

Alabama

ADDRESS

Income Tax Administration Division
Alabama
Department of Revenue
P.O. Box 327450
Montgomery,
AL 36132-7450
Montgomery, AL 36104

WEBSITE

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

EMAIL

Corporate.efile@revenue.alabama.gov

PHONE

(334) 353-2951

FAX

TAX REFUND INQUIRIES

(334) 242-1200 (Corp) or (334) 242-1033 (Pass-through)

E-FILE MANDATE

Yes

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

N/A

RETURN TYPES ACCEPTED

C Corporation

Yes

S Corporation

Yes

Consolidated

Yes

Combined

Yes

Composite

Yes

Financial

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

No

PAYMENT FOR BALANCE DUE

Direct Debit

Yes

Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	Signed AL8453-C, AL8453-PTE or AL8453-B is retained by ERO
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	3/15 for S Corp, 4/15 for C Corp
EXTENDED DUE DATE (12/31 YE)	9/15 S Corp 10/15 C Corp
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	Within 3 calendar years (current year and two prior years)

Alaska

ADDRESS	Alaska Department of Revenue Tax Division P.O. Box 110420 Juneau, AK 99811-0420
WEBSITE	http://www.tax.alaska.gov/
EMAIL	mailto:dor.tax.corporations@alaska.gov
PHONE	(907) 465-2320
FAX	(907) 465-2375
TAX REFUND INQUIRIES	Joann M Everson (907) 465-3687
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	A taxpayer may apply for a waiver if the taxpayer does not have the capability to file electronically. A waiver may be requested by filing Form 773 Electronic Filing Waiver Application, at least 30 days before the due date of the tax return. It is not n
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	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 No

PAYMENT FOR BALANCE DUE

Direct Debit N/A

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS

Signed L8453-C

PIN ALLOWED AS SIGNATURE

No

PERFECTION PERIOD

10 Calendar Days

REGULAR DUE DATE (12/31 YE)

4/15 for S Corp, 5/15 for C Corp

EXTENDED DUE DATE (12/31 YE)

10/15

ACCEPTS FEDERAL EXTENSION**TAX YEARS SUPPORTED**

Within 3 calendar years (current year and two prior years following IRS rules)

Arizona

ADDRESS	Arizona Department of Revenue 1600 West Monroe Street Phoenix, AZ 85007
WEBSITE	www.azdor.gov
EMAIL	azefile@azdor.gov
PHONE	(602) 255-3381
FAX	
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	No
RETURN TYPES ACCEPTED	
C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	E-file Not Offered by Jurisdiction
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

PIN ALLOWED AS SIGNATURE N/A

PERFECTION PERIOD

REGULAR DUE DATE (12/31 YE) 3/15 for S Corp, 4/15 for C Corp

EXTENDED DUE DATE (12/31 YE) C-Corp 10/15; S-Corp 9/15

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

Arkansas

ADDRESS	Department of Finance and Administration Caroline Glover, Coordinator Electronic Filing Unit P O Box 8094 Little Rock, AR - 72203-8094
WEBSITE	http://www.dfa.arkansas.gov
EMAIL	mailto:arefile@dfa.arkansas.gov
PHONE	(501) 682-7925
FAX	(501) 682-7393
TAX REFUND INQUIRIES	(800) 882-9275 or (501) 682-1100
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	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	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	N/A
Check	Yes

ePayment	Yes
SIGNATURE REQUIREMENTS	AR8453-C,AR8453-S
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	5/17 for S corp; 4/15 for C Corp
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	Within 3 calendar years. E-filing is not supported for tax years 2010 and earlier.

California

ADDRESS

Franchise Tax Board
E-file Customer Service MS-
F284 Franchise Tax Board
PO Box 1468 Sacramento,
CA - 95812-1468

WEBSITE

<https://www.ftb.ca.gov/professionals/efile/index.shtml>

EMAIL

<mailto:business.e-file.coordinator@ftb.ca.gov>

PHONE

(916) 845-0353

FAX

TAX REFUND INQUIRIES

(916) 845-0287

E-FILE MANDATE

No

OPT-OUT / WAIVER

To e-file, the return must include either a valid California ID number (issued once first return is filed) or the California SOS File number. If a client has not filed a California return previously and lacks an SOS File number, the client should apply f

ACCEPTS STATE ONLY E-FILE

Yes

RETURN TYPES ACCEPTED

C Corporation

Yes

S Corporation

Yes

Consolidated

Yes

Combined

Yes

Composite

Not Offered by Jurisdiction

Financial

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	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	N/A
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	Signed Form 8453-C is retained by ERO for 3 years
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	3/15 for S Corp, 4/15 for C Corp
EXTENDED DUE DATE (12/31 YE)	C-Corp 10/15; S-Corp 9/15
ACCEPTS FEDERAL EXTENSION	But a return due by April 15 may be filed on or before October 15 without filing a written extension request.
TAX YEARS SUPPORTED	Within 3 calendar years. E-filing is not supported for tax years 2010 and earlier.

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	
E-FILE MANDATE	No
OPT-OUT / WAIVER	For any tax year beginning on or after January 1, 2012, any Colorado original or amended income tax return that claims an enterprise zone credit must be filed electronically. Taxpayers who are unable to file electronically can file a paper return. However
ACCEPTS STATE ONLY E-FILE RETURN TYPES ACCEPTED	N/A
C Corporation	Yes
S Corporation	Yes
Consolidated	Not Offered by Jurisdiction
Combined	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	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	Yes

PAYMENT FOR BALANCE DUE

Direct Debit N/A

Check Yes

ePayment N/A

SIGNATURE REQUIREMENTS

Signed Form DR 8453-C or DR 8453-P is retained by ERO for 4 years

PIN ALLOWED AS SIGNATURE

No

PERFECTION PERIOD

10 Calendar Days

REGULAR DUE DATE (12/31 YE)

4/15 for S Corp, 4/15 for C Corp

EXTENDED DUE DATE (12/31 YE)

10/15

ACCEPTS FEDERAL EXTENSION

Automatic six-month paperless extension granted if at least 90% of net tax liability paid by the original due date of return.

TAX YEARS SUPPORTED

Within 3 calendar years. E-filing is not supported for tax years 2009 and earlier.

