

## Alabama

<b>ADDRESS</b>	Alabama Department of Revenue Income Tax Electronic Filing Center P.O. Box 327450 Montgomery, AL 36132
<b>WEBSITE</b>	<a href="http://www.revenue.alabama.gov">http://www.revenue.alabama.gov</a>
<b>EMAIL</b>	<a href="mailto:tavares.mathews@revenue.alabama.gov">tavares.mathews@revenue.alabama.gov</a>
<b>PHONE</b>	(334) 353-9497
<b>FAX</b>	(334) 353-8068
<b>TAX REFUND INQUIRIES</b>	Phone: (855) 894-7391
<b>E-FILE MANDATE</b>	Must e-file if preparing 11+ returns
<b>OPT-OUT / WAIVER</b>	Form EOO is mailed with paper return
<b>ACCEPTS STATE ONLY E-FILE</b>	Yes(Nonresident returns only)

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

## LEGEND

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

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

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

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

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

<b>DIRECT DEPOSIT OF REFUNDS</b>	Yes
<b>PAYMENT FOR BALANCE DUE</b>	
Direct Debit	Yes
Check	Yes

ePayment	Yes
SIGNATURE REQUIREMENTS	ERO retains AL-8453 for 3 years
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 calendar days
REGULAR DUE DATE	04/18
EXTENDED DUE DATE	10/17
ACCEPTS FEDERAL EXTENSION	State extension
DRIVER'S LICENSE	Required
WEBSITE FOR DRIVER'S LICENSE	The Alabama Department of Revenue is committed to fighting stolen identity refund fraud. To that end, the Department request that taxpayer's driver license number or State Issued ID number, as well as the state that issued it, the issue date and expiration date be submitted with the return. Omitting any of this information will cause your return to rejected and a paper return must be filed.
AVERAGE REFUND TIME	
E-filed Return	significantly faster than paper returns
Paper Return	up to 90 days
TAX YEARS SUPPORTED	Within 3 calendar years
1040NR DUAL STATUS	Paper Filing of State Return Required
1040NR NON-DUAL STATUS	Paper
REFUND EXPECTATIONS	
www.revenue.alabama.gov	

For the most up-to-date information concerning the status of your current year refund, call 1-855-894-7391 or check our website at [www.revenue.alabama.gov](http://www.revenue.alabama.gov), then click on “Where’s My Refund. Return processing times vary depending on many factors, including complexity of the return and our identity verification processes. Please allow 8 to 12 weeks to receive your refund.

The Department is once again converting some tax refunds to a paper check that were requested to be delivered by direct deposit. Making this change is intended to prevent criminals from easily diverting fraudulently filed refunds to their own accounts.

Avoiding potential refund fraud by sending paper checks outweighs taking the risk of

sending a refund electronically to the wrong party.

### TAXES DUE EXPECTATIONS

[https://myalabamataxes.alabama.gov/\\_/](https://myalabamataxes.alabama.gov/_/)

<https://revenue.alabama.gov/individual-corporate/due-dates/>

<https://revenue.alabama.gov/individual-corporate/payment-options/>

Pursuant to Section 41-1-20, Code of Alabama 1975, payments of \$25,000 or greater for individual taxpayers are required to be made electronically through EFT. If you need assistance with making a payment, or to change from ACH Credit to ACH Debit method payment, please call the Alabama Department of Revenue EFT Section at: 1-877-256-2447 or 334-353-7659.

## Arizona

<b>ADDRESS</b>	Arizona Department of Revenue Electronic Filing Program 1600 West Monroe, Division Code 16 Phoenix, AZ 85007-2650
<b>WEBSITE</b>	<a href="http://www.azdor.gov">http://www.azdor.gov</a>
<b>EMAIL</b>	<a href="mailto:AZefile@azdor.gov">mailto:AZefile@azdor.gov</a>
<b>PHONE</b>	(602) 716-6535
<b>FAX</b>	(602) 716-7999
<b>TAX REFUND INQUIRIES</b>	<a href="https://www.aztaxes.gov/Home/CheckRefund(602)255-3381">https://www.aztaxes.gov/Home/CheckRefund(602)255-3381</a> or (800) 352-4090
<b>E-FILE MANDATE</b>	
<b>OPT-OUT / WAIVER</b>	
<b>ACCEPTS STATE ONLY E-FILE</b>	No

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

## LEGEND

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

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

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

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

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

**DIRECT DEPOSIT OF REFUNDS** Yes

## PAYMENT FOR BALANCE DUE

Direct Debit	Yes
Check	Yes

ePayment	Yes
<b>SIGNATURE REQUIREMENTS</b>	Form AZ-8879
<b>PIN ALLOWED AS SIGNATURE</b>	Yes - Fed/State, No - State only
<b>PERFECTION PERIOD</b>	5 calendar days
<b>REGULAR DUE DATE</b>	04/18
<b>EXTENDED DUE DATE</b>	10/17
<b>ACCEPTS FEDERAL EXTENSION</b>	Federal extension. State extension and payment if tax due
<b>DRIVER'S LICENSE</b>	Optional
<b>WEBSITE FOR DRIVER'S LICENSE</b>	<a href="https://azdor.gov/individual-income-tax-filing-assistance/verifying-identity-and-avoiding-identity-theft">https://azdor.gov/individual-income-tax-filing-assistance/verifying-identity-and-avoiding-identity-theft</a>
<b>AVERAGE REFUND TIME</b>	
E-filed Return	7-10 days
Paper Return	11-30 days
<b>TAX YEARS SUPPORTED</b>	Within 3 calendar years.
<b>1040NR DUAL STATUS</b>	PDF Attachment Allowed
<b>1040NR NON-DUAL STATUS</b>	Paper

**REFUND EXPECTATIONS**

[AZTaxes.gov/Home/CheckRefund](https://aztaxes.gov/Home/CheckRefund)

<https://azdor.gov/individual-income-tax-filing-assistance/wheres-my-refund>

<https://azdor.gov/individual-income-tax-filing-assistance/wheres-my-refund>

To assist taxpayers and tax professionals expecting refunds, ADOR encourages tax professionals and taxpayers to use the “Where’s My Refund” tool located here:<https://aztaxes.gov/Home/CheckRefund>.

**TAXES DUE EXPECTATIONS**

[AZTaxes.gov/Home/PaymentIndividual/](https://aztaxes.gov/Home/PaymentIndividual/)

[AZTaxes.gov/Home/PaymentIndividual/](https://aztaxes.gov/Home/PaymentIndividual/).

Taxpayers may make an individual income payment online by using the payment page here:

[AZTaxes.gov/Home/PaymentIndividual/](https://AZTaxes.gov/Home/PaymentIndividual/)

## Arkansas

<b>ADDRESS</b>	Ledbetter Building 1816 W 7th St, Rm 2300 Little Rock, AR 72201
<b>WEBSITE</b>	<a href="http://www.arkansas.gov/incometax">http://www.arkansas.gov/incometax</a>
<b>EMAIL</b>	<a href="mailto:individual.income@dfa.arkansas.gov">mailto:individual.income@dfa.arkansas.gov</a>
<b>PHONE</b>	(501) 682-1100 / (800) 882-9275
<b>FAX</b>	(501) 682-7692
<b>TAX REFUND INQUIRIES</b>	<a href="https://www.dfa.arkansas.gov/income-tax/individual-income-tax/wheres-my-refund/(800)882-9275">https://www.dfa.arkansas.gov/income-tax/individual-income-tax/wheres-my-refund/(800)882-9275</a>

## E-FILE MANDATE

## OPT-OUT / WAIVER

**ACCEPTS STATE ONLY E-FILE** No

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

## Other

## LEGEND

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

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

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

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

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

**DIRECT DEPOSIT OF REFUNDS** Yes

## PAYMENT FOR BALANCE DUE

Direct Debit	Yes
Check	Yes
ePayment	No

<b>SIGNATURE REQUIREMENTS</b>	ERO retains AR-8453 for 3 years
<b>PIN ALLOWED AS SIGNATURE</b>	No
<b>PERFECTION PERIOD</b>	10 calendar days
<b>REGULAR DUE DATE</b>	04/18
<b>EXTENDED DUE DATE</b>	10/17
<b>ACCEPTS FEDERAL EXTENSION</b>	State accepts federal extension. (There is a box on our (140) returns if you're filing under an extension. If the box is checked, State presumes that a federal extension has been filed or attached)
<b>DRIVER'S LICENSE</b>	Optional
<b>WEBSITE FOR DRIVER'S LICENSE</b>	<a href="https://www.dfa.arkansas.gov/income-tax/individual-income-tax/">https://www.dfa.arkansas.gov/income-tax/individual-income-tax/</a>
<b>AVERAGE REFUND TIME</b>	
E-filed Return	10 business days
Paper Return	5 weeks
<b>TAX YEARS SUPPORTED</b>	Within 3 calendar years.
<b>1040NR DUAL STATUS</b>	Paper Filing of State Return Required
<b>1040NR NON-DUAL STATUS</b>	Paper
<b>REFUND EXPECTATIONS</b>	
<a href="http://www.atap.arkansas.gov">www.atap.arkansas.gov</a>	

Identity Theft has been a growing problem nationally and the Department is taking additional measures to ensure tax refunds are issued to the correct individuals. These additional measures may result in tax refunds not being issued as quickly as in past years.

### TAXES DUE EXPECTATIONS

[www.atap.arkansas.gov](http://www.atap.arkansas.gov)

Taxpayers can schedule or request an electronic tax payment for balance due returns and/or estimated tax payments by visiting our website.





## California

<b>ADDRESS</b>	E-file Coordinator, MS F-284 Franchise Tax Board P.O. Box 1468 Sacramento, CA 95812-1468
<b>WEBSITE</b>	<a href="http://www.ftb.ca.gov">http://www.ftb.ca.gov</a>
<b>EMAIL</b>	<a href="mailto:e-file@ftb.ca.gov">mailto:e-file@ftb.ca.gov</a>
<b>PHONE</b>	(916) 845-0353
<b>FAX</b>	(916) 855-5556
<b>TAX REFUND INQUIRIES</b>	<a href="https://www.ftb.ca.gov/online/refund/index.asp(800%20)852-5711">https://www.ftb.ca.gov/online/refund/index.asp(800 ) 852-5711</a>
<b>E-FILE MANDATE</b>	Must e-file if preparing 100+ returns
<b>OPT-OUT / WAIVER</b>	Form 8454
<b>ACCEPTS STATE ONLY E-FILE</b>	Yes

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

## Other

## LEGEND

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

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

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

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

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

<b>DIRECT DEPOSIT OF REFUNDS</b>	Yes
<b>PAYMENT FOR BALANCE DUE</b>	
Direct Debit	Yes
Check	Yes

ePayment	Yes
SIGNATURE REQUIREMENTS	ERO retains 8453, 8453PMT, or 8879 for 4 years. Carry from federal (default if federal e-file is enabled)Practitioner PINSelf-Select PINForm 8453 (default if federal e-file is not enabled)
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	5 business days
REGULAR DUE DATE	04/18
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	Automatic extension
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	<a href="https://www.ftb.ca.gov/file/ways-to-file/online/help-with-filing-online.html">https://www.ftb.ca.gov/file/ways-to-file/online/help-with-filing-online.html</a>
AVERAGE REFUND TIME	
E-filed Return	up to 2 weeks
Paper Return	up to 4 weeks
TAX YEARS SUPPORTED	Within 3 calendar years.
1040NR DUAL STATUS	PDF Attachment Allowed
1040NR NON-DUAL STATUS	E-file
REFUND EXPECTATIONS	
	<a href="https://www.ftb.ca.gov/refund/index.asp">https://www.ftb.ca.gov/refund/index.asp</a>
	N/A
TAXES DUE EXPECTATIONS	
	N/A
	N/A

## Colorado

<b>ADDRESS</b>	Colorado Department of Revenue Steve Asbell, Coordinator Federal/State Electronic Filing Program PO Box 17087, Rm. 206 Denver, CO 80217-0087
<b>WEBSITE</b>	<a href="http://www.taxcolorado.com">http://www.taxcolorado.com</a>
<b>EMAIL</b>	<a href="mailto:stephen.asbell@state.co.us">mailto:stephen.asbell@state.co.us</a>
<b>PHONE</b>	(303) 866-3889
<b>FAX</b>	(303) 866-3211
<b>TAX REFUND INQUIRIES</b>	c(303) 238-7378
<b>E-FILE MANDATE</b>	Returns claiming enterprise zone credits must be filed electronically by statute
<b>OPT-OUT / WAIVER</b>	
<b>ACCEPTS STATE ONLY E-FILE</b>	Yes

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

## LEGEND

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

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

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

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

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

<b>DIRECT DEPOSIT OF REFUNDS</b>	Yes
<b>PAYMENT FOR BALANCE DUE</b>	
Direct Debit	Yes
Check	Yes

ePayment	Yes
<b>SIGNATURE REQUIREMENTS</b>	ERO retains DR-8453 for 4 years
<b>PIN ALLOWED AS SIGNATURE</b>	No
<b>PERFECTION PERIOD</b>	5 calendar days
<b>REGULAR DUE DATE</b>	04/18
<b>EXTENDED DUE DATE</b>	10/15
<b>ACCEPTS FEDERAL EXTENSION</b>	Automatic extension
<b>DRIVER'S LICENSE</b>	Optional
<b>WEBSITE FOR DRIVER'S LICENSE</b>	<a href="https://www.colorado.gov/pacific/tax/refund-status-identity-verification-correspondence-department">https://www.colorado.gov/pacific/tax/refund-status-identity-verification-correspondence-department</a>
<b>AVERAGE REFUND TIME</b>	
E-filed Return	7-14 days
Paper Return	Varies by date of receipt: By January: Refund is received within 3 weeks. By February: Refund is received within 4 weeks. By March: Refund is received within 5 weeks. By April: Refund is received within 11 weeks.
<b>TAX YEARS SUPPORTED</b>	Within 3 calendar years.
<b>1040NR DUAL STATUS</b>	PDF Attachment Required
<b>1040NR NON-DUAL STATUS</b>	E-file
<b>REFUND EXPECTATIONS</b>	<a href="https://www.colorado.gov/pacific/tax/refund">https://www.colorado.gov/pacific/tax/refund</a>

In the best interest of all our taxpayers, the Colorado Department of Revenue implements measures to detect and prevent identity theft-related refund fraud. Fraud detection, along with verification that claims made on an individual income tax return are valid and the documentation is submitted with the returns, are part of the process of ensuring the return is correct and complete and that taxpayers receive the refund amount to which they are entitled. Please be aware that these measures, meant to ensure state tax dollars are going to the right person, could delay individual income tax refunds up to 60 days beyond the time frames of prior years.

TAXES DUE EXPECTATIONS

N/A

There is no extension for tax due. If you owe state income tax, 90% of the tax liability must be paid on or before April 15th to avoid penalties. Any remaining balance due would be subject to interest only. If you owe tax, you must either pay through Revenue Online or submit your payment with the Extension Payment Form (DR 0158-I).

## Connecticut

<b>ADDRESS</b>	Department of Revenue Services Douglas Harding, Coordinator E-file Coordinator 25 Sigourney Street Hartford, CT 06106
<b>WEBSITE</b>	<a href="http://www.ct.gov/DRS">http://www.ct.gov/DRS</a>
<b>EMAIL</b>	<a href="mailto:Ct.efile@po.state.ct.us">mailto:Ct.efile@po.state.ct.us</a>
<b>PHONE</b>	(860) 297-4986
<b>FAX</b>	(860) 297-4761
<b>TAX REFUND INQUIRIES</b>	(860) 297-5962 or (800) 382-9463
<b>E-FILE MANDATE</b>	Must e-file if preparing 50+ returns
<b>OPT-OUT / WAIVER</b>	
<b>ACCEPTS STATE ONLY E-FILE</b>	Yes

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

## Other

## LEGEND

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

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

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

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

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

<b>DIRECT DEPOSIT OF REFUNDS</b>	Yes
<b>PAYMENT FOR BALANCE DUE</b>	
Direct Debit	Yes
Check	Yes

ePayment	Yes
<b>SIGNATURE REQUIREMENTS</b>	Completing federal 8879 signature requirements satisfies state requirement
<b>PIN ALLOWED AS SIGNATURE PERFECTION PERIOD</b>	Yes 5 calendar days
<b>REGULAR DUE DATE</b>	04/18
<b>EXTENDED DUE DATE</b>	10/15
<b>ACCEPTS FEDERAL EXTENSION</b>	penalty is assessed if the return is filed within the extended due date and all tax due has paid by the Regular Due Date.
<b>DRIVER'S LICENSE</b>	Required
<b>WEBSITE FOR DRIVER'S LICENSE</b>	Effective for Tax Years 2016 and going forward, the taxpayer's driver license or state identification information is now required for electronic filing. If the primary taxpayer has been issued a driver license or state identification card, then they should provide that information to be entered into the software. Taxpayers need to provide the license or identification number, issuing state, issuing date, and expiration date for their licenses or identification cards. If filing jointly, the secondary taxpayer should also provide their driver license or identification information if they have a driver license or state issued identification card. If a taxpayer does not have a driver license or state issued identification, then they can check the box indicating that they do not have one.
<b>AVERAGE REFUND TIME</b>	
E-filed Return	CT does not make any promises for refund timing
Paper Return	CT does not make any promises for refund timing
<b>TAX YEARS SUPPORTED</b>	Within 3 calendar years.
<b>1040NR DUAL STATUS</b>	Paper Filing of State Return Required
<b>1040NR NON-DUAL STATUS</b>	E-file



## REFUND EXPECTATIONS

<https://portal.ct.gov/DRS/Individuals/Individual-Tax-Page/Status-of-Refund>

Taxpayers can check on the status of their Income Tax refund using DRS' Taxpayer Service Center (TSC) by visiting [www.ct.gov/myrefund](http://www.ct.gov/myrefund) or by calling 800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere). Taxpayers must provide their SSN (and their spouse's if filing jointly) and the exact amount of the refund requested.

