A
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	N/A
RETURN TYPES ACCEPTED	
Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Yes
Composite Extension	Not Offered by Jurisdiction
Amended	Yes
Estimates	E-file Not Offered by Jurisdiction
Extensions	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	N/A
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes

ePayment	Yes
SIGNATURE REQUIREMENTS	
PIN ALLOWED AS SIGNATURE	N/A
PERFECTION PERIOD	
REGULAR DUE DATE (12/31 YE)	4/15
EXTENDED DUE DATE (12/31 YE)	9/15 (24)
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

Oklahoma

ADDRESS	Oklahoma Tax Commission Joan Korthanke, Coordinator Electronic Filing P.O. Box 269060 Oklahoma City, OK 73126-9060
WEBSITE	http://www.oktax.state.ok.us
EMAIL	mailto:efile@tax.ok.gov
PHONE	(405) 521-3637 or (405) 522-5723 or (800) 522-8165 ext. 13637
FAX	(405) 522-2072 or (405) 522-1711
TAX REFUND INQUIRIES	
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Composite Extension	Not Offered by Jurisdiction
Amended	Yes
Estimates	Not Offered by Jurisdiction
Extensions	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	No
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	N/A

SIGNATURE REQUIREMENTS	ERO retains Form EF for 3 years
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 days
REGULAR DUE DATE (12/31 YE)	5/17/2021
EXTENDED DUE DATE (12/31 YE)	10/15/2021
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

Oregon

ADDRESS Oregon Department of Revenue 955 Center Street NE
Salem, OR 97301-2555 (or) PO Box 14260 Salem OR
97309-5060

WEBSITE <https://www.oregon.gov/DOR/Pages/index.aspx>

EMAIL <mailto:BUS.ElectronicFiling@oregon.gov>

PHONE (503) 945-8152 / (503) 378-4988 or (800) 356-4222

FAX (503) 945-8738

TAX REFUND INQUIRIES https://revenueonline.dor.oregon.gov/tap/_/#1

E-FILE MANDATE No

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE Yes

RETURN TYPES ACCEPTED

Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Yes
Composite Extension	Not Offered by Jurisdiction
Amended	Yes
Estimates	Not Offered by Jurisdiction
Extensions	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 Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS	PIN
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	10 Days
REGULAR DUE DATE (12/31 YE)	3/15
EXTENDED DUE DATE (12/31 YE)	9/15
ACCEPTS FEDERAL EXTENSION	If you filed a federal extension, you don't need an Oregon extension. If you need to file an Oregon extension, use voucher Form OR-65-V
TAX YEARS SUPPORTED	

Pennsylvania

ADDRESS	PA Department of Revenue Pass Through Business Office 4th & Walnut Street Harrisburg, PA 17128
WEBSITE	http://www.doreservices.state.pa.us
EMAIL	mailto:ra-ptbo@pa.gov / sgelata@pa.gov
PHONE	(717) 425-2884 or (717)-346-1491
FAX	717-346-1478
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	No
RETURN TYPES ACCEPTED	
Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Yes
Composite Extension	Not Offered by Jurisdiction
Amended	Yes
Estimates	Yes
Extensions	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	No
SIGNATURE REQUIREMENTS	ERO retains PA-8453-P, PA-8879-P for three years
PIN ALLOWED AS SIGNATURE	Yes

PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	3/15
EXTENDED DUE DATE (12/31 YE)	9/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

Pennsylvania Cities - Philadelphia BIRT

ADDRESS	Department of Revenue Municipal Services Building 1401 J.F.K. Blvd., Concourse Level Philadelphia, PA - 19102
WEBSITE	http://www.phila.gov/Revenue/payments/Pages/efile.aspx
EMAIL	Technical Assistance: revenue@phila.gov
PHONE	(215) 686-6600
FAX	
TAX REFUND INQUIRIES	
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Composite Extension	Not Offered by Jurisdiction
Amended	Yes
Estimates	Not Offered by Jurisdiction
Extensions	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	No
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	No

SIGNATURE REQUIREMENTS	Personal Identification Number (PIN). ERO retains e-file Signature
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	04/18
EXTENDED DUE DATE (12/31 YE)	
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

Pennsylvania Cities - Philadelphia NPT

ADDRESS	Department of Revenue Municipal Services Building 1401 J.F.K. Blvd., Concourse Level Philadelphia, PA - 19102
WEBSITE	http://www.phila.gov/Revenue/payments/Pages/efile.aspx
EMAIL	Technical Assistance: revenue@phila.gov
PHONE	(215) 686-6600
FAX	
TAX REFUND INQUIRIES	
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Composite Extension	Not Offered by Jurisdiction
Amended	Yes
Estimates	Not Offered by Jurisdiction
Extensions	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	No
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	No