Connecticut

ADDRESS CT Department of Revenue Services - Electronic Tax Administrator
Connecticut Department of Revenue Services
450 Columbus Blvd, Suite 1
Hartford, CT - 06103

WEBSITE <http://www.ct.gov/drs>

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

PHONE (800) 382-9463 or (860) 297-5962

FAX

TAX REFUND INQUIRIES (860) 297-5962

E-FILE MANDATE Yes

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE Yes

RETURN TYPES ACCEPTED

C Corporation Yes

S Corporation Yes

Consolidated Yes

Combined Yes

Composite Not Offered by Jurisdiction

Financial 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 Yes

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check	N/A
ePayment	Yes
SIGNATURE REQUIREMENTS	None
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	5 Calendar Days
REGULAR DUE DATE (12/31 YE)	3/15 for S Corp , 5/15 for C Corp
EXTENDED DUE DATE (12/31 YE)	C-corp 11/15, S-corp 9/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	Beginning in 2013.

Delaware

ADDRESS	Delaware Division of Revenue Carvel State Office Building - 820 N. French Street Wilmington, DE - 19801
WEBSITE	http://revenue.delaware.gov/services/TaxProservices.shtml
EMAIL	mailto:james.stewart@state.de.us
PHONE	(302) 577-8170
FAX	(302) 577-8206
TAX REFUND INQUIRIES	(866) 276-2353 (or) 302-577-8200
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
C Corporation	Yes
S Corporation	Yes
Consolidated	Not Offered by Jurisdiction
Combined	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Financial	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</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	N/A
Check	Yes

ePayment	Yes
SIGNATURE REQUIREMENTS	No
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	48 Hours
REGULAR DUE DATE (12/31 YE)	3/15 for S Corp, 4/15 for C Corp
EXTENDED DUE DATE (12/31 YE)	9/15 - S Corp 10/15 - C Corp
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	Within 3 calendar years. E-filing is not supported for tax years 2010 and earlier.

District of Columbia

ADDRESS

Payment To: Office of Tax and Revenue PO Box
96166 Washington, DC 20090-6166 Payment or
Refund: Office of Tax and Revenue PO Box
96148 Washington, DC 20090-6148

WEBSITE

<https://otr.cfo.dc.gov/service/business-taxpayers>

EMAIL

efile@dc.gov, Mizuki.Bridges@dc.gov

PHONE

(202) 442-6279

FAX

(202) 442-6890

TAX REFUND INQUIRIES

E-FILE MANDATE

No

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

N/A

RETURN TYPES ACCEPTED

C Corporation

Yes

S Corporation

Yes

Consolidated

Yes

Combined

Yes

Composite

Not Offered by Jurisdiction

Financial

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

N/A

Check	N/A
ePayment	N/A
SIGNATURE REQUIREMENTS	None
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	5 Calendar Days
REGULAR DUE DATE (12/31 YE)	5/17 for S Corp, 5/17 for C Corp
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	Use Form FR-120 to request a 6-month extension of time to file a Corporation Franchise Tax Return (Form D-20) or a 7-month extension of time to file if you are a Combined Reporting filer.
TAX YEARS SUPPORTED	Beginning in 2016

Florida

ADDRESS

Make check payable to and send with return to: Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0135
send your refund return to: Florida Department of Revenue
PO Box 6440
Tallahassee FL 32314-6440

WEBSITE

<http://www.myflorida.com/dor/eservices>

EMAIL

<mailto:e-vendor@dor.state.fl.us>

PHONE

(800) 352-3671

FAX

(850) 922-5088

TAX REFUND INQUIRIES

E-FILE MANDATE

Yes

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

Yes

RETURN TYPES ACCEPTED

C Corporation

Yes

S Corporation

Not Offered by Jurisdiction

Consolidated

Yes

Combined

Yes

Composite

Not Offered by Jurisdiction

Financial

Not Offered by Jurisdiction

Amended

E-file Not Offered by Jurisdiction

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 N/A

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS

None

PIN ALLOWED AS SIGNATURE

No

PERFECTION PERIOD

10 Calendar Days for returns; 5 days for extensions

REGULAR DUE DATE (12/31 YE)

5/1 for S Corp, 5/1 for C Corp

EXTENDED DUE DATE (12/31 YE)

11/2

ACCEPTS FEDERAL EXTENSION**TAX YEARS SUPPORTED**

Within 3 calendar years. E-filing is not supported for tax years 2010 and earlier.

Georgia

ADDRESS	Taxpayer Services Division 1800 Century Center Blvd NEAtlanta, GA 30345-3205
WEBSITE	http://dor.georgia.gov/
EMAIL	mailto:ecorp@dor.ga.gov
PHONE	(404) 417-6644
FAX	(404) 417-4398
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	
Composite	Not Offered by Jurisdiction
Financial	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	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	N/A
Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS	Signed Form GA-8453 C/S is retained by ERO for 3 years
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	3/15 for S Corp, 4/15 for C Corp
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	Within 3 calendar years (current year and two prior years following IRS rules)

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; 1-800-222-3229
FAX	808-587-1488
TAX REFUND INQUIRIES	
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	N/A
RETURN TYPES ACCEPTED	
C Corporation	Yes
S Corporation	Yes
Consolidated	Not Offered by Jurisdiction
Combined	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Financial	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 for S Corp, 4/20 for C Corp

EXTENDED DUE DATE (12/31 YE) 10/20 C and S Corps

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

Idaho

ADDRESS	Idaho State Tax Commission PO Box 36 Boise ID 83722-0410
WEBSITE	https://tax.idaho.gov/
EMAIL	mailto:taxrep@tax.idaho.gov / Scott.Baker@tax.idaho.gov
PHONE	Boise area: (208) 334-7660; toll free: (800) 972-7660; Hearing Impaired callers: (800) 377-3529
FAX	(208) 334-7650
TAX REFUND INQUIRIES	Boise area: (208) 364-7389; toll free: (888) 228-5770 (or) https://idahotap.gentax.com/tap/_/
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	Yes
Estimates	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	No

PAYMENT FOR BALANCE DUE

Direct Debit N/A

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS

None

PIN ALLOWED AS SIGNATURE

No

PERFECTION PERIOD

10 Calendar Days

REGULAR DUE DATE (12/31 YE)

4/15 for S Corp, 4/15 for C Corp

EXTENDED DUE DATE (12/31 YE)

10/15

ACCEPTS FEDERAL EXTENSION

Automatic six-month paperless extension granted if taxpayer pays at least 80% of the current year income tax liability or 100% of the total tax reported on the return for the preceding year.

TAX YEARS SUPPORTED

Within 3 calendar years. E-filing is not supported for tax years 2010 and earlier.