## TAXES DUE EXPECTATIONS

N/A

Failure to file or failure to pay the proper amount of tax when due will result in penalty and interest charges. It is to your advantage to file when your return is due whether or not you are able to make full payment.

## Delaware

<b>ADDRESS</b>	Delaware Division of Revenue State Office Building 820 N. French Street Wilmington, Delaware 19801	Carvel
<b>WEBSITE</b>	<a href="http://www.revenue.delaware.gov">http://www.revenue.delaware.gov</a>	
<b>EMAIL</b>	REV_Mef_Support@Delaware.gov	
<b>PHONE</b>	(302) 577-8458	(302) 577-8170
<b>FAX</b>	(302) 577-8206	
<b>TAX REFUND INQUIRIES</b>	<a href="https://dorweb.revenue.delaware.gov/scripts/refinq/refinq.dll">https://dorweb.revenue.delaware.gov/scripts/refinq/</a> efinq.dll (302) 577-8784	
<b>E-FILE MANDATE</b>		
<b>OPT-OUT / WAIVER</b>		
<b>ACCEPTS STATE ONLY E-FILE</b>	Yes	

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

## 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

<b>DIRECT DEPOSIT OF REFUNDS</b>	Yes
<b>PAYMENT FOR BALANCE DUE</b>	
Direct Debit	Yes
Check	Yes

ePayment	Yes
<b>SIGNATURE REQUIREMENTS</b>	ERO retains DE-8453 for 3 years. An electronically transmitted return is not considered complete, and therefore filed, unless and until Form 8453 is signed by the taxpayer and received by the IRS.
<b>PIN ALLOWED AS SIGNATURE PERFECTION PERIOD</b>	No
<b>REGULAR DUE DATE</b>	5 calendar days
<b>EXTENDED DUE DATE</b>	05/02
<b>ACCEPTS FEDERAL EXTENSION</b>	10/17
<b>DRIVER'S LICENSE</b>	State extension
<b>WEBSITE FOR DRIVER'S LICENSE</b>	Optional
<b>AVERAGE REFUND TIME</b>	Not Available
E-filed Return	2-5 business days
Paper Return	21 days
<b>TAX YEARS SUPPORTED</b>	Within 3 calendar years.
<b>1040NR DUAL STATUS</b>	PDF Attachment Required
<b>1040NR NON-DUAL STATUS</b>	E-file

**REFUND EXPECTATIONS**

<https://dorweb.revenue.delaware.gov/scripts/refinq/refinq.dll>

You will receive a tax return acknowledgement from the Delaware Division of Revenue when

your return has been received and is being processed. If additional information is needed to process your return, the Division of Revenue will contact you. Refund time frames can vary depending on the complexity of your return, but our goal is to process refunds within eight weeks of receipt. You can check the status of your refund at any time at <https://dorweb.revenue.delaware.gov/scripts/refinq/refinq.dll>

**TAXES DUE EXPECTATIONS**

N/A

N/A



## District of Columbia

<b>ADDRESS</b>	Chief, Systems and Forms Sylvia M. Magby 1101 4th Street, SW, 2nd Floor, Washington, DC 20024
<b>WEBSITE</b>	<a href="https://otr.cfo.dc.gov">https://otr.cfo.dc.gov</a>
<b>EMAIL</b>	<a href="mailto:efile@dc.gov">mailto:efile@dc.gov</a>
<b>PHONE</b>	(202) 442-6239 or (202) 442-6279
<b>FAX</b>	(202) 442-6890
<b>TAX REFUND INQUIRIES</b>	<a href="https://mytax.dc.gov/_/#1">https://mytax.dc.gov/_/#1</a> (202) 727-4829
<b>E-FILE MANDATE</b>	
<b>OPT-OUT / WAIVER</b>	
<b>ACCEPTS STATE ONLY E-FILE</b>	Yes

### LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

### LEGEND

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

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

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

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

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

**DIRECT DEPOSIT OF REFUNDS** Yes

## PAYMENT FOR BALANCE DUE

Direct Debit	Yes
Check	Yes
ePayment	Yes

<b>SIGNATURE REQUIREMENTS</b>	ERO retains D-40E for 3 years
<b>PIN ALLOWED AS SIGNATURE</b>	No
<b>PERFECTION PERIOD</b>	5 calendar days
<b>REGULAR DUE DATE</b>	04/18
<b>EXTENDED DUE DATE</b>	10/17
<b>ACCEPTS FEDERAL EXTENSION</b>	If you require more time to file your return, submit an extension of time to file request, Form FR-127, on or before April 15. A copy of the federal application for an extension of time to file is acceptable for requesting an extension of time for filing a DC return.
<b>DRIVER'S LICENSE</b>	Optional
<b>WEBSITE FOR DRIVER'S LICENSE</b>	<a href="https://otr.cfo.dc.gov/page/electronic-filing-option">https://otr.cfo.dc.gov/page/electronic-filing-option</a>
<b>AVERAGE REFUND TIME</b>	
E-filed Return	1-2 weeks
Paper Return	2-3 weeks
<b>TAX YEARS SUPPORTED</b>	Within 3 calendar years
<b>1040NR DUAL STATUS</b>	No Attachment Required
<b>1040NR NON-DUAL STATUS</b>	Paper
<b>REFUND EXPECTATIONS</b>	
<a href="https://mytax.dc.gov/">https://mytax.dc.gov/</a>	

On average, the District of Columbia Office of Tax and Revenue (OTR) issues refunds within 6 weeks. Taxpayers can view their refund status by visiting OTR's online portal, MyTax.DC.gov.

Via MyTax.DC.gov, a refund status is provided only for a return filed within the last six months. For additional information or inquiries, taxpayers should contact OTR's e-Services Unit at (202) 759-1946.

### TAXES DUE EXPECTATIONS

<https://otr.cfo.dc.gov/service/payment-options-individual-income-tax>

<https://mytax.dc.gov/WebFiles/faq/faq.html>

To make paying taxes more convenient and hassle-free, the District of Columbia Office

of Tax and Revenue (OTR) allows different payment options.

## Federal

ADDRESS

WEBSITE

EMAIL

PHONE

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

Resident	Yes
----------	-----

Part-Year Resident	Yes
--------------------	-----

Nonresident	Yes
-------------	-----

Extension	Yes
-----------	-----

Estimate	Yes
----------	-----

Amended	Yes
---------	-----

Other

## LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS	Yes
---------------------------	-----

PAYMENT FOR BALANCE DUE

Direct Debit	Yes
--------------	-----

Check	Yes
-------	-----

ePayment	Yes
----------	-----

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE	N/A
--------------------------	-----



PERFECTION PERIOD	
REGULAR DUE DATE	04/18
EXTENDED DUE DATE	10/17
ACCEPTS FEDERAL EXTENSION	
DRIVER'S LICENSE	Required
WEBSITE FOR DRIVER'S LICENSE	
AVERAGE REFUND TIME	
E-filed Return	
Paper Return	
TAX YEARS SUPPORTED	
1040NR DUAL STATUS	No Attachment Required
1040NR NON-DUAL STATUS	Paper
REFUND EXPECTATIONS	
TAXES DUE EXPECTATIONS	

## Federal - FINCen 114

ADDRESS

WEBSITE

EMAIL

PHONE

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

Resident	Yes
----------	-----

Part-Year Resident	Yes
--------------------	-----

Nonresident	Yes
-------------	-----

Extension	Yes
-----------	-----

Estimate	
----------	--

Amended	Yes
---------	-----

Other	
-------	--

## LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS	N/A
---------------------------	-----

PAYMENT FOR BALANCE DUE

Direct Debit	N/A
--------------	-----

Check	No
-------	----

ePayment	No
----------	----

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE	N/A
--------------------------	-----

PERFECTION PERIOD

REGULAR DUE DATE 04/15

EXTENDED DUE DATE 10/15

ACCEPTS FEDERAL EXTENSION

DRIVER'S LICENSE Required

WEBSITE FOR DRIVER'S LICENSE

AVERAGE REFUND TIME

E-filed Return

Paper Return

TAX YEARS SUPPORTED

1040NR DUAL STATUS No Attachment Required

1040NR NON-DUAL STATUS N/A

REFUND EXPECTATIONS

TAXES DUE EXPECTATIONS

## Federal - Form 2350

ADDRESS

WEBSITE

EMAIL

PHONE

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

### LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

Resident

Part-Year Resident

Nonresident

Extension Yes

Estimate

Amended

Other

### LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE

PERFECTION PERIOD

REGULAR DUE DATE 04/18

EXTENDED DUE DATE 10/15

ACCEPTS FEDERAL EXTENSION

DRIVER'S LICENSE

WEBSITE FOR DRIVER'S LICENSE

AVERAGE REFUND TIME

E-filed Return

Paper Return

TAX YEARS SUPPORTED

1040NR DUAL STATUS

1040NR NON-DUAL STATUS

REFUND EXPECTATIONS

TAXES DUE EXPECTATIONS

## Federal - Form 4868

ADDRESS

WEBSITE

EMAIL

PHONE

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

### LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

Resident

Part-Year Resident

Nonresident

Extension Yes

Estimate

Amended

Other

### LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE N/A

PERFECTION PERIOD	
REGULAR DUE DATE	04/18
EXTENDED DUE DATE	6/15
ACCEPTS FEDERAL EXTENSION	
DRIVER'S LICENSE	Required
WEBSITE FOR DRIVER'S LICENSE	
AVERAGE REFUND TIME	
E-filed Return	
Paper Return	
TAX YEARS SUPPORTED	
1040NR DUAL STATUS	No Attachment Required
1040NR NON-DUAL STATUS	
REFUND EXPECTATIONS	
TAXES DUE EXPECTATIONS	

## Georgia

<b>ADDRESS</b>	Georgia Department of Revenue Taxpayer Services Division 1800 Century Blvd. NE Atlanta, GA 30345
<b>WEBSITE</b>	<a href="https://dor.georgia.gov/">https://dor.georgia.gov/</a>
<b>EMAIL</b>	<a href="mailto:electronic.filing@dor.ga.gov">mailto:electronic.filing@dor.ga.gov</a>
<b>PHONE</b>	(404) 417-2100
<b>FAX</b>	(404) 417-2101
<b>TAX REFUND INQUIRIES</b>	<a href="https://dor.georgia.gov/wheres-my-refund">https://dor.georgia.gov/wheres-my-refund</a>
<b>E-FILE MANDATE</b>	A tax preparer who falls under the IRS e-file mandate is mandated to e-file for Georgia.

## OPT-OUT / WAIVER

**ACCEPTS STATE ONLY E-FILE** Yes

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

## LEGEND

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

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

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

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

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

**DIRECT DEPOSIT OF REFUNDS** Yes

## PAYMENT FOR BALANCE DUE

Direct Debit	Yes
Check	Yes



ePayment	Yes
SIGNATURE REQUIREMENTS	ERO retains GA-8453 for 3 years
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	5 calendar days
REGULAR DUE DATE	04/18
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	Federal extension
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	GADOR is providing the following expectations and information: x For e-file returns: GADOR wants to receive the DL/ID Card information with the tax return. x For printed/paper forms requesting the DL/ID Card Information: GADOR requests the DL/ID Card information on the form(s) be provided, if available.
AVERAGE REFUND TIME	
E-filed Return	It may take more than 90 days from the date of receipt by DOR to process a return and issue a refund.
Paper Return	More than 6 weeks for returns paper-filed before April 1 12 weeks for returns paper-filed after April 1
TAX YEARS SUPPORTED	Within 3 calendar years.
1040NR DUAL STATUS	Paper Filing of State Return Required
1040NR NON-DUAL STATUS	Paper

## REFUND EXPECTATIONS

<http://dor.georgia.gov/wheres-my-refund>

The Georgia Department of Revenue strives to protect Georgia taxpayers from tax fraud. It may take up to 90 days from the date of receipt by GADOR to process a return and issue a refund. All first-time Georgia income tax filers, or taxpayers who have not filed in Georgia for at least five (5) years, will receive a paper check.

## TAXES DUE EXPECTATIONS

<http://dor.georgia.gov/georgia-electronic-filing-information>

If the taxpayer or their representative need to make a payment, they have the following options:

**If filing and paying electronically:**

Pay by ACH debit using Georgia Tax Center (GTC). One does not need to be registered to use the GTC Quick Payment Option. (<https://gtc.dor.ga.gov>)

Pay by ACH debit using the approved software function.

Pay with a credit card.

**If filing electronically and paying via paper check:**

Mail your check payment with the appropriate payment voucher to the address on the voucher. One can print this form from the software program or obtain it from GADOR's website.

**If filing and paying via paper returns/checks:**

Mailed paper returns with payments should be mailed to the address on the form along with the payment voucher and check.

## Hawaii

<b>ADDRESS</b>	Hawaii Department of Taxation Electronic Processing Section P.O. Box 259 Honolulu, HI 96809-0259
<b>WEBSITE</b>	<a href="http://www.tax.hawaii.gov">http://www.tax.hawaii.gov</a>
<b>EMAIL</b>	<a href="mailto:tax.efile@hawaii.gov">mailto:tax.efile@hawaii.gov</a>
<b>PHONE</b>	(808) 543-6814
<b>FAX</b>	(808) 587-1488
<b>TAX REFUND INQUIRIES</b>	<a href="http://tax.ehawaii.gov/hoihoi/refund.html">tax.ehawaii.gov/hoihoi/refund.html</a> Phone: (808) 587-4242 or (800) 222-3229

## E-FILE MANDATE

## OPT-OUT / WAIVER

**ACCEPTS STATE ONLY E-FILE** Yes

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

## LEGEND

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

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

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

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

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

**DIRECT DEPOSIT OF REFUNDS** Yes

## PAYMENT FOR BALANCE DUE

Direct Debit	Yes
Check	Yes
ePayment	Yes

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

REFUND EXPECTATIONS  
<https://hitax.hawaii.gov/>

Check your Individual Tax Refund Status at the Department of Hawaii Taxation website.

TAXES DUE EXPECTATIONS  
 N/A  
 N/A

## Idaho

<b>ADDRESS</b>	Idaho State Tax Commission PO Box 36 Boise ID 83722-0410
<b>WEBSITE</b>	tax.idaho.gov
<b>EMAIL</b>	E-file Help Desk: efilehelp@tax.idaho.gov Tax Information: taxrep@tax.idaho.gov
<b>PHONE</b>	Lisa Schroeder: (208) 334-7822 E-file Help Desk: (208) 332-6632 Tax Information: Phone: (800) 972-76
<b>FAX</b>	Lisa Schroeder: (208) 334-7650
<b>TAX REFUND INQUIRIES</b>	<a href="https://idahotap.gentax.com/tap/_/">https://idahotap.gentax.com/tap/_/</a> Phone: (888) 228-5770 or (208) 364-7389 <a href="https://tax.idaho.gov/refund">tax.idaho.gov/refund</a>
<b>E-FILE MANDATE</b>	
<b>OPT-OUT / WAIVER</b>	
<b>ACCEPTS STATE ONLY E-FILE</b>	Yes

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

## LEGEND

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

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

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

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

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

<b>DIRECT DEPOSIT OF REFUNDS</b>	Yes
----------------------------------	-----

**PAYMENT FOR BALANCE DUE**

Direct Debit	No
Check	Yes
ePayment	Yes

**SIGNATURE REQUIREMENTS**

Act of e-file is considered to be signature. The signature process used for the federal return is accepted for the state signature requirement. No signature is required for State-Only returns. No signature document should be mailed to the state.

**PIN ALLOWED AS SIGNATURE**

No

**PERFECTION PERIOD**

10 calendar days

**REGULAR DUE DATE**

04/18

**EXTENDED DUE DATE**

10/17

**ACCEPTS FEDERAL EXTENSION**

Federal extension

**DRIVER'S LICENSE**

Optional

**WEBSITE FOR DRIVER'S LICENSE**<https://tax.idaho.gov/i-1187.cfm#dl>**AVERAGE REFUND TIME****E-filed Return**

Seven to Eight weeks after you receive an acknowledgment

**Paper Return**

6 weeks

**TAX YEARS SUPPORTED**

Within 3 calendar years.

**1040NR DUAL STATUS**

Paper Filing of State Return Required

**1040NR NON-DUAL STATUS**

E-file

**REFUND EXPECTATIONS**<https://tax.idaho.gov/refundinfo>

Typical timeframes are 7-8 weeks for e-filed returns and 10 -11 weeks for paper returns. There are some exceptions. For more information, please visit ISTC website.