SIGNATURE REQUIREMENTS	Personal Identification Number (PIN). ERO retains e-file Signature
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	04/18
EXTENDED DUE DATE (12/31 YE)	
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

Rhode Island

ADDRESS	State of RI Division of Taxation Susan Galvin, Daniel Clemence One Capitol Hill Providence, RI - 02908-5800
WEBSITE	http://www.tax.state.ri.gov
EMAIL	sgalvin@tax.ri.gov , Daniel.clemence@tax.ri.gov, Tax.Forms@tax.ri.gov
PHONE	(401) 574-8769, (401) 574-8732
FAX	(401) 574-8913
TAX REFUND INQUIRIES	(401) 574-8829
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Composite Extension	Not Offered by Jurisdiction
Amended	
Estimates	Not Offered by Jurisdiction
Extensions	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	No
PAYMENT FOR BALANCE DUE	
Direct Debit	No
Check	Yes
ePayment	No
SIGNATURE REQUIREMENTS	None

PIN ALLOWED AS SIGNATURE	N/A
PERFECTION PERIOD	None Stated
REGULAR DUE DATE (12/31 YE)	3/15
EXTENDED DUE DATE (12/31 YE)	9/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

South Carolina

ADDRESS

South Carolina Department of Revenue
Keith Wicker
Partnership POC: Partnerships
Columbia, SC
29214-0025

WEBSITE

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

EMAIL

<mailto:Partnerships@dor.sc.gov>

PHONE

(803) 896-5000

FAX

(803) 896-1779

TAX REFUND INQUIRIES

E-FILE MANDATE

Yes

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

Yes

RETURN TYPES ACCEPTED

Return

Yes

Consolidated

Not Offered by Jurisdiction

Composite

Not Offered by Jurisdiction

Composite Extension

Not Offered by Jurisdiction

Amended

Yes

Estimates

Not Offered by Jurisdiction

Extensions

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

No

PAYMENT FOR BALANCE DUE

Direct Debit

N/A

Check

N/A

ePayment

N/A

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE	N/A
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	3/15
EXTENDED DUE DATE (12/31 YE)	9/15
ACCEPTS FEDERAL EXTENSION	When a taxpayer is not required to make a payment of tax at the time of the extension, and the taxpayer has been granted an extension of time to file a federal income tax return, the taxpayer is not required to apply to the department for an extension of time to file the South Carolina return.
TAX YEARS SUPPORTED	

Tennessee

ADDRESS	Tennessee Department of Revenue Troy Daniel 500 Deaderick Street Nashville, TN - 37242
WEBSITE	http://www.TN.gov/revenue
EMAIL	Troy.Daniel@tn.gov
PHONE	(800) 397-8395 or Outside Tennessee (615) 741-8347 or TDD: (615) 741-7398
FAX	(615) 253-3580

TAX REFUND INQUIRIES

E-FILE MANDATE	Yes
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OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE	Yes
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RETURN TYPES ACCEPTED

Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Composite Extension	Not Offered by Jurisdiction
Amended	Yes
Estimates	Yes
Extensions	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
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PAYMENT FOR BALANCE DUE

Direct Debit	Yes
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Check	No
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ePayment	Yes
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SIGNATURE REQUIREMENTS	None
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PIN ALLOWED AS SIGNATURE	N/A
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	4/15
EXTENDED DUE DATE (12/31 YE)	10/16
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

Texas

ADDRESS	Texas Comptroller of Public Accounts P.O. Box 13528, Capital Station Austin, TX - 78711-3528
WEBSITE	https://www.comptroller.texas.gov/taxes/franchise/
EMAIL	mailto:XMLBusiness@cpa.texas.gov
PHONE	(800) 252-1381
FAX	
TAX REFUND INQUIRIES	
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	

- Return
- Consolidated
- Composite
- Composite Extension
- Amended
- Estimates
- Extensions
- 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	Yes
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	Need to know WebFile number and prior year Total Revenue
PIN ALLOWED AS SIGNATURE	N/A

PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	6/15
EXTENDED DUE DATE (12/31 YE)	First extension 8/15, second extension 11/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