Illinois

ADDRESS	Electronic Filing Division Debbie Bartholomew P O Box 19479 Springfield, IL - 62794-9479
WEBSITE	http://www.iltax.com/TaxProfessionals/index.htm
EMAIL	mailto:debbie.bartholomew@illinois.gov
PHONE	(866) 440-8680
FAX	(217) 782-3879
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	Not Offered by Jurisdiction
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	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	N/A
Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS	Perjure statement and/or payment authorization phrase must be included in the transmission. Filing Form IL-8453, or any other signature form, is not required.
PIN ALLOWED AS SIGNATURE PERFECTION PERIOD	No 10 Calendar Days
REGULAR DUE DATE (12/31 YE)	3/15 for S Corp, 4/15 for C Corp
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	six months for taxpayers whose returns are due on the fifteenth day of the fourth month following the close of their taxable year, and seven months for all other taxpayers.
TAX YEARS SUPPORTED	Within 3 calendar years. E-filing is not supported for tax years 2010 and earlier.

Indiana

ADDRESS	Electronic Media Filing Coordinator 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) 233-1455

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

C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	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
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PAYMENT FOR BALANCE DUE

Direct Debit	N/A
Check	Yes

ePayment	N/A
SIGNATURE REQUIREMENTS	ERO PIN, no signature requirement for taxpayer
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	5 Calendar Days
REGULAR DUE DATE (12/31 YE)	4/15 for S Corp, 5/15 for C Corp
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	YES
TAX YEARS SUPPORTED	S-Corp e-filing is supported for tax years 2010 and earlier and C-Corp 2019.

Iowa

ADDRESS	Taxpayer ServiceERO Support and Customer ServiceP. O. Box 10457Des Moines, IA - 50306-0457
WEBSITE	https://tax.iowa.gov/
EMAIL	mailto:idr@iowa.gov
PHONE	(515) 281-3114
FAX	(515) 281-6487
TAX REFUND INQUIRIES	
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	Not Offered by Jurisdiction
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	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS	ERO retains IA-8453C / IA-8453S for 3 years
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	No
REGULAR DUE DATE (12/31 YE)	4/30 for S Corp, 4/30 for C Corp
EXTENDED DUE DATE (12/31 YE)	10/31
ACCEPTS FEDERAL EXTENSION	State provides automatic six-month paperless extension if 90% of tax is paid.
TAX YEARS SUPPORTED	Within 3 calendar years.

Kansas

ADDRESS	Kansas Department of Revenue Hope Manderino 915 SW Harrison St Topeka, KS - 66612-1588
WEBSITE	http://www.ksrevenue.org/eservefile.html
EMAIL	mailto: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	
C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	Yes
Estimates	Yes
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	N/A
Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS	Fed signature is accepted
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	4/15 for S Corp, 4/15 for C Corp
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	Within 3 calendar years. E-filing is not supported for tax years 2010 and earlier.

Kentucky

ADDRESS Business Income Tax and LLET Returns with Payment(41A720, 41A720U, 41APTE, 41A725)Audrey J. Terry; Christopher RainsKentucky Department of RevenueFrankfort, KY 40620

WEBSITE <http://www.revenue.ky.gov>

EMAIL AudreyJ.Terry@ky.gov, or Christopher.Rains@ky.gov

PHONE (502) 564-7926 or (502) 564-7862

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

- C Corporation Yes
- S Corporation Yes
- Consolidated Yes
- Combined Yes
- Composite Not Offered by Jurisdiction
- Financial 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	Yes
ePayment	N/A
SIGNATURE REQUIREMENTS	Signed Form 8879(C)-K is retained by ERO for 4 years
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	4/15 for S Corp, 4/15 for C Corp
EXTENDED DUE DATE (12/31 YE)	11/15 for C Corp return, and 10/15 for others.
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	2013

Louisiana

ADDRESS	Louisiana Department of Revenue Information Technology Division E-Services - Baton Rouge HqtrsPO Box 201Baton Rouge, LA - 70821-0201
WEBSITE	http://www.rev.louisiana.gov/sections/eservices/default.a
EMAIL	mailto:Shanna.kelly@la.gov
PHONE	(225) 219-2490 or (225) 219-2492
FAX	(225) 219-2651
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
C Corporation	Yes
S Corporation	Not Offered by Jurisdiction
Consolidated	Not Offered by Jurisdiction
Combined	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	Yes
Estimates	Not Offered by Jurisdiction
Extensions	Yes
Other	
<p>LEGEND "Yes" - Form offered by jurisdiction - both paper and e-file supported "Not Offered by Jurisdiction" - Form not offered by jurisdiction – neither paper nor e-file "E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction – state does not offer e-file "Not Supported" - Form offered by jurisdiction but neither paper nor e-file supported "E-file Not Supported" - Paper form and e-file offered by jurisdiction – e-file not supported</p>	
DIRECT DEPOSIT OF REFUNDS	No
PAYMENT FOR BALANCE DUE	
Direct Debit	N/A

Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	Signed R-8453C is retained by ERO
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	5 Calendar Days to resubmit e-file;10 Calendar Days if paper return is filed or e-file cannot be retransmitted
REGULAR DUE DATE (12/31 YE)	5/15 for S Corp, 5/15 for C Corp
EXTENDED DUE DATE (12/31 YE)	12/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	Within 3 calendar years. E-filing is not supported for tax years 2010 and earlier.

Maine

ADDRESS	Maine Revenue Services Attn: Business E-file Operations P O Box 9107 Augusta, ME - 04332-9107
WEBSITE	http://www.maine.gov/revenue/homepage.html
EMAIL	corporate.tax@maine.gov, or partner- scorp.tax@maine.gov; Efile.Helpdesk@maine.gov
PHONE	(207) 624-9670
FAX	(207) 624-9694
TAX REFUND INQUIRIES	(207) 624-7800
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	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</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	N/A
Check	Yes

ePayment	Yes
SIGNATURE REQUIREMENTS	None
PIN ALLOWED AS SIGNATURE PERFECTION PERIOD	No
REGULAR DUE DATE (12/31 YE)	5 Calendar Days to resubmit rejected returns and obtain approval or 24 Hours.
EXTENDED DUE DATE (12/31 YE)	4/15 for S Corp, 4/15 for C Corp
ACCEPTS FEDERAL EXTENSION	Maine allows an automatic seven-month extension A Maine extension request form is not required. If you are unable to file by the original due date of the return, Maine allows an automatic seven-month extension of time to file.
TAX YEARS SUPPORTED	Within 3 calendar years. E-filing is not supported for tax years 2010 and earlier.