**TAXES DUE EXPECTATIONS**<https://tax.idaho.gov/i-1042.cfm>

The date you enter with your payment will be the date you can expect it to be taken

from your account. The bank routing and account numbers you enter are for your state tax payment. This is only the payment request. It is your responsibility to review your bank statement to confirm that this transaction was successful.

## Illinois

## ADDRESS

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

## WEBSITE

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

## EMAIL

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

## PHONE

(217) 524-4767

## FAX

(217) 782-7992

## TAX REFUND INQUIRIES

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

## E-FILE MANDATE

Must e-file if preparing 10+ returns.

## OPT-OUT / WAIVER

ERO retains Form IL-8948 for 3 years

## ACCEPTS STATE ONLY E-FILE

Yes

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors  
have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

## LEGEND

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

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

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

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

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

## DIRECT DEPOSIT OF REFUNDS Yes



**PAYMENT FOR BALANCE DUE**

Direct Debit Yes

Check Yes

ePayment Yes

**SIGNATURE REQUIREMENTS**

ERO retains IL-8453 for 3 years

**PIN ALLOWED AS SIGNATURE**

No

**PERFECTION PERIOD**

5 business days

**REGULAR DUE DATE**

04/18

**EXTENDED DUE DATE**

10/17

**ACCEPTS FEDERAL EXTENSION**

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

**DRIVER'S LICENSE**

Optional

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

E-filed Return 14 days

Paper Return 4-6 weeks

**TAX YEARS SUPPORTED**

Within 3 calendar years

**1040NR DUAL STATUS**

Paper Filing of State Return Required

**1040NR NON-DUAL STATUS**

Paper

**REFUND EXPECTATIONS**<https://www2.illinois.gov/rev/individuals/Pages/refunds.aspx><http://tax.illinois.gov/DebitCard>

**The** Illinois Department of Revenue (IDOR) is required to review returns and ensure the amounts requested as refunds are issued accurately and to the legitimate

recipient. Once a return is received by IDOR, many different factors can affect the timing of a refund.

### TAXES DUE EXPECTATIONS

<https://www2.illinois.gov/rev/individuals/pay/Pages/default.aspx>

N/A

## Indiana

<b>ADDRESS</b>	Indiana Government Center North 100 N. Senate Avenue, Room N105 Indianapolis, IN 46204
<b>WEBSITE</b>	<a href="http://www.in.gov/dor">http://www.in.gov/dor</a>
<b>EMAIL</b>	<a href="mailto:altfilemgr@dor.in.gov">mailto:altfilemgr@dor.in.gov</a>
<b>PHONE</b>	(317) 615-2550
<b>FAX</b>	(317) 615-2520
<b>TAX REFUND INQUIRIES</b>	<a href="https://secure.in.gov/apps/dor/tax/refund">secure.in.gov/apps/dor/tax/refund</a> (317) 233-4018
<b>E-FILE MANDATE</b>	Paid preparers who file 10+ Indiana individual income-tax returns must e-file those returns. As of the 2011 filing season, a penalty of \$50 for each return not filed in an electronic format, with a maximum penalty of \$25,000 per calendar year, is imposed on a professional preparer.
<b>OPT-OUT / WAIVER</b>	ERO retains Form IN-OPT for 5 years
<b>ACCEPTS STATE ONLY E-FILE</b>	Yes

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

## 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

<b>DIRECT DEPOSIT OF REFUNDS</b>	Yes
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## PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment Yes

## SIGNATURE REQUIREMENTS

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

## PIN ALLOWED AS SIGNATURE

Yes

## PERFECTION PERIOD

5 calendar days

## REGULAR DUE DATE

04/18

## EXTENDED DUE DATE

11/14

## ACCEPTS FEDERAL EXTENSION

Federal extension

## DRIVER'S LICENSE

Optional

## WEBSITE FOR DRIVER'S LICENSE

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

## AVERAGE REFUND TIME

E-filed Return 2-4 weeks

Paper Return 4-8 weeks

## TAX YEARS SUPPORTED

Within 3 calendar years

## 1040NR DUAL STATUS

No Attachment Required

## 1040NR NON-DUAL STATUS

E-file

## REFUND EXPECTATIONS

N/A

N/A

## TAXES DUE EXPECTATIONS

N/A

N/A

## Iowa

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

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

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

**RETURN TYPES ACCEPTED**

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

## LEGEND

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

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

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

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

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

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

Direct Debit	Yes
Check	Yes

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

The anticipated time frame for refund processing is 30-45 days. Please check your Iowa refund status online at [tax.iowa.gov](https://tax.iowa.gov/where-my-refund) "Where's My Refund?" Iowa Department of Revenue phone representatives only have access to the same information that you see online.

TAXES DUE EXPECTATIONS

N/A

N/A

## Kansas

<b>ADDRESS</b>	Kansas Department of Revenue 915 SW Harrison Street Topeka, Kansas 66612-1588
<b>WEBSITE</b>	<a href="http://www.ksrevenue.org">http://www.ksrevenue.org</a>
<b>EMAIL</b>	eservices@ks.gov or hope.manderino@ks.gov
<b>PHONE</b>	(785) 296-6993 or (785) 291-3539
<b>FAX</b>	(785) 296-0153
<b>TAX REFUND INQUIRIES</b>	<a href="https://www.kdor.ks.gov/Apps/kcsc/increfundstatus.aspx">https://www.kdor.ks.gov/Apps/kcsc/increfundstatus.aspx</a> 1-800-894-0318

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

<b>ACCEPTS STATE ONLY E-FILE</b>	No
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**LEGEND**

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

**RETURN TYPES ACCEPTED**

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

**LEGEND**

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

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

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

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

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

<b>DIRECT DEPOSIT OF REFUNDS</b>	Yes
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**PAYMENT FOR BALANCE DUE**

Direct Debit	Yes
Check	Yes
ePayment	Yes



<b>SIGNATURE REQUIREMENTS</b>	Act of e-file is considered to be signature. The signature process used for the federal return is accepted for the state signature requirement. No signature is required for State-Only returns. No signature document should be mailed to the state.
<b>PIN ALLOWED AS SIGNATURE</b>	No
<b>PERFECTION PERIOD</b>	5 business days
<b>REGULAR DUE DATE</b>	04/18
<b>EXTENDED DUE DATE</b>	10/15
<b>ACCEPTS FEDERAL EXTENSION</b>	Federal extension
<b>DRIVER'S LICENSE</b>	Optional
<b>WEBSITE FOR DRIVER'S LICENSE</b>	<a href="https://www.ksrevenue.org/eservefile.html">https://www.ksrevenue.org/eservefile.html</a>
<b>AVERAGE REFUND TIME</b>	
E-filed Return	7-10 days
Paper Return	8-12 weeks
<b>TAX YEARS SUPPORTED</b>	Within 3 calendar years
<b>1040NR DUAL STATUS</b>	No Attachment Required
<b>1040NR NON-DUAL STATUS</b>	Paper
<b>REFUND EXPECTATIONS</b>	
	<a href="https://www.kdor.ks.gov/apps/kcsc/increfundstatus.aspx">https://www.kdor.ks.gov/apps/kcsc/increfundstatus.aspx</a>

Taxpayers expecting refunds that filed electronically can expect a deposit in 10 to 14 business days. Taxpayers expecting a refund that filed using a paper form should allow at least 16 to 20 weeks to receive a refund back by mail. To check your current year tax refund, go to our website or call 785-368-8222 for automated refund information.

You

will need your Social Security number(s) and the expected amount of your refund. Any errors, inaccurate forms or information, photocopied forms, or incomplete information will delay the processing of a return and can extend the timeframe for you to expect your refund.

## TAXES DUE EXPECTATIONS

<https://www.kdor.ks.gov/Apps/kcsc/login.aspx>

<https://ksrevenue.org/faqs-credit.html>

<https://www.kdor.ks.gov/Apps/kcsc/login.aspx>

Make a direct payment using your banking information allows you to “file now, pay later” by choosing the date you would like your bank account debited. Go to the Kansas Department of Revenue Customer Service Center at <https://www.kdor.ks.gov/Apps/kcsc/login.aspx> to create a login and make an electronic payment. To create a login, you will need access to your email and an access code that is assigned by the department or your prior year’s tax information. To avoid any penalties or interest you must have the balance due paid in full no later than the April 15th due date. Payments can be created on the due date no later than 11:59pm to be considered timely submitted. If you need the access code or assistance, please call 1-785-368-8222 or send an email to: [kdor\\_tac@ks.gov](mailto:kdor_tac@ks.gov)

Make a credit card payment for your Kansas tax can be done online through third-party vendors. Services and fees vary, but all vendors accept major credit cards. Go to <https://ksrevenue.org/faqs-credit.html> for a list of vendors authorized to accept payments for Kansas. To make sure your payment is timely you can create the payment on the due date of April 18th no later than 11:59pm.

If you are unable to pay the full amount due, you should file your Kansas income tax return then pay as much as you can before the filing due date by making smaller payments to Kansas using our Customer Service Center for bank account withdraws at <https://www.kdor.ks.gov/Apps/kcsc/login.aspx> or our credit card payment options at <https://ksrevenue.org/faqs-credit.html>. Penalties and interest will accrue on any unpaid balance due after the due date until fully paid. If you cannot get the tax debit paid by the due date, there is an option to set up a payment plan once the debit is considered past due. For the payment plan request information go to <https://ksrevenue.org/payplan.html> or call 1-785-296-6121 for payment plan assistance.

## Kentucky

<b>ADDRESS</b>	Kentucky Department of Revenue Audrey J. Terry 501 High Street, Station 22 Frankfort, KY 40601-2103
<b>WEBSITE</b>	<a href="http://www.revenue.ky.gov">http://www.revenue.ky.gov</a>
<b>EMAIL</b>	<a href="mailto:audreyj.terry@ky.gov">mailto:audreyj.terry@ky.gov</a>
<b>PHONE</b>	(502) 564-7862
<b>FAX</b>	(502) 564-0230
<b>TAX REFUND INQUIRIES</b>	<a href="https://iitrefundstatus.ky.gov/TRFWeb/index.jsp">https://iitrefundstatus.ky.gov/TRFWeb/index.jsp</a> Phone: (502) 564-1600
<b>E-FILE MANDATE</b>	Must e-file if preparing more than 10 returns (follows IRS e-filemandate)
<b>OPT-OUT / WAIVER</b>	8948-K
<b>ACCEPTS STATE ONLY E-FILE</b>	Yes

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

## LEGEND

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

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

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

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

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

<b>DIRECT DEPOSIT OF REFUNDS</b>	Yes
<b>PAYMENT FOR BALANCE DUE</b>	
Direct Debit	Yes
Check	Yes

ePayment	Yes
<b>SIGNATURE REQUIREMENTS</b>	ERO retains 8879-K for 3 years, or completes federal Form 8879
<b>PIN ALLOWED AS SIGNATURE PERFECTION PERIOD</b>	Yes
<b>REGULAR DUE DATE</b>	5 calendar days
<b>EXTENDED DUE DATE</b>	04/18
<b>ACCEPTS FEDERAL EXTENSION DRIVER'S LICENSE</b>	10/15
<b>WEBSITE FOR DRIVER'S LICENSE</b>	Kentucky accepts Form 40A102.
<b>AVERAGE REFUND TIME</b>	Optional
<b>E-filed Return</b>	The Kentucky Department of Revenue had added a field to the individual income tax return forms 740, 740-EZ, 740-NP, 740-NP-R that allows taxpayers to provide their driver's license or state issued ID number if they choose. While providing a driver's license or state issued ID number is optional, doing so may expedite return processing. The Kentucky Department of Revenue uses the driver's license or state issued ID number to screen returns for tax fraud and identity theft problems. Returns that do not include a driver's license or state issued ID number will not be scrutinized more than returns that do include a driver's license or state issued ID number.
<b>Paper Return</b>	
<b>TAX YEARS SUPPORTED</b>	7-10 Days
<b>1040NR DUAL STATUS</b>	4-6 weeks
<b>1040NR NON-DUAL STATUS</b>	Within 3 calendar years
<b>REFUND EXPECTATIONS</b>	Paper Filing of State Return Required
<a href="https://refund.ky.gov/">https://refund.ky.gov/</a>	E-file

The Kentucky Department of Revenue takes active steps to protect taxpayers, and taxpayer dollars, from fraud and identity theft. This can increase the time it takes to review and process income tax returns and requests for refunds. The department

strives to process individual income tax requests efficiently and is committed to processing individual requests for income tax refunds within a timely manner. Taxpayers may check their refund status online by using the Where's My Refund? application on the Kentucky Department of Revenue website.

### TAXES DUE EXPECTATIONS

N/A

N/A

## Kentucky Cities: Louisville

<b>ADDRESS</b>	Louisville Metro Revenue Commission 617 W Jefferson St Louisville, KY 40202 502-574-4900
<b>WEBSITE</b>	<a href="https://louisvilleky.gov/">https://louisvilleky.gov/</a>
<b>EMAIL</b>	lmrcmef@metrorevenue.org
<b>PHONE</b>	502-574-4900
<b>FAX</b>	
<b>TAX REFUND INQUIRIES</b>	
<b>E-FILE MANDATE</b>	LMRC's OL forms do not currently have an associated e-file mandate. LMRC may implement an e-filemandate for OL forms in the future.
<b>OPT-OUT / WAIVER</b>	N/A
<b>ACCEPTS STATE ONLY E-FILE</b>	Yes

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

## LEGEND

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

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

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

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

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

<b>DIRECT DEPOSIT OF REFUNDS</b>	Yes
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## PAYMENT FOR BALANCE DUE

Direct Debit	Yes
Check	No

ePayment	Yes
SIGNATURE REQUIREMENTS	
PIN ALLOWED AS SIGNATURE	N/A
PERFECTION PERIOD	10 Days
REGULAR DUE DATE	04/18
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	
DRIVER'S LICENSE	Required
WEBSITE FOR DRIVER'S LICENSE	
AVERAGE REFUND TIME	
E-filed Return	
Paper Return	
TAX YEARS SUPPORTED	2020
1040NR DUAL STATUS	N/A
1040NR NON-DUAL STATUS	N/A
REFUND EXPECTATIONS	
TAXES DUE EXPECTATIONS	

## Louisiana

## ADDRESS

Louisiana Department of Revenue Shanna Kelly or Kathleen Sheffield, Baton Rouge Headquarters, Coordinator Information Technology Division E-Services P.O. Box 201 Baton Rouge, LA 70821-0201 or Baton Rouge Headquarters, 617 North Third Street, Baton Rouge, LA 70802. (855) 307-3893

## WEBSITE

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

## EMAIL

Shanna.Kelly@LA.GOV or Kathleen.Sheffield@LA.GOV

## PHONE

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

## FAX

(225) 219-2651

## TAX REFUND INQUIRIES

[https://latap.revenue.louisiana.gov/?Link=WMR\(888 \) 829-3071 or \(225\) 922-3270](https://latap.revenue.louisiana.gov/?Link=WMR(888%20829-3071%20or%20(225)922-3270)

## E-FILE MANDATE

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

## OPT-OUT / WAIVER

## ACCEPTS STATE ONLY E-FILE

Yes

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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



## LEGEND

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

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

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

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

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

<b>DIRECT DEPOSIT OF REFUNDS</b>	Yes
<b>PAYMENT FOR BALANCE DUE</b>	
Direct Debit	Yes
Check	Yes
ePayment	Yes
<b>SIGNATURE REQUIREMENTS</b>	ERO retains LA-8453 for 3 years. If using a PIN, Form LA-8453 is not required.
<b>PIN ALLOWED AS SIGNATURE</b>	Yes
<b>PERFECTION PERIOD</b>	5 calendar days
<b>REGULAR DUE DATE</b>	05/16
<b>EXTENDED DUE DATE</b>	11/15
<b>ACCEPTS FEDERAL EXTENSION</b>	Extension Form R-2868
<b>DRIVER'S LICENSE</b>	Optional
<b>WEBSITE FOR DRIVER'S LICENSE</b>	Not Available
<b>AVERAGE REFUND TIME</b>	
E-filed Return	2-5 business days
Paper Return	6-8 weeks
<b>TAX YEARS SUPPORTED</b>	Within 3 calendar years
<b>1040NR DUAL STATUS</b>	PDF Attachment Required
<b>1040NR NON-DUAL STATUS</b>	E-file
<b>REFUND EXPECTATIONS</b>	
N/A	
N/A	
<b>TAXES DUE EXPECTATIONS</b>	
N/A	

N/A

## Maine

<b>ADDRESS</b>	Maine Revenue Services E-file Operations Augusta, ME 04332-9107	ATTN: P.O. Box 9107
<b>WEBSITE</b>	<a href="http://www.state.me.us/revenue">http://www.state.me.us/revenue</a>	
<b>EMAIL</b>	<a href="mailto:efile.helpdesk@maine.gov">mailto:efile.helpdesk@maine.gov</a>	
<b>PHONE</b>	(207) 624-9730	
<b>FAX</b>	(207) 287-6628	
<b>TAX REFUND INQUIRIES</b>	<a href="https://portal.maine.gov/refundstatus">https://portal.maine.gov/refundstatus</a> (207) 626-8475	
<b>E-FILE MANDATE</b>	Must e-file if preparing more than 10 returns	
<b>OPT-OUT / WAIVER</b>		
<b>ACCEPTS STATE ONLY E-FILE</b>	Yes	

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

## LEGEND

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

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

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

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

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

<b>DIRECT DEPOSIT OF REFUNDS</b>	Yes
<b>PAYMENT FOR BALANCE DUE</b>	
Direct Debit	Yes
Check	Yes

ePayment	Yes
<b>SIGNATURE REQUIREMENTS</b>	Act of e-file is considered to be signature. The signature process used for the federal return is accepted for the state signature requirement. No signature is required for State-Only returns. No signature document should be mailed to the state.
<b>PIN ALLOWED AS SIGNATURE PERFECTION PERIOD</b>	No
	Maine does not have a Grace Period for returns. For 1040 submitted returns that reject, Maine allows 24 hours to get them corrected and resubmitted.
<b>REGULAR DUE DATE</b>	04/19
<b>EXTENDED DUE DATE</b>	10/15
<b>ACCEPTS FEDERAL EXTENSION</b>	Federal extension
<b>DRIVER'S LICENSE</b>	Optional
<b>WEBSITE FOR DRIVER'S LICENSE</b>	<a href="https://www1.maine.gov/sos/bmv/licenses/index.htm">https://www1.maine.gov/sos/bmv/licenses/index.htm</a>
<b>AVERAGE REFUND TIME</b>	
E-filed Return	10-14 days
Paper Return	4-6 weeks
<b>TAX YEARS SUPPORTED</b>	Within 3 calendar years
<b>1040NR DUAL STATUS</b>	Paper Filing of State Return Required
<b>1040NR NON-DUAL STATUS</b>	E-file
<b>REFUND EXPECTATIONS</b>	
	<a href="https://portal.maine.gov/refundstatus/refund">https://portal.maine.gov/refundstatus/refund</a>

Refund status is updated twice a week on Tuesday and Friday evenings

**TAXES DUE EXPECTATIONS**

<https://www.maine.gov/revenue/tax-return-forms/due-dates>

Estimate payments and ACH payments CANNOT be cancelled by the State of Maine once the return has been submitted.



