

California

ADDRESS

Without payment - Franchise Tax Board
 PO Box 942857
 Sacramento, CA 94257-0500
 With Payment - Franchise Tax Board
 PO Box 942857
 Sacramento, CA 94257-0501
 Other correspondence - Exempt Organizations Unit MS
 F120
 Franchise Tax Board
 PO Box 1286
 Rancho Cordova, CA 95741-1286

WEBSITE

<https://ftb.ca.gov>

EMAIL

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

PHONE

888-635-0494

FAX

916-843-6022

TAX REFUND INQUIRIES

<https://www.ftb.ca.gov/refund/business-refund.html>

E-FILE MANDATE

Taxpayers filing a CA Form 199 using software are required to e-file.

OPT-OUT / WAIVER

N/A

ACCEPTS STATE ONLY E-FILE

No

DIRECT DEPOSIT OF REFUNDS

PAYMENT FOR BALANCE DUE

Direct Debit

Yes

Check

Yes

ePayment

Yes

SIGNATURE REQUIREMENTS

For each return an ERO files, the ERO must retain the return for four years from the due date of the return or for four years from the date the return is filed, whichever is later. The California e-File Return Authorization for Exempt Organizations (FTB 8453-EO) must be kept with the return for the same period, unless it is scanned and included with the e-file return.

PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 calendar days
REGULAR DUE DATE (12/31 YE)	5/15
EXTENDED DUE DATE (12/31 YE)	11/15
ACCEPTS FEDERAL EXTENSION	Require to file state extension. An automatic 7-month extension is given to file Form 199 if the organization is not suspended on the original due date.
TAX YEARS SUPPORTED	Current year

Florida

ADDRESS	Florida Department of Revenue 5050 W Tennessee St Tallahassee, FL 32399-0100
WEBSITE	floridarevenue.com
EMAIL	mailto:taxinformation@floridarevenue.com
PHONE	850-488-6800
FAX	(850) 245-5990
TAX REFUND INQUIRIES	Phone: (850) 617-8585 https://taxapps.floridarevenue.com/Refunds/RefundCheckStatus.aspx
E-FILE MANDATE	Not mandatory
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	N/A
DIRECT DEPOSIT OF REFUNDS	No
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	No
ePayment	Yes
SIGNATURE REQUIREMENTS	There is no signature requirement for any of the forms that are submitted electronically. An electronic return is deemed signed when an individual who is authorized to sign includes his or her name in the electronic return data field.
PIN ALLOWED AS SIGNATURE	N/A
PERFECTION PERIOD	10 calendar days
REGULAR DUE DATE (12/31 YE)	08/03
EXTENDED DUE DATE (12/31 YE)	12/01
ACCEPTS FEDERAL EXTENSION	Require to file state extension
TAX YEARS SUPPORTED	Current, plus two prior years (follows federal)

New York

ADDRESS

E-filing Program - Corporation Tax
 NYS Tax Department
 WA Harriman Campus
 Albany, NY 12227-2812

WEBSITE

<http://www.tax.ny.gov/>

EMAIL

<mailto:efile@tax.ny.gov>

PHONE

(518) 457-6387

FAX

(518) 485-0449

TAX REFUND INQUIRIES

<https://www.tax.ny.gov/pit/file/refund.htm>

E-FILE MANDATE

If you're a tax return preparer, you're subject to the e-file mandate if you:

- * prepared at least one authorized tax document for more than 10 different taxpayers during calendar year 2019, and
- * will use tax software to prepare one or more authorized tax documents in 2020; or
- * were previously mandated to e-file (once you're subject to the mandate, it continues to apply to you in all following years, even if you no longer meet the threshold).

OPT-OUT / WAIVER

NYS has eliminated the corporation opt-out and reasonable cause record for e-filing corporation tax documents. Form TR-800-CT has been obsoleted since tax year 2010 and should not be included in any software package.

ACCEPTS STATE ONLY E-FILE

Yes

DIRECT DEPOSIT OF REFUNDS

No

PAYMENT FOR BALANCE DUE

Direct Debit

Yes

Check

Yes

ePayment

Yes

SIGNATURE REQUIREMENTS

This option includes creation of a signature Form TR-579-

CT New York State E-File Signature Authorization for Tax Year 2019, For Certain Corporation Tax Returns and Estimated Tax Payments for Corporations This form must be printed and prepared by the ERO/Preparer, and must be signed by both the taxpayer and the ERO/Preparer. In addition, the form must be retained by the ERO/Preparer for a period of three years and presented to NYSDTF if requested.

PIN ALLOWED AS SIGNATURE

No

PERFECTION PERIOD

7 calendar days

REGULAR DUE DATE (12/31 YE)

5/15

EXTENDED DUE DATE (12/31 YE)

11/15

ACCEPTS FEDERAL EXTENSION

Require to file state extension

TAX YEARS SUPPORTED

Current, plus two prior years (follows federal)