Maryland

ADDRESS	Revenue Administration Division E-file Help Desk Electronic Processing Section 110 Carroll St Annapolis, MD - 21411-0001
WEBSITE	http://taxes.marylandtaxes.com
EMAIL	mailto:efil@comp.state.md.us / RTSIBULEVSKAYA@marylandtaxes.gov
PHONE	(410) 260-7753
FAX	(410) 974-2274
TAX REFUND INQUIRIES	(410) 260-7701
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
C Corporation	Yes
S Corporation	Yes
Consolidated	Not Offered by Jurisdiction
Combined	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Financial	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	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	N/A

Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	Form EL101B is retained by ERO for 3 years
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	5 Calendar Days to resubmit e-file; 10 Calendar Days if paper return is filed or e-file cannot be retransmitted. or 5 days for return and extension
REGULAR DUE DATE (12/31 YE)	7/15 for S Corp, 7/15 for C Corp (2020 returns)
EXTENDED DUE DATE (12/31 YE)	11/16
ACCEPTS FEDERAL EXTENSION	State provides automatic 7-month extension. If no tax is due, file online or telefile; file Form 500E if first filing of the corporation or if tax is due.
TAX YEARS SUPPORTED	Within 3 calendar years. E-filing is not supported for tax years 2010 and earlier.

Massachusetts

ADDRESS	Department of RevenueE-file Coordinator(P.O. Box 7013, Boston, MA 02204)200 Arlington StreetChelsea, MA - 02150
WEBSITE	http://www.mass.gov/dor/
EMAIL	
PHONE	(617) 887-6367
FAX	None
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	Corporations with more than \$100,000 in gross receipts or sales or that previously met an electronic filing threshold; S-Corporations with gross income over \$100,000. Combined corporate groups and composite filers are required to e-file. Businesses can
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Yes
Financial	Not Offered by Jurisdiction
Amended	E-file Not Offered by Jurisdiction
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	No
ePayment	Yes
SIGNATURE REQUIREMENTS	ERO retains M-8453C for 3 years
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	5 business days for returns
REGULAR DUE DATE (12/31 YE)	3/15 for S Corp, 4/15 for C Corp
EXTENDED DUE DATE (12/31 YE)	9/15 S Corp; 10/15 C Corp; 11/15 Combined
ACCEPTS FEDERAL EXTENSION	State allows paperless automatic six month extension if 100% of tax is paid by original due date or if refund is due; otherwise, state allows automatic six-month extension by filing Form 355-7004.
TAX YEARS SUPPORTED	E-file available for all years supported in the system.

Michigan

ADDRESS

Michigan Forms, Documentation and E-file
Services
Michigan Department of Treasury
430 W. Allegan Street
Lansing, MI - 48922

WEBSITE

CIT: http://michigan.gov/taxes/0,4676,7-238-43519_59553,00.html

MBT:
http://michigan.gov/taxes/0,4676,7-238-43519_46621,00.html

EMAIL

MIFormsEfile@michigan.gov

PHONE

517-636-4450

FAX

(517) 636-4520

TAX REFUND INQUIRIES

E-FILE MANDATE

Yes

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

Yes

RETURN TYPES ACCEPTED

C Corporation

Yes

S Corporation

Not Offered by Jurisdiction

Consolidated

Yes

Combined

Yes

Composite

Not Offered by Jurisdiction

Financial

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	N/A
Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS

Form 4763 (MI-8879-MBT) if filing unlinked Taxpayer PIN, or Fed 8453, if filing linked.

PIN ALLOWED AS SIGNATURE

Yes

PERFECTION PERIOD

This state doesn't have perfection period

REGULAR DUE DATE (12/31 YE)

4/30 for S Corp, 4/30 for C Corp

EXTENDED DUE DATE (12/31 YE)

8/31

ACCEPTS FEDERAL EXTENSION**TAX YEARS SUPPORTED**

Within 3 calendar years. E-filing is not supported for tax years 2010 and earlier.

Michigan Cities - Detroit

ADDRESS	Forms, Documentation and E-file Services Michigan Department of Treasury 430 W. Allegan Street Lansing, Michigan 48922
WEBSITE	www.MIfastfile.org
EMAIL	MIFormsEfile@michigan.gov.
PHONE	517-636-4450
FAX	
TAX REFUND INQUIRIES	
E-FILE MANDATE	N/A
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
C Corporation	Yes
S Corporation	Not Offered by Jurisdiction
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	
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 Yes

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE No

PERFECTION PERIOD

REGULAR DUE DATE (12/31 YE)

EXTENDED DUE DATE (12/31 YE)

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

Michigan Financial

ADDRESS

WEBSITE

EMAIL

PHONE

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE

Yes

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

N/A

RETURN TYPES ACCEPTED

C Corporation

S Corporation

Consolidated

Combined

Composite

Financial

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

N/A

Check

N/A

ePayment

N/A

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE N/A

PERFECTION PERIOD

REGULAR DUE DATE (12/31 YE)

EXTENDED DUE DATE (12/31 YE)

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

Minnesota

ADDRESS	MN Department of Revenue 600 N Robert St St Paul, MN 55146
WEBSITE	http://www.taxes.state.mn.us
EMAIL	mailto:businessincome.tax@state.mn.us
PHONE	(651) 556-3075
FAX	
TAX REFUND INQUIRIES	
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
C Corporation	Yes
S Corporation	Yes
Consolidated	Not Offered by Jurisdiction
Combined	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Financial	Yes
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	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	N/A
Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS	None
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	3/15 for S Corp, 4/15 for C Corp
EXTENDED DUE DATE (12/31 YE)	10/15 for S-Corp, 11/15 for C-Corp
ACCEPTS FEDERAL EXTENSION	State provides seven-month automatic paperless extension or the amount of time granted by the Internal Revenue Service, whichever is longer, if 90% of tax is paid.
TAX YEARS SUPPORTED	Within 3 calendar years. E-filing is not supported for tax years 2010 and earlier.

Mississippi

ADDRESS

Mississippi Tax Commission
Janet Caheee-File
Coordinator
P.O. Box 1033
Jackson, MS - 39215

WEBSITE

<http://www.dor.ms.gov/Pages/default.aspx>

EMAIL

<mailto:efile@dor.ms.gov>

PHONE

(601) 923-7055

FAX

(601) 923-7039

TAX REFUND INQUIRIES

E-FILE MANDATE

No

OPT-OUT / WAIVER

If 100 or more K-1s, then the return must be filed electronically.