## Maryland

<b>ADDRESS</b>	Revenue Administration Division Electronic Processing Section 110 Carroll Street, Room 214 Annapolis, Maryland 21411-0001
<b>WEBSITE</b>	<a href="http://www.marylandtaxes.com">http://www.marylandtaxes.com</a>
<b>EMAIL</b>	<a href="mailto:efil@comp.state.md.us">mailto:efil@comp.state.md.us</a>
<b>PHONE</b>	(410) 260-7753
<b>FAX</b>	(410) 974-2274
<b>TAX REFUND INQUIRIES</b>	<a href="https://interactive.marylandtaxes.com/INDIV/refundsstatus/home.aspx">https://interactive.marylandtaxes.com/INDIV/refundsstatus/home.aspx</a> (410) 260-7701 or toll-free at 1-(800) 218-8160
<b>E-FILE MANDATE</b>	Must e-file if more than 100 returns were filed in the prior taxyear.
<b>OPT-OUT / WAIVER</b>	A checkmark box on Form 502/505 authorizes the paid preparer not to e-file.
<b>ACCEPTS STATE ONLY E-FILE</b>	Yes

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

## Other

## LEGEND

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

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

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

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

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

<b>DIRECT DEPOSIT OF REFUNDS</b>	Yes
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**PAYMENT FOR BALANCE DUE**

Direct Debit	Yes
Check	Yes
ePayment	Yes

**SIGNATURE REQUIREMENTS**

ERO retains EL101 for 3 years

**PIN ALLOWED AS SIGNATURE**

No

**PERFECTION PERIOD**

5 days

**REGULAR DUE DATE**

07/15

**EXTENDED DUE DATE**

10/15

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

Optional

**WEBSITE FOR DRIVER'S LICENSE**[http://taxes.marylandtaxes.com/Individual\\_Taxes/General\\_Information/Whats\\_New\\_for\\_the\\_Tax\\_Filing\\_Season.shtml](http://taxes.marylandtaxes.com/Individual_Taxes/General_Information/Whats_New_for_the_Tax_Filing_Season.shtml)**AVERAGE REFUND TIME**

E-filed Return	up to 5 days
Paper Return	7-14 days

**TAX YEARS SUPPORTED**

Within 3 calendar years

**1040NR DUAL STATUS**

PDF Attachment Allowed

**1040NR NON-DUAL STATUS**

E-file

**REFUND EXPECTATIONS**<https://interactive.marylandtaxes.gov/INDIV/refundstatus/home.aspx>

Individual taxpayers can check the status of their refund by visiting [www.marylandtaxes.gov](http://www.marylandtaxes.gov) and clicking on “Where’s my refund?” or by calling the automated refund inquiry hotline, toll-free 1-800-218-8160 or 410-260-7701. Advise taxpayers to wait at least 10 days from acceptance of their return before calling Taxpayer Services Division at toll-free 1-800-638-2937 or 410-260-7980.

URL: <https://interactive.marylandtaxes.gov/INDIV/refundstatus/home.aspx>

TAXES DUE EXPECTATIONS

<https://www.marylandtaxes.gov/individual/tax-compliance/pay-it.php>

N/A



## Massachusetts

<b>ADDRESS</b>	Department of Revenue Barry White, Coordinator Information Services Organization/ELF Program P.O. Box 7013 Boston, MA 02204
<b>WEBSITE</b>	<a href="http://www.mass.gov/dor">http://www.mass.gov/dor</a>
<b>EMAIL</b>	<a href="mailto:whiteb@dor.state.ma.us">mailto:whiteb@dor.state.ma.us</a>
<b>PHONE</b>	(617) 887-6367      (617) 887-5174
<b>FAX</b>	(617) 887-5029
<b>TAX REFUND INQUIRIES</b>	<a href="https://www.mass.gov/how-to/check-the-status-of-your-tax-refund">https://www.mass.gov/how-to/check-the-status-of-your-tax-refund</a> (617) 887-6367 (1-800) 392-6089
<b>E-FILE MANDATE</b>	Must e-file if preparing more than 10 returns. ONLINE FILINGMANDATE: Extension requests must be e-filed with direct debit or befiled online if (1) no payment or (2) payment is \$5,000 or more.
<b>OPT-OUT / WAIVER</b>	ERO retains Form EFO
<b>ACCEPTS STATE ONLY E-FILE</b>	Yes

### LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

### LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	ERO retains M-8453 for 3 years
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	5 business days
REGULAR DUE DATE	04/19
EXTENDED DUE DATE	10/17
ACCEPTS FEDERAL EXTENSION	Form-M4868 (Automatic extension is granted if 80% tax due is paid by the tax return due date)
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	<a href="https://www.mass.gov/service-details/tips-for-filing-taxes">https://www.mass.gov/service-details/tips-for-filing-taxes</a>
AVERAGE REFUND TIME	
E-filed Return	4-6 weeks
Paper Return	8-10 weeks
TAX YEARS SUPPORTED	Within 3 calendar years
1040NR DUAL STATUS	No Attachment Required
1040NR NON-DUAL STATUS	Paper
REFUND EXPECTATIONS	
	<a href="https://www.mass.gov/how-to/check-the-status-of-your-tax-refund">https://www.mass.gov/how-to/check-the-status-of-your-tax-refund</a>

N/A

## TAXES DUE EXPECTATIONS

<https://www.mass.gov/how-to/pay-your-personal-income-tax>

N/A

## Michigan

<b>ADDRESS</b>	Michigan Electronic Filing Programs Office Scott Bunell, FDES Coordinator Michigan Department of Treasury 430 W. Allegan St. Lansing, MI 48922
<b>WEBSITE</b>	<a href="http://www.MIfastfile.org">http://www.MIfastfile.org</a>
<b>EMAIL</b>	<a href="mailto:MIFormsEfile@michigan.gov">mailto:MIFormsEfile@michigan.gov</a>
<b>PHONE</b>	(517) 636-4450
<b>FAX</b>	(517) 636-6826
<b>TAX REFUND INQUIRIES</b>	<a href="https://www.michigan.gov/taxes/0,4676,7-238-43513_75466---,00.html">https://www.michigan.gov/taxes/0,4676,7-238-43513_75466---,00.html</a> (517) 636-4486
<b>E-FILE MANDATE</b>	Must e-file if preparing 11+ returns
<b>OPT-OUT / WAIVER</b>	
<b>ACCEPTS STATE ONLY E-FILE</b>	Yes

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

## LEGEND

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

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

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

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

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

**DIRECT DEPOSIT OF REFUNDS** Yes

## PAYMENT FOR BALANCE DUE

Direct Debit	Yes
Check	Yes

ePayment	Yes
<b>SIGNATURE REQUIREMENTS</b>	Accepts federal PIN as signature when filing fed/state. For state-only, provide shared secrets to use a state PIN, or complete Form MI-8453. If used, ERO retains MI-8453 for 6 years.
<b>PIN ALLOWED AS SIGNATURE</b>	Yes
<b>PERFECTION PERIOD</b>	State does not have a perfection date
<b>REGULAR DUE DATE</b>	04/18
<b>EXTENDED DUE DATE</b>	10/15
<b>ACCEPTS FEDERAL EXTENSION</b>	(If you have not been granted a federal extension, the Michigan Department of Treasury will grant a 180-day extension for individual income tax)
<b>DRIVER'S LICENSE</b>	Optional
<b>WEBSITE FOR DRIVER'S LICENSE</b>	Not Available
<b>AVERAGE REFUND TIME</b>	
E-filed Return	7 days
Paper Return	6 weeks
<b>TAX YEARS SUPPORTED</b>	Within 3 calendar years
<b>1040NR DUAL STATUS</b>	Paper Filing of State Return Required
<b>1040NR NON-DUAL STATUS</b>	E-file
<b>REFUND EXPECTATIONS</b>	
N/A	
N/A	
<b>TAXES DUE EXPECTATIONS</b>	
N/A	
N/A	

## Michigan Cities - Common Forms

ADDRESS

WEBSITE

EMAIL

PHONE

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

Resident

Part-Year Resident

Nonresident

Extension

E-file Not Offered by Jurisdiction

Estimate

E-file Not Offered by Jurisdiction

Amended

Other

## LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS

Yes

PAYMENT FOR BALANCE DUE

Direct Debit

Yes

Check

Yes

ePayment

Yes

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE

N/A

PERFECTION PERIOD	
REGULAR DUE DATE	05/02
EXTENDED DUE DATE	10/30
ACCEPTS FEDERAL EXTENSION	N/A
DRIVER'S LICENSE	
WEBSITE FOR DRIVER'S LICENSE	
AVERAGE REFUND TIME	
E-filed Return	
Paper Return	
TAX YEARS SUPPORTED	
1040NR DUAL STATUS	Paper Filing of State Return Required
1040NR NON-DUAL STATUS	Paper
REFUND EXPECTATIONS	
TAXES DUE EXPECTATIONS	

## Michigan Cities - Not Listed

ADDRESS

WEBSITE

EMAIL

PHONE

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

### RETURN TYPES ACCEPTED

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

## LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS	N/A
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### PAYMENT FOR BALANCE DUE

Direct Debit	No
Check	Yes
ePayment	No

### SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE	N/A
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PERFECTION PERIOD

REGULAR DUE DATE 05/02

EXTENDED DUE DATE

ACCEPTS FEDERAL EXTENSION

DRIVER'S LICENSE

WEBSITE FOR DRIVER'S LICENSE

AVERAGE REFUND TIME

E-filed Return

Paper Return

TAX YEARS SUPPORTED

1040NR DUAL STATUS Paper Filing of State Return Required

1040NR NON-DUAL STATUS Paper

REFUND EXPECTATIONS

TAXES DUE EXPECTATIONS



## Michigan City - Detroit

<b>ADDRESS</b>	Michigan Electronic Filing Programs Office Scott Bunell, FDES Coordinator Michigan Department of Treasury 430 W. Allegan St. Lansing, MI 48922
<b>WEBSITE</b>	<a href="http://www.michigan.gov/citytax">http://www.michigan.gov/citytax</a>
<b>EMAIL</b>	<a href="mailto:MIFormsEfile@michigan.gov">mailto:MIFormsEfile@michigan.gov</a>
<b>PHONE</b>	(517) 636-4450
<b>FAX</b>	(517) 636-6826
<b>TAX REFUND INQUIRIES</b>	<a href="https://etreas.michigan.gov/ct/c/ctCMRShttps://www.michigan.gov/taxes/0,4676,7-238-43513_75466---,00.html">https://etreas.michigan.gov/ct/c/ctCMRShttps://www.michigan.gov/taxes/0,4676,7-238-43513_75466---,00.html</a> (517) 636-5829
<b>E-FILE MANDATE</b>	Must e-file if preparing 11+ returns
<b>OPT-OUT / WAIVER</b>	
<b>ACCEPTS STATE ONLY E-FILE</b>	Yes

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

## LEGEND

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

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

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

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

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

<b>DIRECT DEPOSIT OF REFUNDS</b>	No
<b>PAYMENT FOR BALANCE DUE</b>	
Direct Debit	Yes

Check	Yes
ePayment	No
<b>SIGNATURE REQUIREMENTS</b>	Accepts federal PIN as signature when filing fed/state. For state-only, provide shared secrets to use a state PIN, or complete Form MI-8453. If used, ERO retains MI-8453 for 6 years.
<b>PIN ALLOWED AS SIGNATURE</b>	Yes
<b>PERFECTION PERIOD</b>	City does not have a perfection date
<b>REGULAR DUE DATE</b>	04/18
<b>EXTENDED DUE DATE</b>	10/15
<b>ACCEPTS FEDERAL EXTENSION</b>	(If you have not been granted a federal extension, the Michigan Department of Treasury will grant a 180-day extension for individual income tax)
<b>DRIVER'S LICENSE</b>	Optional
<b>WEBSITE FOR DRIVER'S LICENSE</b>	Not Available
<b>AVERAGE REFUND TIME</b>	
E-filed Return	7 days
Paper Return	6 weeks
<b>TAX YEARS SUPPORTED</b>	Within 3 calendar years
<b>1040NR DUAL STATUS</b>	N/A
<b>1040NR NON-DUAL STATUS</b>	N/A
<b>REFUND EXPECTATIONS</b>	
N/A	
N/A	
<b>TAXES DUE EXPECTATIONS</b>	
N/A	
N/A	

## Minnesota

<b>ADDRESS</b>	Minnesota Revenue Mail Station 5510 St. Paul, MN 55146-5510
<b>WEBSITE</b>	<a href="https://www.revenue.state.mn.us/">https://www.revenue.state.mn.us/</a>
<b>EMAIL</b>	individual.incometax@state.mn.us & indinctax@state.mn.us
<b>PHONE</b>	(651) 296-3781 or 1-(800) 652-9094
<b>FAX</b>	(651) 556-3130
<b>TAX REFUND INQUIRIES</b>	<a href="https://www.mndor.state.mn.us/tp/OnlineServices/_/">https://www.mndor.state.mn.us/tp/OnlineServices/_/</a>  (651) 296-4444 or 1-(800) 657-3676
<b>E-FILE MANDATE</b>	Must e-file if preparing 10+ returns
<b>OPT-OUT / WAIVER</b>	
<b>ACCEPTS STATE ONLY E-FILE</b>	Yes

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

## LEGEND

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

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

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

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

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

<b>DIRECT DEPOSIT OF REFUNDS</b>	Yes
<b>PAYMENT FOR BALANCE DUE</b>	
Direct Debit	Yes

Check	Yes
ePayment	Yes
<b>SIGNATURE REQUIREMENTS</b>	Act of e-file is considered to be signature
<b>PIN ALLOWED AS SIGNATURE</b>	No
<b>PERFECTION PERIOD</b>	5 calendar days
<b>REGULAR DUE DATE</b>	04/18
<b>EXTENDED DUE DATE</b>	10/15
<b>ACCEPTS FEDERAL EXTENSION</b>	No extension form needs to be filed.
<b>DRIVER'S LICENSE</b>	Optional
<b>WEBSITE FOR DRIVER'S LICENSE</b>	Not Available
<b>AVERAGE REFUND TIME</b>	
E-filed Return	10 days
Paper Return	4-12 weeks
<b>TAX YEARS SUPPORTED</b>	Within 3 calendar years
<b>1040NR DUAL STATUS</b>	Paper Filing of State Return Required
<b>1040NR NON-DUAL STATUS</b>	E-file

**REFUND EXPECTATIONS**

[https://www.mndor.state.mn.us/tp/OnlineServices/\\_/](https://www.mndor.state.mn.us/tp/OnlineServices/_/)

Every return is different and processing time will vary. You can follow the status of your refund by using Minnesota's system. We continue to promote direct deposit as the fastest and most secure way for taxpayers get their refunds.