Utah

ADDRESS	Utah State Tax Commission Electronic Filing Coordinator 210 North 1950 West Salt Lake City, UT - 84134-0210
WEBSITE	http://www.taxexpress.utah.gov/
EMAIL	mailto:mef@utah.gov
PHONE	(801) 297-2200, if outside Salt Lake area (800) 662-4335
FAX	(801) 297-7699
TAX REFUND INQUIRIES	(801) 297-2200 or (800) 662-4335. If outside Salt Lake area use 800-
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	Yes
Return	
Consolidated	
Composite	
Composite Extension	
Amended	
Estimates	
Extensions	
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	Yes
Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS	Act of e-filing is considered to be signature
PIN ALLOWED AS SIGNATURE	N/A
PERFECTION PERIOD	20 Calendar Days
REGULAR DUE DATE (12/31 YE)	4/15
EXTENDED DUE DATE (12/31 YE)	9/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

Vermont

ADDRESS	Vermont Department of Taxes Tanya Perry, Coordinator 133 State Street Montpelier, VT - 05609-1401
WEBSITE	http://tax.vermont.gov/
EMAIL	mailto:tanya.perry@vermont.gov
PHONE	(802) 828-5707
FAX	(802) 828-3754
TAX REFUND INQUIRIES	
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Yes
Composite Extension	Not Offered by Jurisdiction
Amended	Yes
Estimates	E-file Not Offered by Jurisdiction
Extensions	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 8879-VT for 3 years

PIN ALLOWED AS SIGNATURE	Accepts eSignature
PERFECTION PERIOD	5 Calendar Days
REGULAR DUE DATE (12/31 YE)	3/15
EXTENDED DUE DATE (12/31 YE)	9/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

Virginia

ADDRESS	Virginia Department of Taxation Office of Customer Services P.O. Box 1115 Richmond, VA 23218-1115
WEBSITE	http://www.tax.virginia.gov/content/tax-professionals
EMAIL	mailto:Bus_eFile@tax.virginia.gov
PHONE	(804) 367-8037
FAX	(804) 254-6111
TAX REFUND INQUIRIES	(804) 367-2486
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Composite Extension	Not Offered by Jurisdiction
Amended	Not Offered by Jurisdiction
Estimates	E-file Not Offered by Jurisdiction
Extensions	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	No
PAYMENT FOR BALANCE DUE	
Direct Debit	N/A
Check	N/A
ePayment	N/A
SIGNATURE REQUIREMENTS	ERO retains Form VA-8453P or VA-8879P for 3 years
PIN ALLOWED AS SIGNATURE	Yes

PERFECTION PERIOD	No perfection period. Returns must be accepted by the due date.
REGULAR DUE DATE (12/31 YE)	4/15
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	

West Virginia

ADDRESS	WV State Tax Department Taxpayer Services Division PO Box 3784 Charleston, WV - 25337-3784
WEBSITE	http://www.tax.wv.gov/
EMAIL	mailto:TaxHelp@WV.Gov
PHONE	Toll Free (800) 982-8297 or (304) 558-3333
FAX	None
TAX REFUND INQUIRIES	Toll Free (800) 982-8297 OR (304) 558-3333
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Composite Extension	Not Offered by Jurisdiction
Amended	Yes
Estimates	Not Offered by Jurisdiction
Extensions	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	No
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	None
PIN ALLOWED AS SIGNATURE	N/A

PERFECTION PERIOD	10 Days
REGULAR DUE DATE (12/31 YE)	3/15
EXTENDED DUE DATE (12/31 YE)	9/15
ACCEPTS FEDERAL EXTENSION	A copy of Federal extension form (Federal Form 7004) must be attached to the West Virginia return when filed and the extended due date must be entered on top of the first page of the West Virginia State Tax Return.
TAX YEARS SUPPORTED	

Wisconsin

ADDRESS	Wisconsin Department of Revenue Electronic Filing Unit P O Box 8949 Madison, WI - 53708-8949
WEBSITE	https://revenue.wi.gov/
EMAIL	mailto:DORElectronicFiling@wisconsin.gov
PHONE	(608) 266-2776
FAX	(608) 267-0834
TAX REFUND INQUIRIES	(608) 266-8100
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
Return	Yes
Consolidated	Not Offered by Jurisdiction
Composite	Yes
Composite Extension	Not Offered by Jurisdiction
Amended	Yes
Estimates	E-file Not Offered by Jurisdiction
Extensions	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	No
ePayment	Yes
SIGNATURE REQUIREMENTS	Act of e-filing is considered to be signature
PIN ALLOWED AS SIGNATURE	N/A

PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	03/15
EXTENDED DUE DATE (12/31 YE)	Form 3- 9/15 , 1CNP - 10/15 , PW-1 - 10/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	