ACCEPTS STATE ONLY E-FILE

No

RETURN TYPES ACCEPTED

C Corporation

Yes

S Corporation

Yes

Consolidated

Yes

Combined

Yes

Composite

Not Offered by Jurisdiction

Financial

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

Yes

ePayment

Yes

SIGNATURE REQUIREMENTS

ERO retains Form 83-115 (MS8453-C) for 3 years, and form must be an e-file attachment if PIN data is not provided. Same requirements for extensions.

PIN ALLOWED AS SIGNATURE

Yes

PERFECTION PERIOD

5 Calendar Days for return and extension

REGULAR DUE DATE (12/31 YE)

3/15 for S Corp, 4/15 for C Corp

EXTENDED DUE DATE (12/31 YE)

9/15 S Corp 10/15 C Corp

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

Within 3 calendar years. E-filing is not supported for tax years 2010 and earlier.

Missouri

ADDRESS	Missouri Department of Revenue P.O.Box 543 Jefferson City, MO 65105-0543
WEBSITE	http://dor.mo.gov/business/corporate/efile.php
EMAIL	www.dor.mo.gov
PHONE	(573) 751-8150
FAX	(573) 522-1721
TAX REFUND INQUIRIES	(573) 751-4541
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
C Corporation	Yes
S Corporation	Yes
Consolidated	Not Offered by Jurisdiction
Combined	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Financial	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	N/A
Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS	No
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	4/15 for S Corp, 4/15 for C Corp
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	Within 3 calendar years. E-filing is not supported for tax years 2010 and earlier.

Montana

ADDRESS	Montana Department of Revenue Attn: Rebecca Smith PO Box 8021 Helena, MT - 59604-8021
WEBSITE	http://revenue.mt.gov/
EMAIL	mailto:DORMef@mt.gov
PHONE	(866) 859-2254 or (406) 444-5873
FAX	(406) 444-6642 or (406) 444-1505
TAX REFUND INQUIRIES	(866) 859-2254 or (406) 444-6900
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	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	N/A
Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS	Yes
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	3/15 for S Corp, 5/15 for C Corp
EXTENDED DUE DATE (12/31 YE)	11/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	Within 3 calendar years. E-filing is not supported for tax years 2010 and earlier.

Nebraska

ADDRESS	Nebraska Department of Revenue PO Box 94818 Lincoln, Nebraska 68509-4818
WEBSITE	http://www.revenue.nebraska.gov/
EMAIL	mailto:michael.behnke@nebraska.gov
PHONE	(800) 742-7474 or (402) 471-5729 or (402) 471-5649
FAX	(402) 471-5927
TAX REFUND INQUIRIES	Phone: (402) 471-5729 or (800) 742-7474
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	No
RETURN TYPES ACCEPTED	
C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	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	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS	Act of e-file is considered to be signature
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	3/15 for S Corp, 4/15 for C Corp
EXTENDED DUE DATE (12/31 YE)	11/15 C Corp; 10/15 S Corp
ACCEPTS FEDERAL EXTENSION	File NE Form 7004N if making a tentative tax payment, and/or wanting more time to file a Nebraska tax return,
TAX YEARS SUPPORTED	Beginning in 2016

New Hampshire

ADDRESS	NH Department of Revenue Administration PO BOX 0637 CONCORD NH 03302-0637
WEBSITE	https://www.revenue.nh.gov/
EMAIL	DRAeFile Coordinator@dra.nh.gov
PHONE	(603) 230-5000 , (603) 230-5996
FAX	(603) 230-5941, ((603) 230-5945)
TAX REFUND INQUIRIES	
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	N/A
RETURN TYPES ACCEPTED	
C Corporation	Yes
S Corporation	Yes
Consolidated	Not Offered by Jurisdiction
Combined	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Financial	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	N/A
Check	N/A
ePayment	N/A

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE N/A

PERFECTION PERIOD

REGULAR DUE DATE (12/31 YE) 4/15 for S Corp, 4/15 for C Corp

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

ACCEPTS FEDERAL EXTENSION A business organization shall be granted an automatic seven-month extension of time to file a return provided the business organization has paid 100% of the tax determined to be due by the prescribed payment date.

TAX YEARS SUPPORTED

New Jersey

ADDRESS

NJ Division of Revenue and Enterprise Services
Nicholas Manocchio, Asst. E-file Coordinator
P.O. Box 628
Trenton, NJ - 08646-0628

WEBSITE

<https://www.state.nj.us/treasury/taxation/corp.shtml>

EMAIL

Douglas.Cavanaugh@treas.nj.gov

PHONE

(609) 292-8632

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE

Yes

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

No

RETURN TYPES ACCEPTED

C Corporation

Yes

S Corporation

Yes

Consolidated

Yes

Combined

Yes

Composite

Not Offered by Jurisdiction

Financial

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

Yes

PAYMENT FOR BALANCE DUE

Direct Debit

Yes

Check

No

ePayment	Yes
SIGNATURE REQUIREMENTS	None
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	4/15 for S Corp, 5/15 for C Corp
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	Within 3 calendar years. E-filing is not supported for tax years 2010 and earlier.

New Mexico

ADDRESS New Mexico Department of Revenue 1100 S. St. Francis Drive Santa Fe, NM 87504-0630

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

EMAIL <mailto:CIT.TaxReturnHelp@state.nm.us>

PHONE (505) 827-0825

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE No

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE No

RETURN TYPES ACCEPTED

C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	Yes
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 Yes

PAYMENT FOR BALANCE DUE

Direct Debit N/A

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS	Yes
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	None
REGULAR DUE DATE (12/31 YE)	3/15 for S Corp, 4/15 for C Corp
EXTENDED DUE DATE (12/31 YE)	9/15 S Corp 10/15 C Corp
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	N/A

New York

ADDRESS	E-Filing Program - Corporation Tax NYS Tax Department WA Harriman Campus Albany, NY - 12227
WEBSITE	http://www.tax.ny.gov
EMAIL	mailto:efile@nystax.gov
PHONE	(518) 457-6387
FAX	(518) 485-0449
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
C Corporation	
S Corporation	
Consolidated	
Combined	
Composite	
Financial	
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	N/A
Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS	Signature form retained by ERO for 3 years
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	7 days for returns; none for extensions. IT-204-LL Not Allowed
REGULAR DUE DATE (12/31 YE)	3/15 for S Corp, 4/15 for C Corp
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	Within 3 calendar years. E-filing is not supported for tax years 2010 and earlier.