<https://www.revenue.state.mn.us/direct-deposit>

**TAXES DUE EXPECTATIONS**

N/A

N/A

## Minnesota Other - Property Tax Refund

<b>ADDRESS</b>	Minnesota Revenue Mail Station 5510 St. Paul, MN 55146-5510
<b>WEBSITE</b>	<a href="https://www.revenue.state.mn.us/">https://www.revenue.state.mn.us/</a>
<b>EMAIL</b>	individual.incometax@state.mn.us & indinctax@state.mn.us
<b>PHONE</b>	(651) 296-3781 or 1-(800) 652-9094
<b>FAX</b>	(651) 556-3130
<b>TAX REFUND INQUIRIES</b>	<a href="https://www.mndor.state.mn.us/tp/OnlineServices/_/">https://www.mndor.state.mn.us/tp/OnlineServices/_/</a>  (651) 296-4444 or 1-(800) 657-3676

### E-FILE MANDATE

### OPT-OUT / WAIVER

**ACCEPTS STATE ONLY E-FILE** Yes

#### LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

### RETURN TYPES ACCEPTED

Resident

Part-Year Resident

Nonresident

Extension

Not Offered by Jurisdiction

Estimate

Not Offered by Jurisdiction

Amended

E-file Not Offered by Jurisdiction

Other

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

## Mississippi

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

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

**ACCEPTS STATE ONLY E-FILE** Yes

**LEGEND**

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

**RETURN TYPES ACCEPTED**

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

**LEGEND**

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

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

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

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

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

**DIRECT DEPOSIT OF REFUNDS** Yes

**PAYMENT FOR BALANCE DUE**

Direct Debit	Yes
Check	Yes
ePayment	Yes

<b>SIGNATURE REQUIREMENTS</b>	ERO retains MS8453 for 3 years
<b>PIN ALLOWED AS SIGNATURE</b>	Yes
<b>PERFECTION PERIOD</b>	5 calendar days
<b>REGULAR DUE DATE</b>	04/18
<b>EXTENDED DUE DATE</b>	10/15
<b>ACCEPTS FEDERAL EXTENSION</b>	
<b>DRIVER'S LICENSE</b>	Optional
<b>WEBSITE FOR DRIVER'S LICENSE</b>	<a href="http://www.dor.ms.gov/Individual/Pages/e-file-Program.aspx">http://www.dor.ms.gov/Individual/Pages/e-file-Program.aspx</a>
<b>AVERAGE REFUND TIME</b>	
E-filed Return	10-14 days
Paper Return	6-8 weeks
<b>TAX YEARS SUPPORTED</b>	Within 3 calendar years
<b>1040NR DUAL STATUS</b>	No Attachment Required
<b>1040NR NON-DUAL STATUS</b>	Paper
<b>REFUND EXPECTATIONS</b>	
N/A	

Due to the increase in fraudulent activity, the Mississippi Department of Revenue has implemented additional procedures and safeguards into our return processes in an effort to mitigate potential fraud. These processes will validate income tax returns and credits reported prior to issuing requested refunds. As a result, these additional procedures may cause a delay in refund processing in order to ensure that the right refunds are being paid to the right taxpayers.

#### TAXES DUE EXPECTATIONS

N/A

N/A



## Missouri

<b>ADDRESS</b>	Missouri Department of Revenue Katy Werdehaysen, Electronic Filing Coordinator P.O. Box 543 Jefferson City, MO 65105-0543	
<b>WEBSITE</b>	http://www.dor.mo.gov	
<b>EMAIL</b>	elecfile@dor.mo.gov	
<b>PHONE</b>	(573) 751-8150 or (573) 522-4300	
<b>FAX</b>	(573) 526-5915	
<b>TAX REFUND INQUIRIES</b>	(573) 526- 8299 (or)	(573) 751-3505
<b>E-FILE MANDATE</b>		
<b>OPT-OUT / WAIVER</b>		
<b>ACCEPTS STATE ONLY E-FILE</b>	Yes	

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

## LEGEND

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

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

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

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

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

<b>DIRECT DEPOSIT OF REFUNDS</b>	Yes	
<b>PAYMENT FOR BALANCE DUE</b>		
Direct Debit	Yes	
Check	Yes	
ePayment	Yes	

<b>SIGNATURE REQUIREMENTS</b>	ERO retains MO-8453 for 3 years, or completes federal Form 8879
<b>PIN ALLOWED AS SIGNATURE</b>	Yes
<b>PERFECTION PERIOD</b>	5 calendar days
<b>REGULAR DUE DATE</b>	04/18
<b>EXTENDED DUE DATE</b>	10/15
<b>ACCEPTS FEDERAL EXTENSION</b>	Federal extension
<b>DRIVER'S LICENSE</b>	Optional
<b>WEBSITE FOR DRIVER'S LICENSE</b>	<a href="http://dor.mo.gov/personal/individual/identity_theft.php">http://dor.mo.gov/personal/individual/identity_theft.php</a>
<b>AVERAGE REFUND TIME</b>	
E-filed Return	2-9 days
Paper Return	3-6 days
<b>TAX YEARS SUPPORTED</b>	Within 3 calendar years
<b>1040NR DUAL STATUS</b>	PDF Attachment Required
<b>1040NR NON-DUAL STATUS</b>	E-file
<b>REFUND EXPECTATIONS</b>	
N/A	

Generally, the timeframe for issuing refunds depends on when the return is filed and the incoming volumes. For returns filed in January with no problems noted, refunds can sometimes be issued within a week. However, refunds from returns filed in April can sometimes take 8 weeks, even if there is no problem with the return as the state manages its cash resources to meet all of its obligations. The timing of refunds is also affected by the Department's measures to prevent identity theft and refund fraud. Refunds will only be issued when the Department has taken reasonable steps to ensure that the individuals claiming the refunds are not using stolen identities.

## TAXES DUE EXPECTATIONS

N/A

The due date for 2020 Missouri Individual Income Taxes is April 15, 2021. Payment for tax due can be made by debit/credit card, as a debit from a bank account, or by paper

check. To ensure receipt and allow for tracking of a payment, the Department encourages tax due be paid online at <https://dor.mo.gov/personal/payonline.php>. Payments can also be made over the phone by calling 888-929-0513. If paying by paper check, payment should be mailed to the address indicated on the return or payment voucher

## Montana

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

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

### E-FILE MANDATE

### OPT-OUT / WAIVER

**ACCEPTS STATE ONLY E-FILE** Yes

#### LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

### RETURN TYPES ACCEPTED

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

#### 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

<b>Direct Debit</b>	Yes
<b>Check</b>	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	04/18
EXTENDED DUE DATE	10/17
ACCEPTS FEDERAL EXTENSION	Federal extension
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	The Montana Department of Revenue wants to receive the DL/ID Card Information with the tax return.
AVERAGE REFUND TIME	
E-filed Return	It can take up to 90 days to issue your refund
Paper Return	18-20 days
TAX YEARS SUPPORTED	Within 3 calendar years
1040NR DUAL STATUS	No Attachment Required
1040NR NON-DUAL STATUS	E-file
REFUND EXPECTATIONS	

[https://montana.servicenowservices.com/citizen/kb?id=kb\\_article\\_view&sysparm\\_article=KB0013197](https://montana.servicenowservices.com/citizen/kb?id=kb_article_view&sysparm_article=KB0013197)

It can take up to 90 days to issue a refund and the Department may need to ask you to verify information prior to sending the refund. Find more information about our refund process and check your refund status on Montana's website.

Note : First time filers in Montana will receive a paper check.

## TAXES DUE EXPECTATIONS

<https://tap.dor.mt.gov>

N/A

## Nebraska

<b>ADDRESS</b>	Nebraska Department of Revenue Michael Behnke Electronic Filing Coordinator 301 Centennial Mall South PO BOX 94818 LINCOLN NE 68509-4818
<b>WEBSITE</b>	<a href="http://revenue.nebraska.gov">http://revenue.nebraska.gov</a>
<b>EMAIL</b>	<a href="mailto:michael.behnke@nebraska.gov">mailto:michael.behnke@nebraska.gov</a>
<b>PHONE</b>	(402)471-5729
<b>FAX</b>	(402) 471-5608
<b>TAX REFUND INQUIRIES</b>	<a href="http://www.revenue.nebraska.gov/refund/refunds.html">http://www.revenue.nebraska.gov/refund/refunds.html</a> (402) 471-5729 or (800) 742-7474
<b>E-FILE MANDATE</b>	Must e-file if preparing 25+ returns
<b>OPT-OUT / WAIVER</b>	ERO retains E-file Opt-Out Record
<b>ACCEPTS STATE ONLY E-FILE</b>	Yes

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

## LEGEND

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

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

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

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

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

<b>DIRECT DEPOSIT OF REFUNDS</b>	Yes
<b>PAYMENT FOR BALANCE DUE</b>	
Direct Debit	Yes
Check	Yes

ePayment	Yes
SIGNATURE REQUIREMENTS	Act of e-file is considered to be signature
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	10 calendar days
REGULAR DUE DATE	04/18
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	Federal extension
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	<a href="http://www.revenue.nebraska.gov/electron/ind_e-file.html">http://www.revenue.nebraska.gov/electron/ind_e-file.html</a>
AVERAGE REFUND TIME	
E-filed Return	7-10 days
Paper Return	6-8 weeks
TAX YEARS SUPPORTED	Within 3 calendar years
1040NR DUAL STATUS	Paper Filing of State Return Required
1040NR NON-DUAL STATUS	Paper
REFUND EXPECTATIONS	
	<a href="https://revenue.nebraska.gov/individuals/refund-information">https://revenue.nebraska.gov/individuals/refund-information</a>

To check the status of a refund please use the Refund Information web page for the most up-to-date information.

## TAXES DUE EXPECTATIONS

N/A

## New Hampshire

<b>ADDRESS</b>	Department of Revenue Administration E-file Coordinator Governor Hugh Gallen State Office Park P.O. Box 457 109 Pleasant St. Concord, NH 03301-0457
<b>WEBSITE</b>	<a href="http://www.revenue.nh.gov">http://www.revenue.nh.gov</a>
<b>EMAIL</b>	<a href="mailto:DRAeFile_Coordinator@dra.nh.gov">mailto:DRAeFile_Coordinator@dra.nh.gov</a>
<b>PHONE</b>	(603) 230-5000
<b>FAX</b>	(603) 230-5945
<b>TAX REFUND INQUIRIES</b>	(603) 230-5920
<b>E-FILE MANDATE</b>	
<b>OPT-OUT / WAIVER</b>	
<b>ACCEPTS STATE ONLY E-FILE</b>	Yes

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	Yes
Estimate	Yes
Amended	Yes
Other	Form BT-Summary cannot be e-filed

## LEGEND

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

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

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

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

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

**DIRECT DEPOSIT OF REFUNDS** No

## PAYMENT FOR BALANCE DUE

Direct Debit	Yes
Check	Yes



ePayment	Yes
<b>SIGNATURE REQUIREMENTS</b>	Acceptance of perjury statement is considered to be signature
<b>PIN ALLOWED AS SIGNATURE</b>	N/A
<b>PERFECTION PERIOD</b>	5 calendar days
<b>REGULAR DUE DATE</b>	04/18
<b>EXTENDED DUE DATE</b>	10/15
<b>ACCEPTS FEDERAL EXTENSION</b>	
<b>DRIVER'S LICENSE</b>	Optional
<b>WEBSITE FOR DRIVER'S LICENSE</b>	Not Available
<b>AVERAGE REFUND TIME</b>	
E-filed Return	12 weeks
Paper Return	12 weeks
<b>TAX YEARS SUPPORTED</b>	Within 3 calendar years
<b>1040NR DUAL STATUS</b>	N/A
<b>1040NR NON-DUAL STATUS</b>	E-file
<b>REFUND EXPECTATIONS</b>	
N/A	

You can check the status of your refund online at <https://www.ncdor.gov/file-pay/refund-process>. In order to view status information, you will be prompted to enter the first social security number listed on your tax

return along with the exact amount of your refund. You can also call our toll-free refund inquiry line at 1-877-252-

4052, 24 hours a day, 7 days a week. Refund checks are written weekly. If you contact our refund inquiry line and you are advised that your check has not been written, please wait 7 days before calling the refund inquiry line again.

TAXES DUE EXPECTATIONS

N/A

N/A

## New Jersey

<b>ADDRESS</b>	NJ Division of Revenue E-file P.O. Box 628 Trenton, NJ 08646-0628
<b>WEBSITE</b>	<a href="https://www.state.nj.us/treasury/taxation/">https://www.state.nj.us/treasury/taxation/</a>
<b>EMAIL</b>	<a href="mailto:nicholas.manocchioIV@treas.nj.gov">mailto:nicholas.manocchioIV@treas.nj.gov</a>
<b>PHONE</b>	(609) 292-9292 or (609) 777-4216
<b>FAX</b>	(609) 777-2811
<b>TAX REFUND INQUIRIES</b>	<a href="https://www20.state.nj.us/TYTR_TGI_INQ/jsp/prompt.jsp">https://www20.state.nj.us/TYTR_TGI_INQ/jsp/prompt.jsp</a> (800) 323-4400 or (609) 826-4400
<b>E-FILE MANDATE</b>	Must e-file if preparing 11+ resident returns. Penalty of \$50/return that is not e-filed.
<b>OPT-OUT / WAIVER</b>	ERO retains Form NJ-1040-O
<b>ACCEPTS STATE ONLY E-FILE</b>	Yes

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

## LEGEND

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

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

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

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

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

<b>DIRECT DEPOSIT OF REFUNDS</b>	Yes
<b>PAYMENT FOR BALANCE DUE</b>	
Direct Debit	Yes
Check	Yes

ePayment	Yes
<b>SIGNATURE REQUIREMENTS</b>	Act of e-filing is considered to be signature. Federal Form 8879Form NJ-8879Paper filing return, form not required (default)
<b>PIN ALLOWED AS SIGNATURE</b>	Yes
<b>PERFECTION PERIOD</b>	5 calendar days
<b>REGULAR DUE DATE</b>	04/18
<b>EXTENDED DUE DATE</b>	10/15
<b>ACCEPTS FEDERAL EXTENSION</b>	Federal extension/state extension
<b>DRIVER'S LICENSE</b>	Optional
<b>WEBSITE FOR DRIVER'S LICENSE</b>	<a href="http://www.state.nj.us/treasury/taxation/new2016.shtml">http://www.state.nj.us/treasury/taxation/new2016.shtml</a>
<b>AVERAGE REFUND TIME</b>	
E-filed Return	10 days
Paper Return	8 weeks
<b>TAX YEARS SUPPORTED</b>	Within 3 calendar years
<b>1040NR DUAL STATUS</b>	PDF Attachment Allowed
<b>1040NR NON-DUAL STATUS</b>	E-file
<b>REFUND EXPECTATIONS</b>	
	<a href="https://www20.state.nj.us/TYTR_TGI_INQ/jsp/prompt.jsp">https://www20.state.nj.us/TYTR_TGI_INQ/jsp/prompt.jsp</a>
	N/A
<b>TAXES DUE EXPECTATIONS</b>	
	<a href="https://www.state.nj.us/treasury/taxation/payments-notices.shtml">https://www.state.nj.us/treasury/taxation/payments-notices.shtml</a>
	N/A

## New Mexico

<b>ADDRESS</b>	New Mexico Taxation and Revenue 1100 S. St. Francis Drive Santa Fe, NM 87504-0630
<b>WEBSITE</b>	<a href="http://www.tax.newmexico.gov/default.aspx">http://www.tax.newmexico.gov/default.aspx</a>
<b>EMAIL</b>	TRD-MEInfo@state.nm.us or Robert.Watts@state.nm.us
<b>PHONE</b>	(505) 827-0827 or (505) 476-3778 or (505) 827-0720 or (505) 827-0700
<b>FAX</b>	(505) 827-2505
<b>TAX REFUND INQUIRIES</b>	<a href="http://www.tax.newmexico.gov/Individuals/individuals-where-is-my-refund.aspx">www.tax.newmexico.gov/Individuals/individuals-where-is-my-refund.aspx</a> (866) 285-2996. Email - TaxReturnHelp@State.NM.US
<b>E-FILE MANDATE</b>	Must e-file if preparing 25+ returns
<b>OPT-OUT / WAIVER</b>	ERO retains Form RPD-41338
<b>ACCEPTS STATE ONLY E-FILE</b>	Yes

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

## 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

<b>DIRECT DEPOSIT OF REFUNDS</b>	Yes
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**PAYMENT FOR BALANCE DUE**

Direct Debit	Yes (only from a checking account)
Check	Yes
ePayment	Yes

**SIGNATURE REQUIREMENTS**

ERO retains PIT-8453 for 3 years. Mail PIT-8453 to Taxation and Revenue Department only if refund is \$9,500 or more, or supporting documents are needed

**PIN ALLOWED AS SIGNATURE**

No

**PERFECTION PERIOD**

No perfection period

**REGULAR DUE DATE**

04/18

**EXTENDED DUE DATE**

10/15

**ACCEPTS FEDERAL EXTENSION**

Federal extension

**DRIVER'S LICENSE**

Optional

**WEBSITE FOR DRIVER'S LICENSE**

As part of the New Mexico Taxation and Revenue Department's security measures to protect taxpayers against identity theft related to refund fraud, tax returns require the taxpayer's driver license or state identification number, the state that issued it, and the issue date, or the word None. If this required information is omitted, the Department considers the returns incomplete.

**AVERAGE REFUND TIME**

E-filed Return 6 - 8 weeks

Paper Return 8-12 weeks

**TAX YEARS SUPPORTED**

Within 3 calendar years

**1040NR DUAL STATUS**

PDF Attachment Required

**1040NR NON-DUAL STATUS**

E-file

**REFUND EXPECTATIONS**

<https://tap.state.nm.us/>

You can see the status of your refund at the Department's website (TAP) at <https://tap.state.nm.us>. Under the PERSONAL INCOME section, click the link titled Where's My Refund? Select your social security number or Individual Taxpayer

Identification Number (ITIN) from the ID Type dropdown menu then enter the number in the field provided. Lastly, enter the exact refund amount in the field provided then click the search button. You are not required to register to use this service. Before calling about your refund, please allow time for the Department to process your refund claim. Generally, electronically filed returns claiming a refund are processed in 6 to 8 weeks. A paper return claiming a refund takes 8 to 12 weeks to process. If sufficient time has passed for your return to be processed, access TAP for additional information or contact us at (866) 285-2996.

State Driver's License/ID Card Expectations For e-file returns, the Department:

- Requires the DL/ID Card information or the DoNotHaveDrvrLcnsOrStlssdId element or theDidNotProvideDLOrStlssuedIdRebrands element be included in authentication header. For printed/paper forms, the Department:
- Requires the DL/ID Card information or the word None or Declined on the tax return.

### TAXES DUE EXPECTATIONS

<https://tap.state.nm.us/>

You can get tax due information by registering for a TAP account at <https://tap.state.nm.us>. Select the link titled Create a Logon then choose the type of taxpayer you are and follow the prompts to enter the required information to create your TAP account.

You can make payments for taxes due through your TAP account or by mailing the appropriate tax program payment voucher to:

New Mexico Taxation and Revenue Dept.

P.O. Box 8390

Santa Fe, NM 87504-8390

For electronic individual and fiduciary returns, if you file a calendar year return and file and pay your tax online, your filing deadline is April 30 of each tax return filing season. All other taxpayers must file by April 15 of each tax return filing season. To avoid penalty or interest, you must electronically file your return and electronically pay your tax. You can file the return and pay at different times and still qualify for the extended due date.

For paper individual and fiduciary returns, if you file a calendar year return, the deadline is no later than April 15 of each tax return filing season. For fiscal year taxpayers, the due date is the 15th day of the fourth month following the close of your fiscal year. If the U.S. Postal Service postmark on the envelope bears a date on or before the due date, a mailed New Mexico income tax return and tax payment are timely. If the due date falls on a Saturday, Sunday, or a state or national legal holiday, the tax return is timely when the postmark bears the date of the next business day. Corporate income and franchise tax is due on or before the due date of the corporation's federal corporate income tax return for the taxable year. The due date is extended for taxpayers who e-file and e-pay using electronic media approved by the Department. The extended due date is the last day of the month the corporation's federal corporate income tax return is originally due for the taxable year. Sub-chapter S corporate income and franchise tax, and Pass-Through Partnership is due on or before the due date of the corporation's federal income tax return for the taxable year. If you e-file and e-pay, the filing deadline is March 31, of the tax return filing season, or on or before the last day of the third month following the end of the tax year. The extended due date also applies to Form RPD-41367. NO



## New York

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

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

**DIRECT DEPOSIT OF REFUNDS**

Yes

**PAYMENT FOR BALANCE DUE**

Direct Debit

Yes

Check

Yes

ePayment

Yes

**SIGNATURE REQUIREMENTS**

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

Authorization for Electronic Funds Withdrawal for Tax Year [Tax Year] Form IT-370, to establish that he/she has authorized the ERO to include the information necessary for the Tax Department to initiate the withdrawal. The ERO is not required to sign the TR-579-IT form or TR-579.1-IT form for these extensions; however, the ERO must retain the TR-579.1-IT for 3 years (do not mail it to the NYS Tax Department). The ERO/Preparer must also sign the extension electronically by checking the E-file Signature Authorization box that indicates that they have read and agreed to our declaration certification.

PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	7 calendar days
REGULAR DUE DATE	04/18
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	
DRIVER'S LICENSE	Required
WEBSITE FOR DRIVER'S LICENSE	<a href="https://www.tax.ny.gov/tp/driverlicense.htm">https://www.tax.ny.gov/tp/driverlicense.htm</a>
AVERAGE REFUND TIME	
E-filed Return	14 days
Paper Return	4-5 weeks
TAX YEARS SUPPORTED	Within 3 calendar years
1040NR DUAL STATUS	PDF Attachment Allowed
1040NR NON-DUAL STATUS	E-file
REFUND EXPECTATIONS	
N/A	
N/A	
TAXES DUE EXPECTATIONS	
N/A	

N/A

## New York Other - IT 204-LL

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

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

Resident

Part-Year Resident

Nonresident

Extension

Not Offered by Jurisdiction

Estimate

Not Offered by Jurisdiction

Amended

Not Offered by Jurisdiction

Other

## LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS	N/A
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	No
SIGNATURE REQUIREMENTS	IT-204-LL: Form TR-579-PTI certify that I have a valid New York State E-File Signature Authorization for Tax Year [Year] Form TR-579-PT), authorizing me to sign and file this return on behalf of the partnership, LLP or LLC (hereafter, collectively, partnership). I further certify that all information provided on the return is true, correct and complete to the best of my knowledge and belief, and that I have provided a copy of this return to the partnership. If financial institution account information has been provided on the return, I certify that the partnership has agreed to payment of the amount indicated as due by electronic funds withdrawal, that the partnership has authorized the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the indicated account, and that the designated financial institution is authorized to debit the entry to the partnership's account. By checking the box shown below, I understand and agree that I am electronically signing and filing this return.
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	7 calendar days
REGULAR DUE DATE	03/15
EXTENDED DUE DATE	N/A
ACCEPTS FEDERAL EXTENSION	Not Applicable
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	N/A

**AVERAGE REFUND TIME**

E-filed Return

N/A

Paper Return

N/A

**TAX YEARS SUPPORTED**

Within 3 calendar years

**1040NR DUAL STATUS**

N/A

**1040NR NON-DUAL STATUS**

N/A

**REFUND EXPECTATIONS**

N/A

**TAXES DUE EXPECTATIONS**

N/A

## New York Other - UBT

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

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

Resident

Part-Year Resident

Nonresident

Extension Yes

Estimate Yes

Amended Yes

Other

## LEGEND

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

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

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

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

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

<b>DIRECT DEPOSIT OF REFUNDS</b>	Yes
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## PAYMENT FOR BALANCE DUE

Direct Debit	Yes
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Check	Yes
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ePayment	Yes
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<b>SIGNATURE REQUIREMENTS</b>	Taxpayers must complete the appropriate Signature Authorization Form and retain it with their files. Each tax type has its own specific form: NYC-579-BCT, NYC-579-GCT, NYC-579-COR, NYC-579-UBT, NYC-579-UBTI, NYC-579-EIN and NYC-579-EMP. Do not include this form with the electronic submission.
<b>PIN ALLOWED AS SIGNATURE</b>	Yes
<b>PERFECTION PERIOD</b>	New York City does not have an official perfection period. However, State takes into account the taxpayer's attempt to file timely, using the Original Submission Date. Generally, if the taxpayer resubmits a rejected submission within 5 business days, State
<b>REGULAR DUE DATE</b>	04/18
<b>EXTENDED DUE DATE</b>	10/17
<b>ACCEPTS FEDERAL EXTENSION</b>	NYC-EXT (An automatic extension of six months for the NYC-202 will be allowed if, within the time prescribed for filing, the taxpayer files with the Department of Finance Form NYC-EXT and pays the amount properly determined as its tax)
<b>DRIVER'S LICENSE</b>	Optional
<b>WEBSITE FOR DRIVER'S LICENSE</b>	Not Available
<b>AVERAGE REFUND TIME</b>	
E-filed Return	2-3 Weeks
Paper Return	2-3 Weeks
<b>TAX YEARS SUPPORTED</b>	Within 3 calendar years
<b>1040NR DUAL STATUS</b>	PDF Attachment Required
<b>1040NR NON-DUAL STATUS</b>	E-file
<b>REFUND EXPECTATIONS</b>	
<b>TAXES DUE EXPECTATIONS</b>	

## North Carolina

<b>ADDRESS</b>	North Carolina Department of Revenue E-File and Development Unit P.O. Box 25000 Raleigh, NC 27640
<b>WEBSITE</b>	www.ncdor.gov
<b>EMAIL</b>	mailto:NCTaxEfile@ncdor.gov
<b>PHONE</b>	(919) 814-1500
<b>FAX</b>	(919) 715-6158
<b>TAX REFUND INQUIRIES</b>	https://eservices.dor.nc.gov/wheresmyrefund/Selecti onServlet (877) 252-4052

### E-FILE MANDATE

#### OPT-OUT / WAIVER

**ACCEPTS STATE ONLY E-FILE** Yes

#### LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

### RETURN TYPES ACCEPTED

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

#### Other

#### LEGEND

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

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

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

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

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

**DIRECT DEPOSIT OF REFUNDS** Yes

### PAYMENT FOR BALANCE DUE

Direct Debit	Yes
Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS	Act of e-file is considered to be signature
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	7 calendar days
REGULAR DUE DATE	04/18
EXTENDED DUE DATE	10/17
ACCEPTS FEDERAL EXTENSION	State extension
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	<a href="https://www.dornc.com/notifications/">https://www.dornc.com/notifications/</a>
AVERAGE REFUND TIME	
E-filed Return	2-3 weeks
Paper Return	6-8 weeks
TAX YEARS SUPPORTED	Within 3 calendar years
1040NR DUAL STATUS	PDF Attachment Allowed
1040NR NON-DUAL STATUS	E-file

### REFUND EXPECTATIONS

<https://www.ncdor.gov/file-pay/refund-process>

You can check the status of your refund online at <https://www.ncdor.gov/file-pay/refund-process>. In

order to view status information, you will be prompted to enter the first social security number listed on your tax

return along with the exact amount of your refund. You can also call our toll-free refund inquiry line at 1-877-252-

4052, 24 hours a day, 7 days a week. Refund checks are written weekly. If you contact our refund inquiry line and you are advised that your check has not been written, please wait 7 days before calling the refund inquiry line again.

### TAXES DUE EXPECTATIONS

<https://www.ncdor.gov/file-pay>

If you owe additional tax, you can pay via your software provider or by bank draft or debit/credit card on the

Department's website using Visa or MasterCard to pay online, go to the Department's website at

<https://www.ncdor.gov/file-pay>.

## North Dakota

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

### E-FILE MANDATE

### OPT-OUT / WAIVER

**ACCEPTS STATE ONLY E-FILE** Yes

#### LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

### RETURN TYPES ACCEPTED

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

#### LEGEND

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

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

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

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

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

**DIRECT DEPOSIT OF REFUNDS** Yes

### PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check	Yes
ePayment	Yes
<b>SIGNATURE REQUIREMENTS</b>	The IRS obtains the taxpayer's signature by requiring the taxpayer to select a PIN (federal Form 8879). North Dakota recognizes the federal PIN as the signature for the North Dakota return. If the return must be submitted as an unlinked (state only) return, a self-selected PIN may be used.
<b>PIN ALLOWED AS SIGNATURE PERFECTION PERIOD</b>	Yes
<b>REGULAR DUE DATE</b>	5 calendar days
<b>EXTENDED DUE DATE</b>	04/18
<b>ACCEPTS FEDERAL EXTENSION</b>	10/15
<b>DRIVER'S LICENSE</b>	if you obtained a federal extension, North Dakota accepts the extension.
<b>WEBSITE FOR DRIVER'S LICENSE</b>	Optional
<b>AVERAGE REFUND TIME</b>	<a href="http://www.nd.gov/tax/idtheftandfraud">http://www.nd.gov/tax/idtheftandfraud</a>
<b>E-filed Return</b>	No time frame. state provides refund tracker on the website <a href="http://www.nd.gov/tax/user/individuals/overview/where-s-my-refund">http://www.nd.gov/tax/user/individuals/overview/where-s-my-refund</a> . We do not provide time frames as to how long it will take to process returns..
<b>Paper Return</b>	4 to 6 weeks
<b>TAX YEARS SUPPORTED</b>	Within 3 calendar years
<b>1040NR DUAL STATUS</b>	No Attachment Required
<b>1040NR NON-DUAL STATUS</b>	Paper
<b>REFUND EXPECTATIONS</b>	<a href="http://www.nd.gov/tax/refund">www.nd.gov/tax/refund</a>

Sign up for text or email alerts that provide you updates on the status of your refund! Refund statuses are updated daily. Choose direct deposit for the quickest turn-around time.

## TAXES DUE EXPECTATIONS

[www.nd.gov/tax/payment](http://www.nd.gov/tax/payment)

It is preferred that payment is submitted along with your electronic return. Doing so allows you to submit your return but schedule the payment to be withdrawn on a date of your choosing, up to the filing deadline. We also have other electronic options available on our website (credit card, electronic check, etc). If you prefer to submit a paper check, please wait until you receive notification that your return was accepted by our office so you can pay the proper amount. Form ND-1V should accompany your return payment. A preprinted version of Form ND-1V is available from within your software.

## Ohio

<b>ADDRESS</b>	Ohio Department of Taxation Jennifer Holley, Coordinator P.O. Box 182847 Columbus, OH 43218-2847
<b>WEBSITE</b>	<a href="http://www.tax.ohio.gov">http://www.tax.ohio.gov</a>
<b>EMAIL</b>	<a href="mailto:Individual.Mef@tax.state.oh.us">mailto:Individual.Mef@tax.state.oh.us</a>
<b>PHONE</b>	(614) 466-0197 or 1-(800) 282-1780
<b>FAX</b>	(206) 984-3875
<b>TAX REFUND INQUIRIES</b>	(800) 282-1784
<b>E-FILE MANDATE</b>	Must e-file if preparing 11+ returns.
<b>OPT-OUT / WAIVER</b>	Form IT Waiver is mailed with paper return
<b>ACCEPTS STATE ONLY E-FILE</b>	Yes

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

## LEGEND

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

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

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

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

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

<b>DIRECT DEPOSIT OF REFUNDS</b>	Yes
<b>PAYMENT FOR BALANCE DUE</b>	
Direct Debit	Yes
Check	Yes



ePayment	Yes
<b>SIGNATURE REQUIREMENTS</b>	Act of e-file is considered to be signature. Federal Form 8879
<b>PIN ALLOWED AS SIGNATURE</b>	No
<b>PERFECTION PERIOD</b>	7 calendar days
<b>REGULAR DUE DATE</b>	04/18
<b>EXTENDED DUE DATE</b>	10/15
<b>ACCEPTS FEDERAL EXTENSION</b>	Federal extension
<b>DRIVER'S LICENSE</b>	Optional
<b>WEBSITE FOR DRIVER'S LICENSE</b>	<a href="http://www.tax.ohio.gov/faq.aspx">http://www.tax.ohio.gov/faq.aspx</a>
<b>AVERAGE REFUND TIME</b>	
E-filed Return	10-14 days
Paper Return	4-6 weeks
<b>TAX YEARS SUPPORTED</b>	Within 3 calendar years
<b>1040NR DUAL STATUS</b>	PDF Attachment Allowed
<b>1040NR NON-DUAL STATUS</b>	E-file
<b>REFUND EXPECTATIONS</b>	
	<a href="https://tax.ohio.gov/wps/portal/gov/tax/individual/refund-status">https://tax.ohio.gov/wps/portal/gov/tax/individual/refund-status</a>

Taxpayers who request a direct deposit for an original return may expect a refund within 15 business days. Paper returns will take approximately 8 to 10 weeks to process. If the refund is not received in this time period, please use the “Check My Refund Status” option at [tax.ohio.gov/refund](https://tax.ohio.gov/refund).

### TAXES DUE EXPECTATIONS

<https://tax.ohio.gov/wps/portal/gov/tax/individual/file-now>

<https://www.officialpayments.com/index.jsp>

<https://tax.ohio.gov/wps/portal/gov/tax/individual/get-a-form>

By law, all tax is due for tax year 2021 returns by the deadline of April 15, 2022 except for certain members of the military.

If you did not include/remit a payment when submitting a return with tax owed, Ohio

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offers the three methods below for paying your Ohio individual income and school district income tax in order of preferred method:

1. Electronic Check or Bank Account:

- Pay by electronic check by using the Department’s Guest Payment Service (no registration required) or by using the Department’s Online Services (registration required) which you can access at [tax.ohio.gov/pay](https://tax.ohio.gov/pay).
- There is no fee for using this payment method.
- The Department’s Online Services also allows you to view all outstanding balances and transcripts of past tax returns (filed within the last 10 years).

2. Debit or Credit Card:

- Pay with a debit or credit card by using the Department’s Guest Payment Service (no registration required) or by using the Department’s Online Services (registration required) which you can access at [tax.ohio.gov/pay](https://tax.ohio.gov/pay);
  - By calling 1-800-272-9829. For persons who use text telephones (TTYs) or adaptive telephone equipment only, contact the Ohio Relay Service at 1-800-750-0750 and give the communication assistant the phone number you wish to contact OR;
  - Use the ACI Payments Inc. website at [www.acipayonline.com](https://www.acipayonline.com)
    - Select “State Payments” and enter the Ohio jurisdiction code of 6446.
- Please Note: For this payment method (Debit or Credit Card), ACI Payment Inc. provides the payment services and will bill your account a convenience fee equal to 2.5% (or \$1, whichever is greater) of the tax payment.

3. Paper Check or Money Order:

- Pay by personal check or money order
  - Make individual income tax payments payable to “Ohio Treasurer of State” and School district income tax payments payable to “School District Income Tax.”