New York - Form IT-204-LL

ADDRESS

WEBSITE

EMAIL

PHONE

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE

Yes

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

N/A

RETURN TYPES ACCEPTED

C Corporation

S Corporation

Consolidated

Combined

Composite

Financial

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

N/A

Check

N/A

ePayment

N/A

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE N/A

PERFECTION PERIOD

REGULAR DUE DATE (12/31 YE) 3/15 for S Corp, 3/15 for C Corp

EXTENDED DUE DATE (12/31 YE)

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

New York - New York Bank

ADDRESS

WEBSITE

EMAIL

PHONE

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE

Yes

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

N/A

RETURN TYPES ACCEPTED

C Corporation

S Corporation

Consolidated

Combined

Composite

Financial

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

N/A

Check

N/A

ePayment

N/A

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE N/A

PERFECTION PERIOD

REGULAR DUE DATE (12/31 YE)

EXTENDED DUE DATE (12/31 YE)

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

New York City

ADDRESS

New York City Dept. of Finance Business Tax E-File66
John St., 3rd Floor New York, NY - 10038-3735

WEBSITE

<http://www1.nyc.gov/site/finance/index.page>

EMAIL

<mailto:BTFile@finance.nyc.gov>

PHONE

311 in NYC, else (212) 639-9675

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE

Yes

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

Yes

RETURN TYPES ACCEPTED

C Corporation

S Corporation

Consolidated

Combined

Composite

Financial

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

Yes

PAYMENT FOR BALANCE DUE

Direct Debit

N/A

Check

Yes

ePayment

No

SIGNATURE REQUIREMENTS	PIN signature
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	2 Calendar Days
REGULAR DUE DATE (12/31 YE)	4/15 for S Corp, 4/15 for C Corp
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	Within 3 calendar years. E-filing is not supported for tax years 2010 and earlier.

North Carolina

ADDRESS	North Carolina Department of Revenue E-File and Development Unit PO. Box 25000 Raleigh, NC 27640-0640
WEBSITE	http://www.dornc.com/
EMAIL	mailto:NCTaxEfile@ncdor.gov
PHONE	(877) 252-3052 or (919) 814-1500
FAX	(919) 715-6158
TAX REFUND INQUIRIES	None
E-FILE MANDATE	No
OPT-OUT / WAIVER	Clients can no longer opt-out. If you have a reasonable cause for not e-filing you must maintain adequate documentation. You will need to provide that documentation if you receive a penalty bill for failing to e-file.
ACCEPTS STATE ONLY E-FILE RETURN TYPES ACCEPTED	N/A
C Corporation	
S Corporation	
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	Yes
Amended	Not Offered by Jurisdiction
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	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	Yes
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 Days
REGULAR DUE DATE (12/31 YE)	4/15 for S Corp, 4/15 for C Corp
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	North Carolina does not accept the federal extension in lieu of Form CD-419; therefore, a properly filed federal extension does not constitute a North Carolina extension.
TAX YEARS SUPPORTED	For years earlier than two years prior to the current tax year, corporate income and franchise returns and payments must be filed by paper.

North Dakota

ADDRESS	ND Office of State Tax Commissioner Lucas Asche, Director 600 East Boulevard Avenue Dept. 127 Bismarck, ND - 58505-0599
WEBSITE	https://www.nd.gov/tax/user/businesses/e-file
EMAIL	individualtax@nd.gov, or taxmef@nd.gov
PHONE	(701) 328-1249 or (701) 328-1258 or (701) 328-3277
FAX	(701) 328-3700
TAX REFUND INQUIRIES	(701) 328-1242 or (701) 328-3277
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
C Corporation	Yes
S Corporation	Yes
Consolidated	
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	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	N/A
Check	Yes

ePayment	Yes
SIGNATURE REQUIREMENTS	PIN signature
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	5 Calendar Days
REGULAR DUE DATE (12/31 YE)	4/15 for S Corp, 4/15 for C Corp
EXTENDED DUE DATE (12/31 YE)	9/15 S Corp 11/15 C Corp
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	Within 3 calendar years. E-filing is not supported for tax years 2010 and earlier.

Ohio

ADDRESS

PTE:Reginald Kilgore Tax Examiner SpecialistPhone
(614)-466-3514Fax 1-206-984-
1685Reginald.Kilgore@tax.state.oh.usMNP Tax:

Richard Sutherly Tax Examiner Business Tax
DivisionPhone: 1-614-728-1541Fax: 1-206-666-
4462richard.sutherly@tax.state.oh.usOhio
Department of Taxation4485 Northland Ridge
Blvd.Columbus, OH 43229

WEBSITE

<https://tax.ohio.gov/wps/portal/gov/tax/>

EMAIL

pte.mef@tax.state.oh.us; MNPTax@tax.state.oh.us

PHONE

614-387-1965 (PTE) 1-844-238-0403 (MNPTax)

FAX

206-339-7828 (PTE) 206-666-4462 (MNPTax)

TAX REFUND INQUIRIES

E-FILE MANDATE

No

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

N/A

RETURN TYPES ACCEPTED

C Corporation

Not Offered by Jurisdiction

S Corporation

Yes

Consolidated

Not Offered by Jurisdiction

Combined

Not Offered by Jurisdiction

Composite

Yes

Financial

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	N/A
Check	N/A
ePayment	N/A
SIGNATURE REQUIREMENTS	Acceptance of perjury statement
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	7 Calendar Days
REGULAR DUE DATE (12/31 YE)	4/15 for both IT 1140 and IT 4708
EXTENDED DUE DATE (12/31 YE)	Federal extended due date if federal is extended
ACCEPTS FEDERAL EXTENSION	Ohio return can only be extended with a federal extension.
TAX YEARS SUPPORTED	Starting with 2018 IT 1140 and IT 4708 returns.

Oklahoma

ADDRESS	Crystal Cameron, E-File Coordinator 405.522.5723Oklahoma Tax CommissionCompliance Division – Corporate Income TaxPO Box 269054Oklahoma City OK 73126-9054
WEBSITE	https://www.ok.gov/tax/
EMAIL	efiledevelopers@tax.ok.gov
PHONE	(405) 521-3126 OR (405) 521-3160
FAX	(405) 522-3283
TAX REFUND INQUIRIES	(405) 521-3270
E-FILE MANDATE	No
OPT-OUT / WAIVER	N/A
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	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	N/A

Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	Yes (Required Form EF)
PIN ALLOWED AS SIGNATURE PERFECTION PERIOD	Not stated
REGULAR DUE DATE (12/31 YE)	4/15 for S Corp, 5/15 for C Corp
EXTENDED DUE DATE (12/31 YE)	10/15 (S Corp), 11/15 (C Corp)
ACCEPTS FEDERAL EXTENSION	Oklahoma honors the automatic federal extension only when no additional state tax is due.
TAX YEARS SUPPORTED	Returns for a tax year prior to 2014 cannot be transmitted electronically. You must pass testing in order to e-file prior year returns.

Oregon

ADDRESS	Oregon Department of Revenue Beth Wiley 955 Center St NE Salem, OR - 97301-2555
WEBSITE	https://www.oregon.gov/DOR/Pages/index.aspx
EMAIL	mailto:BUS.ElectronicFiling@oregon.gov / alishia.a.dryden@oregon.gov
PHONE	(503) 945-8152/(503) 378-4988/(503) 383-5506 or (800) 356-4222
FAX	(503) 945-8738
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	No
RETURN TYPES ACCEPTED	
C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Yes
Financial	Not Offered by Jurisdiction
Amended	Yes
Estimates	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	No
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes

Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	Mandatory check box
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	4/15 for S Corp, 5/15 for C Corp
EXTENDED DUE DATE (12/31 YE)	10/15 S Corp 11/15 C Corp
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	Within 3 calendar years (current year and two prior years)

Pennsylvania

ADDRESS	PA Department of Revenue, Office of e-Commerce (RCT-101), or Pass Through Office (20S) Kathleen Rehrer (RCT-101), Sandra Shupp (PA-20S) 6th Floor Strawberry Square (RCT-101 only) 4th and Walnut Streets Harrisburg, PA - 17128
WEBSITE	http://www.revenue.pa.gov
EMAIL	ra-mef@state.pa.us, or ghabimana@pa.gov , or RA-FedStTestCorp1120@pa.gov
PHONE	(717) 346-1987 (RCT-101)
FAX	(717) 783-5432
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
C Corporation	Yes
S Corporation	Yes
Consolidated	Not Offered by Jurisdiction
Combined	Not Offered by Jurisdiction
Composite	Yes
Financial	Not Offered by Jurisdiction
Amended	Yes
Estimates	E-file 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 Yes

ePayment Yes

SIGNATURE REQUIREMENTS

PA-8879C/P or PA-8453C/P

PIN ALLOWED AS SIGNATURE

Yes

PERFECTION PERIOD

RCT-101 - None; PA20S - 10 days

REGULAR DUE DATE (12/31 YE)

4/15 for S Corp, 5/15 for C Corp

EXTENDED DUE DATE (12/31 YE)

11/15 - C Corp; 9/15 - S Corp.

ACCEPTS FEDERAL EXTENSION**TAX YEARS SUPPORTED**

Within 3 calendar years. E-filing is not supported for tax years 2010 and earlier.

Pennsylvania Cities - Philadelphia

ADDRESS	Department of RevenueMunicipal Services BuildingNoreen Skirkie1401 J.F.K. Blvd., Concourse LevelPhiladelphia, PA - 19102
WEBSITE	http://www.phila.gov/Revenue/payments/Pages/efile.asp
EMAIL	mailto: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	
C Corporation	Yes
S Corporation	Not Offered by Jurisdiction
Consolidated	Not Offered by Jurisdiction
Combined	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Financial	Yes
Amended	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	No
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes

Check	Yes
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ePayment	No
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SIGNATURE REQUIREMENTS

Personal Identification Number (PIN). ERO retains e-file Signature Authorization Form for three years

PIN ALLOWED AS SIGNATURE

Yes

PERFECTION PERIOD

10 Calendar Days

REGULAR DUE DATE (12/31 YE)

4/15 for S Corp, 4/15 for C Corp

EXTENDED DUE DATE (12/31 YE)

10/15

ACCEPTS FEDERAL EXTENSION**TAX YEARS SUPPORTED**

Puerto Rico

ADDRESS

WEBSITE

EMAIL

PHONE

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE Yes

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE Yes

RETURN TYPES ACCEPTED

C Corporation

S Corporation

Consolidated

Combined

Composite

Financial

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 N/A

ePayment N/A

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE No

PERFECTION PERIOD

REGULAR DUE DATE (12/31 YE)

EXTENDED DUE DATE (12/31 YE)

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

Rhode Island

ADDRESS	RI Division of Taxation Susan Galvin One Capitol Hill Providence, RI - 02908
WEBSITE	https://www.tax.state.ri.gov
EMAIL	mailto:Tax.Corporate@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	
C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	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	No
PAYMENT FOR BALANCE DUE	
Direct Debit	N/A
Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS	None
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	None Stated or 3 days
REGULAR DUE DATE (12/31 YE)	3/15 for S Corp, 4/15 for C Corp
EXTENDED DUE DATE (12/31 YE)	9/15 - S Corp 10/15 - C Corp
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	Within 3 calendar years. E-filing is not supported for tax years 2010 and earlier.

South Carolina

ADDRESS SC Dept of Revenue PDMS - Electronic Services P O Box
125 Columbia, SC 29214-0025

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

EMAIL <mailto:CorpTax@dor.sc.gov>

PHONE (803) 898-5000

FAX (803) 896-1682

TAX REFUND INQUIRIES

E-FILE MANDATE Yes

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE Yes

RETURN TYPES ACCEPTED

C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	
Financial	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 N/A

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS	Form SC8453C retained by ERO for 3 years
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	3/15 for S Corp, 4/15 for C Corp
EXTENDED DUE DATE (12/31 YE)	9/15 (S Corp), 10/15 (C Corp)
ACCEPTS FEDERAL EXTENSION	State accepts federal extension only if no tax is due.
TAX YEARS SUPPORTED	Within 3 calendar years. E-filing is not supported for tax years 2010 and earlier.

Tennessee

ADDRESS	Taxpayer Electronic Commerce Unit Andrew Jackson Bldg500 Deaderick St Nashville, TN - 37242
WEBSITE	https://www.tn.gov/revenue/
EMAIL	mailto:tn.revenue@tn.gov
PHONE	(615) 253-0600 or toll free: (800) 342-1003 Franchise and Excise tax: (615) 253-0704 or (800) 397-83
FAX	(615) 253-3580
TAX REFUND INQUIRIES	https://www.tn.gov/revenue/article/request-a-refund
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
C Corporation	Yes
S Corporation	Yes
Consolidated	Not Offered by Jurisdiction
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	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	N/A
Check	No

ePayment	Yes
SIGNATURE REQUIREMENTS	Must have signed EFT agreement with state
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	4/15 for S Corp, 4/15 for C Corp
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	An extension of six months in which to file the franchise and excise tax return will be granted provided that, by the original due date of the return, the taxpayer has paid franchise and excise tax equal to the lesser of 90% of the liability for the tax year for which the extension is being requested or 100% of the liability for the year preceding the tax year in which the extension is being requested.
TAX YEARS SUPPORTED	Within 3 calendar years. E-filing is not supported for tax years 2010 and earlier.