- You must include the appropriate voucher when making a payment by check or money order. It is recommended you use the pre-filled voucher provided by your tax preparation software.

Blank, year specific payment vouchers can also be found at [tax.ohio.gov/forms](https://tax.ohio.gov/forms).

## Ohio City - RITA

<b>ADDRESS</b>	Regional Income Tax Agency Rd Brecksville, OH - 44141	10107 Brecksville
<b>WEBSITE</b>	http://www.ritaohio.com	
<b>EMAIL</b>	UD_MeF_Individual@ritaohio.com; jchalmers@ritaohio.com; sdunford@ritaohio.com,	
<b>PHONE</b>	(800) 860-7482	
<b>FAX</b>	440.526.0900	
<b>TAX REFUND INQUIRIES</b>	(800) 860-7482	
<b>E-FILE MANDATE</b>		
<b>OPT-OUT / WAIVER</b>		
<b>ACCEPTS STATE ONLY E-FILE</b>	Yes	

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

## LEGEND

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

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

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

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

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

<b>DIRECT DEPOSIT OF REFUNDS</b>	Yes
<b>PAYMENT FOR BALANCE DUE</b>	
Direct Debit	Yes
Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS	Act of e-filing is considered to be signature
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 calender days
REGULAR DUE DATE	04/18
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	Federal Extension
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	Not Available
AVERAGE REFUND TIME	
E-filed Return	90 days
Paper Return	90 days
TAX YEARS SUPPORTED	Within 3 calendar years
1040NR DUAL STATUS	N/A
1040NR NON-DUAL STATUS	N/A
REFUND EXPECTATIONS	
N/A	
TAXES DUE EXPECTATIONS	
N/A	

## Ohio Other - Municipal

<b>ADDRESS</b>	7731 Marsh Blue Court Westerville, OH 43082 614.794.0961 tel 614.899.7879 fax
<b>WEBSITE</b>	<a href="https://www.municonnect.com/taxmldocumentation/Ohio/">https://www.municonnect.com/taxmldocumentation/Ohio/</a>
<b>EMAIL</b>	mailto:tgiesler@insourcesolutionsgroup.com
<b>PHONE</b>	(614) 899-7842
<b>FAX</b>	(614) 899-7879
<b>TAX REFUND INQUIRIES</b>	N/A
<b>E-FILE MANDATE</b>	No
<b>OPT-OUT / WAIVER</b>	
<b>ACCEPTS STATE ONLY E-FILE</b>	Yes

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

## 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

<b>DIRECT DEPOSIT OF REFUNDS</b>	No
<b>PAYMENT FOR BALANCE DUE</b>	
Direct Debit	No
Check	Yes

ePayment	Yes
SIGNATURE REQUIREMENTS	None
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 calender days
REGULAR DUE DATE	04/18
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	Federal Extension
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	Not Available
AVERAGE REFUND TIME	
E-filed Return	N/A
Paper Return	N/A
TAX YEARS SUPPORTED	Within 3 Calendar years
1040NR DUAL STATUS	N/A
1040NR NON-DUAL STATUS	N/A
REFUND EXPECTATIONS	
TAXES DUE EXPECTATIONS	

## Ohio Other - School Districts

<b>ADDRESS</b>	Ohio Department of Taxation Jennifer Holley, Coordinator P.O. Box 182847 Columbus, OH 43218-2847
<b>WEBSITE</b>	<a href="http://www.tax.ohio.gov/school_district_income.aspx">http://www.tax.ohio.gov/school_district_income.aspx</a>
<b>EMAIL</b>	<a href="mailto:Individual.Mef@tax.state.oh.us">mailto:Individual.Mef@tax.state.oh.us</a>
<b>PHONE</b>	(614) 466-0197 or 1-(800) 282-1780
<b>FAX</b>	(206) 984-3875
<b>TAX REFUND INQUIRIES</b>	(800) 282-1784
<b>E-FILE MANDATE</b>	Must e-file if preparing 11+ returns.
<b>OPT-OUT / WAIVER</b>	Form IT Waiver is mailed with paper return
<b>ACCEPTS STATE ONLY E-FILE</b>	Yes

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

## 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

<b>DIRECT DEPOSIT OF REFUNDS</b>	Yes
<b>PAYMENT FOR BALANCE DUE</b>	
Direct Debit	Yes
Check	Yes



ePayment	Yes
SIGNATURE REQUIREMENTS	Act of e-file is considered to be signature. Federal Form 8879
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	7 calendar days
REGULAR DUE DATE	04/18
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	Federal extension
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	<a href="http://www.tax.ohio.gov/faq.aspx">http://www.tax.ohio.gov/faq.aspx</a>
AVERAGE REFUND TIME	
E-filed Return	10-14 days
Paper Return	4-6 weeks
TAX YEARS SUPPORTED	Within 3 calendar years
1040NR DUAL STATUS	PDF Attachment Allowed
1040NR NON-DUAL STATUS	E-file
REFUND EXPECTATIONS	
TAXES DUE EXPECTATIONS	

## Oklahoma

## ADDRESS

Oklahoma Tax Commission Crystal Cameron-  
Coordinator Electronic Filing P.O. Box 269060  
Oklahoma City, OK 73126-9060

## WEBSITE

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

## EMAIL

<mailto:efiledevelopers@tax.ok.gov>

## PHONE

(405) 522-5723

## FAX

(405) 522-1711

## TAX REFUND INQUIRIES

[www.tax.ok.gov](http://www.tax.ok.gov)(405) 521-3160

## E-FILE MANDATE

All “specified tax return preparers” must file individual income tax returns electronically. The term specified tax return preparer has the same meaning as provided in Section 6011 of the Internal Revenue Code.68 O.S. § 2385

## OPT-OUT / WAIVER

## ACCEPTS STATE ONLY E-FILE

No

## LEGEND

“Yes” - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

“No” - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

“N/A” - No federal XML is needed

## RETURN TYPES ACCEPTED

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

## Other

## LEGEND

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

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

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

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

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

## DIRECT DEPOSIT OF REFUNDS

Yes

**PAYMENT FOR BALANCE DUE**

Direct Debit Yes

Check Yes

ePayment Yes

**SIGNATURE REQUIREMENTS**

ERO retains 511-EF for 3 years

**PIN ALLOWED AS SIGNATURE**

Yes - Fed/State, No - State only

**PERFECTION PERIOD**

State does not have a perfection period for rejected returns

**REGULAR DUE DATE**

04/18

**EXTENDED DUE DATE**

10/17

**ACCEPTS FEDERAL EXTENSION**

Federal extension

**DRIVER'S LICENSE**

Optional

**WEBSITE FOR DRIVER'S LICENSE**<https://www.ok.gov/tax/IDtheft.html>**AVERAGE REFUND TIME**

E-filed Return 14-21 days

Paper Return 4-6 weeks

**TAX YEARS SUPPORTED**

Within 3 calendar years.

**1040NR DUAL STATUS**

N/A

**1040NR NON-DUAL STATUS**

E-file

**REFUND EXPECTATIONS**

Visit the OTC website at [tax.ok.gov](http://tax.ok.gov) and click on the “Check on a Refund” link

If the return was e-filed, taxpayers can generally begin checking on their refund about four business days after the return was accepted by the OTC. If the return was paper filed, taxpayers should wait about three weeks to begin checking on their refund.

Once processed, allow five business days for the deposit to be made to a bank account. For debit card refunds, allow five to seven business days for delivery. Visit the OTC website at [tax.ok.gov](http://tax.ok.gov) and click on the “Check on a Refund” link, which will lead to our Taxpayer Access Point (OkTAP).

**TAXES DUE EXPECTATIONS**

Visit the “Online Services” section at [tax.ok.gov](http://tax.ok.gov) and click on Payment options and

### then Individual Income Tax

When you electronically file and pay your return, your due date is extended until April 20. If you do not electronically pay, your payment is due April 15. Electronic payments may be made as part of your e-filed return or you may pay through the OTC website. Visit the “Online Services” section at [tax.ok.gov](http://tax.ok.gov) to pay by e-check or credit card. If you are e-filing your return but making a non-electronic payment mail your payment to OTC using the payment voucher Form 511-V.

## Oregon

<b>ADDRESS</b>	Oregon Department of Revenue Hilda Garza, Coordinator Policy & Systems Unit 955 Center St., N.E., P.O. Box 14720 Salem, OR 97309-0463
<b>WEBSITE</b>	<a href="http://www.oregon.gov/DOR">http://www.oregon.gov/DOR</a>
<b>EMAIL</b>	<a href="mailto:electronic.filing@oregon.gov">electronic.filing@oregon.gov</a>
<b>PHONE</b>	(503) 945-8415
<b>FAX</b>	(503) 945-8649
<b>TAX REFUND INQUIRIES</b>	<a href="http://www.oregonrefund.com">www.oregonrefund.com</a> or (503) 378-4988 or (800) 356-4222 ortoll-free: 1-800-356-4222.
<b>E-FILE MANDATE</b>	Must e-file if preparing 10+ returns.
<b>OPT-OUT / WAIVER</b>	ERO retains Declaration to File Tax Return on Paper
<b>ACCEPTS STATE ONLY E-FILE</b>	Yes

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

## LEGEND

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

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

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

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

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

<b>DIRECT DEPOSIT OF REFUNDS</b>	Yes
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## PAYMENT FOR BALANCE DUE

Direct Debit	Yes
Check	Yes

ePayment	Yes
<b>SIGNATURE REQUIREMENTS</b>	ERO retains Form EF for 3 years. If using a Federal PIN (Federal Form 8879), Form EF is not required.
<b>PIN ALLOWED AS SIGNATURE</b>	Yes
<b>PERFECTION PERIOD</b>	30 calendar days
<b>REGULAR DUE DATE</b>	04/18
<b>EXTENDED DUE DATE</b>	10/15
<b>ACCEPTS FEDERAL EXTENSION</b>	Federal extension
<b>DRIVER'S LICENSE</b>	Optional
<b>WEBSITE FOR DRIVER'S LICENSE</b>	<a href="http://www.oregon.gov/dor">www.oregon.gov/dor</a> .
<b>AVERAGE REFUND TIME</b>	
E-filed Return	7-12 days
Paper Return	3-4 weeks
<b>TAX YEARS SUPPORTED</b>	Within 3 calendar years.
<b>1040NR DUAL STATUS</b>	Paper Filing of State Return Required
<b>1040NR NON-DUAL STATUS</b>	E-file
<b>REFUND EXPECTATIONS</b>	
<a href="http://www.oregon.gov/dor">www.oregon.gov/dor</a>	

We will start issuing refunds on February 15, 2022. (This is for individual income tax forms only)

### TAXES DUE EXPECTATIONS

[www.oregon.gov/dor](http://www.oregon.gov/dor)

First payment option: Oregon Department of Revenue encourages direct debit payment via MeF. PIT taxpayers can set up their estimated payments via MeF. Second payment option: Taxpayers are able to make electronic payments for their current year balance due and estimated income taxes directly from their checking or savings or by credit card through Revenue Online at [www.oregon.gov/dor](http://www.oregon.gov/dor).



## Pennsylvania

<b>ADDRESS</b>	PA Department of Revenue Joseph Henry Bureau of Individual Taxes 5th Floor, Strawberry Square Harrisburg, PA 17128
<b>WEBSITE</b>	<a href="http://www.revenue.pa.gov/Pages/default.aspx">http://www.revenue.pa.gov/Pages/default.aspx</a>
<b>EMAIL</b>	jhenry@pa.gov
<b>PHONE</b>	(717) 787-4017
<b>FAX</b>	(717) 772-9310
<b>TAX REFUND INQUIRIES</b>	<a href="http://www.doreservices.state.pa.us/PITServices/WheresMy/Refund">www.doreservices.state.pa.us/PITServices/WheresMy/Refund</a> (717) 787-8201 or (888) 728-2937
<b>E-FILE MANDATE</b>	Must e-file if preparing 11+ returns
<b>OPT-OUT / WAIVER</b>	A check box on Form PA-40 authorizes the paid preparer not to e-file.
<b>ACCEPTS STATE ONLY E-FILE</b>	Yes

### LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

### LEGEND

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

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

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

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

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

<b>DIRECT DEPOSIT OF REFUNDS</b>	Yes
<b>PAYMENT FOR BALANCE DUE</b>	
Direct Debit	Yes



Check	Yes
ePayment	Yes
<b>SIGNATURE REQUIREMENTS</b>	ERO retains Form PA-8453, PA-8879, or jurat statement for 3 years
<b>PIN ALLOWED AS SIGNATURE PERFECTION PERIOD</b>	Yes - Fed/State, No - State only
<b>REGULAR DUE DATE</b>	04/18
<b>EXTENDED DUE DATE</b>	10/15
<b>ACCEPTS FEDERAL EXTENSION</b>	Federal extension (if there is no tax due to the state)
<b>DRIVER'S LICENSE</b>	Optional
<b>WEBSITE FOR DRIVER'S LICENSE</b>	<a href="http://www.revenue.pa.gov/OnlineServices/PersonalIncomeTax-Service/Pages/File-My-Taxes-(PA-e-File).aspx#.Wg7JBIWWapq">http://www.revenue.pa.gov/OnlineServices/PersonalIncomeTax-Service/Pages/File-My-Taxes-(PA-e-File).aspx#.Wg7JBIWWapq</a>
<b>AVERAGE REFUND TIME</b>	
E-filed Return	7-8 weeks
Paper Return	11-14 weeks
<b>TAX YEARS SUPPORTED</b>	Within 3 calendar years.
<b>1040NR DUAL STATUS</b>	PDF Attachment Allowed
<b>1040NR NON-DUAL STATUS</b>	E-file
<b>REFUND EXPECTATIONS</b>	
N/A	

If you filed electronically it takes approximately 4 weeks to process your tax return. However, if the department needs to verify information reported on your return or request additional information, the process will take longer. After your overpayment is processed, it normally takes an additional 3 to 4 week for your refund to be mailed or direct deposited.

### TAXES DUE EXPECTATIONS

[https://revenue-pa.custhelp.com/app/answers/detail/a\\_id/1435/kw/how%20to%20pay](https://revenue-pa.custhelp.com/app/answers/detail/a_id/1435/kw/how%20to%20pay)  
[www.officialpayments.com](http://www.officialpayments.com)

If you are filing electronically, you can request that the Department process an ACH debit from your checking or savings account, or you can pay by credit card through ACI Payments Inc. website at [www.acipayonline.com](http://www.acipayonline.com) or via telephone at 1-800-2PAYTAX (1-800-272-9829. They charge a 2.49 percent convenience fee (\$1.00 minimum charge) per credit card transaction. If you wish to pay by check or money order, mail to PA Department of Revenue, 1 Revenue Place, Harrisburg PA 17129-0001. Please indicate your Social Security number and the tax year on your payment.