Tennessee Financial

ADDRESS	Taxpayer Electronic Commerce Unit Andrew Jackson Bldg500 Deaderick St Nashville, TN - 37242
WEBSITE	https://www.tn.gov/revenue
EMAIL	mailto:tn.revenue@tn.gov
PHONE	(615) 253-0600 or toll free: (800) 342-1003 Franchise and Excise tax: (615) 253-0700 or (800) 397-83
FAX	(615) 253-3580
TAX REFUND INQUIRIES	https://www.tn.gov/revenue/article/request-a-refund
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	N/A
RETURN TYPES ACCEPTED	
C Corporation	
S Corporation	
Consolidated	
Combined	
Composite	
Financial	
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	N/A
Check	N/A

ePayment	N/A
SIGNATURE REQUIREMENTS	Must have signed EFT agreement with state
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	4/15 for S Corp, 4/15 for C Corp
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	An extension of six months in which to file the franchise and excise tax return will be granted provided that, by the original due date of the return, the taxpayer has paid franchise and excise tax equal to the lesser of 90% of the liability for the tax year for which the extension is being requested or 100% of the liability for the year preceding the tax year in which the extension is being requested.
TAX YEARS SUPPORTED	Within 3 calendar years. E-filing is not supported for tax years 2010 and earlier.

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

Mandate applies to tax preparer that prepares 100 or more returns for a tax period for the same year.

ACCEPTS STATE ONLY E-FILE

Yes

RETURN TYPES ACCEPTED

C Corporation

S Corporation

Consolidated

Combined

Composite

Financial

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

No

PAYMENT FOR BALANCE DUE

Direct Debit

Yes

Check

Yes

ePayment	Yes
SIGNATURE REQUIREMENTS	Act of e-filing considered signature
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	If a timely submitted report is rejected by the Comptroller, the submitter shall have a 10 calendar day perfection period from that submission to resubmit
REGULAR DUE DATE (12/31 YE)	6/15 for S Corp, 6/15 for C Corp (2020 returns)
EXTENDED DUE DATE (12/31 YE)	First extension 8/15, second extension 11/15
ACCEPTS FEDERAL EXTENSION	State - First Extension State -Second Extension
TAX YEARS SUPPORTED	Within 3 calendar years. E-filing is not supported for tax years 2010 and earlier.

Utah

ADDRESS	Utah State Tax Commission Electronic Filing Coordinator Electronic Filing Section 210 North 1950 West Salt Lake City, UT - 84134-0210
WEBSITE	http://www.tax.utah.gov/
EMAIL	
PHONE	(801) 297-2200
FAX	(801) 297-7699
TAX REFUND INQUIRIES	(801) 297-2200 or (800) 662-4335
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	
Financial	Not Offered by Jurisdiction
Amended	Not Offered by Jurisdiction
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	No
PAYMENT FOR BALANCE DUE	
Direct Debit	N/A
Check	Yes

ePayment	Yes
SIGNATURE REQUIREMENTS	None
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	20 Calendar Days
REGULAR DUE DATE (12/31 YE)	4/15 for S Corp, 4/15 for C Corp
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	Within 3 calendar years. E-filing is not supported for tax years 2010 and earlier.

Vermont

ADDRESS	Vermont Department of Taxes Tanya Perry, Coordinator 109 State Street Montpelier, VT - 05609-1401
WEBSITE	http://tax.vermont.gov
EMAIL	mailto:tanya.perry@state.vt.us
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	
C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	Yes
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	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	N/A
Check	Yes

ePayment	Yes
SIGNATURE REQUIREMENTS	ERO retains 8879-VT for 3 years
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	5 Calendar Days
REGULAR DUE DATE (12/31 YE)	3/15 for S Corp, 4/15 for C Corp
EXTENDED DUE DATE (12/31 YE)	9/15 S Corp 10/15 C Corp
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	?

Virginia

ADDRESS	Virginia Department of Taxation P.O. Box 115 Richmond, VA - 23218-1115
WEBSITE	https://www.tax.virginia.gov/
EMAIL	mailto:bus_efile@tax.virginia.gov
PHONE	(804) 367-9286
FAX	
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	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	N/A
Check	No
ePayment	Yes

SIGNATURE REQUIREMENTS	Form VA8453C/P or VA-8879C/P retained by ERO for 3 years
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	None allowed, must be filed by extended due date
REGULAR DUE DATE (12/31 YE)	4/15 for S Corp, 4/15 for C Corp
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	State provides automatic paperless extension up to six months after due date or 30 days after extended date for filing federal income tax return, whichever is later, provided estimated tax due is paid. The Emancipation Day holiday is not recognized by the Virginia Department of and the due date for 2015 calendar year returns is April 15, 2016.
TAX YEARS SUPPORTED	Within 3 calendar years. E-filing is not supported for tax years 2010 and earlier.

West Virginia

ADDRESS	WV State Tax Department Donna Wells Electronic Filing Office P O Box 2222 Charleston, WV - 23528-2222
WEBSITE	http://tax.wv.gov/Pages/default.aspx
EMAIL	mailto:TAXWVtaxaid@wv.gov
PHONE	(304) 558-8655
FAX	(304) 558-1150
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	Yes
Estimates	Yes
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	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	No
Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS	Federal PIN
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	None allowed, must be filed by extended due date
REGULAR DUE DATE (12/31 YE)	3/15 for S Corp, 4/15 for C Corp
EXTENDED DUE DATE (12/31 YE)	9/15 S Corp 10/15 C Corp
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	Within 3 calendar years. E-filing is not supported for tax years 2010 and earlier.

Wisconsin

ADDRESS	Electronic Filing UnitChris RobertsWisconsin Department of RevenueP O Box 8949Madison, WI - 53708-8949
WEBSITE	https://revenue.wi.gov
EMAIL	mailto:DORElectronicFiling@wisconsin.gov
PHONE	(608) 266-2776
FAX	(608) 267-1030
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes
RETURN TYPES ACCEPTED	
C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	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</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	N/A
Check	Yes

ePayment	Yes
SIGNATURE REQUIREMENTS	Yes, ERO retains
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 Calendar Days or 15 days
REGULAR DUE DATE (12/31 YE)	3/15 for S Corp, 4/15 for C Corp
EXTENDED DUE DATE (12/31 YE)	10/15 for S-Corps, 11/15 for C-Corps
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	Within 3 calendar years. E-filing is not supported for tax years 2010 and earlier.