## Pennsylvania Other - Philadelphia NPT

<b>ADDRESS</b>	City of Philadelphia Department of Revenue, 1401 John F. Kennedy Boulevard, Philadelphia, PA 19102
<b>WEBSITE</b>	<a href="https://beta.phila.gov/departments/departments-of-revenue/">https://beta.phila.gov/departments/departments-of-revenue/</a>
<b>EMAIL</b>	Lynda.Leto@Phila.gov
<b>PHONE</b>	(215) 686-6600
<b>FAX</b>	(215) 686-2495
<b>TAX REFUND INQUIRIES</b>	<a href="https://beta.phila.gov/services/payments-assistance-taxes/refunds/general-refund-information/">https://beta.phila.gov/services/payments-assistance-taxes/refunds/general-refund-information/</a>
<b>E-FILE MANDATE</b>	
<b>OPT-OUT / WAIVER</b>	
<b>ACCEPTS STATE ONLY E-FILE</b>	Yes

### LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

### 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

<b>DIRECT DEPOSIT OF REFUNDS</b>	Yes
<b>PAYMENT FOR BALANCE DUE</b>	
<b>Direct Debit</b>	Yes
<b>Check</b>	Yes

ePayment	Yes
SIGNATURE REQUIREMENTS	ERO retains e-file Signature Authorization Form for 3 years.
PIN ALLOWED AS SIGNATURE PERFECTION PERIOD	Yes City does not actually have a perfection period. If there are any difficulties and unable to file the return timely and if this return had a payment with it, contact city and depending on the circumstances they may be able to post the payment timely.
REGULAR DUE DATE	04/18
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	If you have obtained a federal extension (i.e., six months), you will be granted additional time to file the Net Profits Tax (NPT). The extension period to file the NPT return cannot exceed the end date of the federal extension period
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	Not Available
AVERAGE REFUND TIME	
E-filed Return	8-10 weeks
Paper Return	8-10 weeks
TAX YEARS SUPPORTED	E-file is not supported for prior years.
1040NR DUAL STATUS	N/A
1040NR NON-DUAL STATUS	E-file
REFUND EXPECTATIONS	
TAXES DUE EXPECTATIONS	

## Rhode Island

<b>ADDRESS</b>	RI Division of Taxation Daniel Clemence, Principal Revenue Agent Attn: ELF One Capitol Hill Providence, RI 02908-5800
<b>WEBSITE</b>	<a href="http://www.tax.state.ri.us">http://www.tax.state.ri.us</a>
<b>EMAIL</b>	<a href="mailto:daniel.clemence@tax.ri.gov">daniel.clemence@tax.ri.gov</a>
<b>PHONE</b>	(401) 574-8922
<b>FAX</b>	(401) 574-8917
<b>TAX REFUND INQUIRIES</b>	<a href="http://www.ri.gov/taxation/refund/">www.ri.gov/taxation/refund/</a> (401) 574-8829
<b>E-FILE MANDATE</b>	Must e-file if preparing 100+ returns.
<b>OPT-OUT / WAIVER</b>	
<b>ACCEPTS STATE ONLY E-FILE</b>	Yes

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

## LEGEND

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

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

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

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

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

<b>DIRECT DEPOSIT OF REFUNDS</b>	Yes
<b>PAYMENT FOR BALANCE DUE</b>	
Direct Debit	Yes
Check	Yes

ePayment	Yes
<b>SIGNATURE REQUIREMENTS</b>	Completing federal signature requirements satisfies state requirements.
<b>PIN ALLOWED AS SIGNATURE PERFECTION PERIOD</b>	No Do not have a perfection period for Rhode Island returns because we only reject for duplicate filings and schema validation issues, we do not reject for line item validation. If it is thought that the federal return may get rejected the Rhode Isl
<b>REGULAR DUE DATE</b>	04/18
<b>EXTENDED DUE DATE</b>	10/15
<b>ACCEPTS FEDERAL EXTENSION</b>	Federal extension if no payment is required.
<b>DRIVER'S LICENSE</b>	Optional
<b>WEBSITE FOR DRIVER'S LICENSE</b>	<a href="http://www.dmv.ri.gov/licenses/">http://www.dmv.ri.gov/licenses/</a>
<b>AVERAGE REFUND TIME</b>	
E-filed Return	2-3 weeks
Paper Return	3-4 weeks
<b>TAX YEARS SUPPORTED</b>	E-file is not supported for prior years.
<b>1040NR DUAL STATUS</b>	No Attachment Required
<b>1040NR NON-DUAL STATUS</b>	E-file
<b>REFUND EXPECTATIONS</b>	
<a href="https://www.ri.gov/taxation/refund/">https://www.ri.gov/taxation/refund/</a>	
N/A	
<b>TAXES DUE EXPECTATIONS</b>	
<a href="http://www.tax.ri.gov/misc/creditcard.php">http://www.tax.ri.gov/misc/creditcard.php</a>	
N/A	

## South Carolina

<b>ADDRESS</b>	SC Department of Revenue Office Operations--- Electronic Services PO Box 125 Columbia SC 29214-0401
<b>WEBSITE</b>	<a href="http://www.sctax.org/default.htm">http://www.sctax.org/default.htm</a>
<b>EMAIL</b>	indelf@dor.sc.gov keithj.wicker@dor.sc.gov
<b>PHONE</b>	(803) 896-1715
<b>FAX</b>	(803) 896-1779
<b>TAX REFUND INQUIRIES</b>	<a href="http://www.dor.sc.gov/tax/individual-income">www.dor.sc.gov/tax/individual-income</a> - Check Your Refund Status (803) 898-5300
<b>E-FILE MANDATE</b>	Must e-file if preparing 100+ returns. \$50 penalty will apply per return not e-filed.
<b>OPT-OUT / WAIVER</b>	Taxpayers can opt out of e-filing. Preparer should retain signed statement from taxpayer stating opt out position.
<b>ACCEPTS STATE ONLY E-FILE</b>	Yes

### LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

### LEGEND

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

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

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

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

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

<b>DIRECT DEPOSIT OF REFUNDS</b>	Yes
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**PAYMENT FOR BALANCE DUE**

Direct Debit Yes

Check Yes

ePayment Yes

**SIGNATURE REQUIREMENTS**

ERO retains SC-8453 for 3 years

**PIN ALLOWED AS SIGNATURE**

No

**PERFECTION PERIOD**

5 calendar days

**REGULAR DUE DATE**

04/18

**EXTENDED DUE DATE**

10/15

**ACCEPTS FEDERAL EXTENSION**

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

**DRIVER'S LICENSE**

Optional

**WEBSITE FOR DRIVER'S LICENSE**

Not Available

**AVERAGE REFUND TIME**

E-filed Return 2-3 weeks

Paper Return 8-12 weeks

**TAX YEARS SUPPORTED**

Within 3 calendar years.

**1040NR DUAL STATUS**

Paper Filing of State Return Required

**1040NR NON-DUAL STATUS**

Paper

**REFUND EXPECTATIONS**

MyDORWAY.dor.sc.gov

N/A

**TAXES DUE EXPECTATIONS**

MyDORWAY.dor.sc.gov

N/A





## Tennessee

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

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

## Other

## LEGEND

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

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

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

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

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

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

## REFUND EXPECTATIONS

<https://www.tn.gov/revenue/for-businesses/request-a-refund.html>

To assist taxpayers and tax professionals expecting refunds, the TDOR encourages taxpayers to request refunds through its online TNTAP portal. All refunds will be issued by paper check

TAXES DUE EXPECTATIONS

N/A

N/A

## Utah

<b>ADDRESS</b>	Utah State Tax Commission Nicole Meagan, Coordinator Electronic Filing Section 210 North 1950 West Salt Lake City, UT 84134-0210
<b>WEBSITE</b>	<a href="http://www.tax.utah.gov">http://www.tax.utah.gov</a>
<b>EMAIL</b>	<a href="mailto:nlmeagan@utah.gov">nlmeagan@utah.gov</a> or <a href="mailto:taxmaster@utah.gov">taxmaster@utah.gov</a>
<b>PHONE</b>	(801) 297-2200 or (800) 662-4335
<b>FAX</b>	(801) 297-7698
<b>TAX REFUND INQUIRIES</b>	<a href="http://incometax.utah.gov/refunds/wheres-my-refund">incometax.utah.gov/refunds/wheres-my-refund</a> (801) 297-2200 or (800) 662-4335
<b>E-FILE MANDATE</b>	Must e-file if preparing 100+ returns
<b>OPT-OUT / WAIVER</b>	
<b>ACCEPTS STATE ONLY E-FILE</b>	Yes

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

Resident	Yes
Part-Year Resident	Yes
Nonresident	Yes
Extension	E-file Not Offered by Jurisdiction
Estimate	Not Offered by Jurisdiction
Amended	Yes
Other	TC547 - Direct Debit

## LEGEND

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

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

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

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

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

<b>DIRECT DEPOSIT OF REFUNDS</b>	Yes
<b>PAYMENT FOR BALANCE DUE</b>	
Direct Debit	No
Check	Yes

ePayment	Yes
SIGNATURE REQUIREMENTS	Act of Fed/State e-file is considered to be signature.
PIN ALLOWED AS SIGNATURE	Yes - Fed/State, No - State only
PERFECTION PERIOD	20 calendar days
REGULAR DUE DATE	04/18
EXTENDED DUE DATE	10/15
ACCEPTS FEDERAL EXTENSION	Utah automatically provides an extension of six months to file your Utah return. There is no form needed to obtain this extension.
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	<a href="https://dld.utah.gov/licensingid-cards/">https://dld.utah.gov/licensingid-cards/</a>
AVERAGE REFUND TIME	
E-filed Return	Within 120 days from the date you filed your return or March 1, whichever is later, to process your return and refund request.
Paper Return	90 days for paper-filed returns
TAX YEARS SUPPORTED	Within 3 calendar years.
1040NR DUAL STATUS	PDF Attachment Allowed
1040NR NON-DUAL STATUS	E-file
REFUND EXPECTATIONS	
	<a href="https://incometax.utah.gov/refunds">https://incometax.utah.gov/refunds</a>

Due to our efforts to protect your identity, please allow 120 days from the date you filed your return or March 1, whichever is later, to process your return and refund request. Please remember that the Tax Commission cannot issue refunds before March 1st if it cannot verify your W-2s with your employers. Use the “Where’s My Refund?” tool to track the status of your refund.

## TAXES DUE EXPECTATIONS

<https://incometax.utah.gov/paying/payment-options>

Taxes are due April 18, 2022. You get an automatic six-month extension to file. If you file during the extension period, you must pay by the due date. Payments received after the due date are subject to penalty and interest. Payments can be made online at [tap.utah.gov](http://tap.utah.gov) by electronic check (ACH debit) or credit card (credit card payments are subject to a service fee). You may also mail a check or money order payable to the “Tax Commission” with your return. Include the Utah form TC-547 payment coupon with your payment.

## Vermont

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

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

<b>ACCEPTS STATE ONLY E-FILE</b>	Yes
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## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

**RETURN TYPES ACCEPTED**

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

**Other**

## LEGEND

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

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

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

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

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

<b>DIRECT DEPOSIT OF REFUNDS</b>	Yes
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**PAYMENT FOR BALANCE DUE**

Direct Debit	Yes
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Check	Yes
ePayment	Yes
<b>SIGNATURE REQUIREMENTS</b>	ERO retains 8879-VT for 3 years
<b>PIN ALLOWED AS SIGNATURE PERFECTION PERIOD</b>	No
<b>REGULAR DUE DATE</b>	5 calendar days
<b>EXTENDED DUE DATE</b>	04/18
<b>ACCEPTS FEDERAL EXTENSION</b>	10/15
<b>DRIVER'S LICENSE</b>	Vermont has its own extension but also allows a copy of the federal.
<b>WEBSITE FOR DRIVER'S LICENSE</b>	Optional
<b>AVERAGE REFUND TIME</b>	http://tax.vermont.gov/individual/filing-season-update
E-filed Return	5-10 days
Paper Return	6-10 weeks
<b>TAX YEARS SUPPORTED</b>	Within 3 calendar years.
<b>1040NR DUAL STATUS</b>	No Attachment Required
<b>1040NR NON-DUAL STATUS</b>	E-file
<b>REFUND EXPECTATIONS</b>	
<a href="https://myvtax.vermont.gov/_/">https://myvtax.vermont.gov/_/</a>	

*Are you curious to know the status of your refund? After you file your return, you may learn the status by visiting myVTax, select Check the status of your return. Once you transmit your e-filed return it may take up to 72 hours for your information to become available. For those who paper file, the information regarding the status of a return can take 4 weeks or more to become available on myVTax.*

## TAXES DUE EXPECTATIONS

<https://tax.vermont.gov/individuals/pay>

*Failure to pay taxes owed by the due date may result in one or more of the following: the imposition of liens, court action, wage garnishment, bank levies, revocation*

*of your business and/or professional license(s), imposition of a bond on your authority to do business, and the assignment of your debt to a private collection agency. If you cannot make a payment in full, contact the department to learn about payment plans.*

## Virginia

<b>ADDRESS</b>	Virginia Department of Taxation Electronic Filing Help Desk Electronic Filing Unit P.O. Box 27423 Richmond, VA - 23261-7423
<b>WEBSITE</b>	<a href="http://www.tax.virginia.gov">http://www.tax.virginia.gov</a>
<b>EMAIL</b>	<a href="mailto:ind_efile@tax.virginia.gov">mailto:ind_efile@tax.virginia.gov</a>
<b>PHONE</b>	(804) 367-9286 or (804) 367-8031
<b>FAX</b>	(804) 254-6113
<b>TAX REFUND INQUIRIES</b>	<a href="https://www.tax.virginia.gov/wheres-my-refund">https://www.tax.virginia.gov/wheres-my-refund</a> (804) 367-2486 or (804) 367-8031
<b>E-FILE MANDATE</b>	Must e-file or use 2-D barcodes if preparing 50+ returns
<b>OPT-OUT / WAIVER</b>	
<b>ACCEPTS STATE ONLY E-FILE</b>	Yes

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

## Other

## LEGEND

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

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

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

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

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

<b>DIRECT DEPOSIT OF REFUNDS</b>	Yes
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**PAYMENT FOR BALANCE DUE**

Direct Debit Yes

Check Yes

ePayment Yes

**SIGNATURE REQUIREMENTS**

ERO retains VA-8453 for 3 years Federal Form 8879 (default)

**PIN ALLOWED AS SIGNATURE**

Yes

**PERFECTION PERIOD**

Virginia does not follow the IRS return perfection period. A return must be transmitted and accepted by the due date of the return to be considered timely filed. (No perfection period)

**REGULAR DUE DATE**

05/2

**EXTENDED DUE DATE**

11/01

**ACCEPTS FEDERAL EXTENSION**

Automatic extension (The extension provision do not apply topayment of any tax that may be due with the return, individualssubmit the payment on Form 760IP)

**DRIVER'S LICENSE**

Optional

**WEBSITE FOR DRIVER'S LICENSE**<https://www.tax.virginia.gov/refund-fraud-prevention>**AVERAGE REFUND TIME**

E-filed Return 5-7 days

Paper Return 4-6 weeks

**TAX YEARS SUPPORTED**

Within 3 calendar years.

**1040NR DUAL STATUS**

Paper Filing of State Return Required

**1040NR NON-DUAL STATUS**

Paper

**REFUND EXPECTATIONS**<https://www.tax.virginia.gov/wheres-my-refund>

N/A

**TAXES DUE EXPECTATIONS**<https://www.tax.virginia.gov/individual-income-tax-payment-options>

N/A



## West Virginia

<b>ADDRESS</b>	West Virginia State Tax Department Jones, Jindalay G, Taxpayer Services Division 1124 Smith St, Charleston, WV 25301, USA
<b>WEBSITE</b>	<a href="http://www.tax.wv.gov">http://www.tax.wv.gov</a>
<b>EMAIL</b>	<a href="mailto:TAXWVtaxaid@wv.gov">mailto:TAXWVtaxaid@wv.gov</a> TaxHelp@WV.Gov
<b>PHONE</b>	(304) 558-8712 or (304) 558-3333 or 1-(800) 982-8297
<b>FAX</b>	(304) 558-1150
<b>TAX REFUND INQUIRIES</b>	<a href="https://mytaxes.wvtax.gov/_/">https://mytaxes.wvtax.gov/_/</a> Phone: (304) 558-3333 or toll-free at 1-(800) 982-8297
<b>E-FILE MANDATE</b>	Must e-file if preparing 25+ returns
<b>OPT-OUT / WAIVER</b>	ERO retains Mandate Opt Out Form
<b>ACCEPTS STATE ONLY E-FILE</b>	Yes

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

## LEGEND

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

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

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

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

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

<b>DIRECT DEPOSIT OF REFUNDS</b>	Yes
<b>PAYMENT FOR BALANCE DUE</b>	
Direct Debit	Yes
Check	Yes

ePayment	Yes
SIGNATURE REQUIREMENTS	ERO retains WV-8453 for 3 years &quot;Federal Form 8879 (default)Form WV-8453Paper filing return, form not required
PIN ALLOWED AS SIGNATURE	Yes - Fed/State, No - State only
PERFECTION PERIOD	5 calendar days
REGULAR DUE DATE	04/18
EXTENDED DUE DATE	10/17
ACCEPTS FEDERAL EXTENSION	Federal extension
DRIVER'S LICENSE	Optional
WEBSITE FOR DRIVER'S LICENSE	Not Available
AVERAGE REFUND TIME	
E-filed Return	11 business days
Paper Return	3-5 weeks
TAX YEARS SUPPORTED	Within 3 calendar years.
1040NR DUAL STATUS	Paper Filing of State Return Required
1040NR NON-DUAL STATUS	Paper
REFUND EXPECTATIONS	
	<a href="https://mytaxes.wvtax.gov/?link=refund">https://mytaxes.wvtax.gov/?link=refund</a>

The West Virginia State Tax Department continues to respond to an increased risk of fraudulent filings and is implementing enhanced security measures for your protection. As a result, expect a significant delay of your tax refund. You should only call concerning your refund if it has been more than 10 weeks since filing your return. In the interim, please use this tool to check the status of your refund.

- Taxpayers may check refund status by going to <https://mytaxes.wvtax.gov/?link=refund>. Typical refund timeframes for correctly filed returns
- An E-filed Return may take as long as 7-8 weeks after the acknowledgement is received from the state.
- A Paper Filed Return may take as long as 10-11 weeks after the return is received by the West Virginia State Tax Department. Refund Exceptions
- First-time filers should allow about 3 additional weeks to the timelines above.

- Requests for more information will delay refunds until the requested information is received. Allow approximately 6 weeks from the receipt of the requested information to review and complete the processing of the return.
- Refund timeframes are general and do not apply to every refund. It is best not to depend on getting a refund by a certain date, especially when making purchases or paying bills.
- Some refunds may ultimately be reduced or result in a balance of tax due depending on the supporting information supplied or on record with the West Virginia State Tax Department.
- While many refunds will be paid in a shorter time frame, it is not abnormal to wait a significant time period if, for any reason, the return requires additional review.

### TAXES DUE EXPECTATIONS

[https://mytaxes.wvtax.gov/\\_/](https://mytaxes.wvtax.gov/_/)

<https://mytaxes.wvtax.gov>

<https://tax.wv.gov/Individuals/ElectronicFiling/PaymentOptions/Pages/IndividualsCreditCardPayments.aspx>

ACH Debits – You can use the Pay Personal Income Tax link on the MyTaxes Website to begin remitting payments electronically using the ACH Debit method. MyTaxes can be found at <https://mytaxes.wvtax.gov>.

Credit Cards – All major credit cards accepted. You can visit the Credit Card Payments page for more information.



## Wisconsin

<b>ADDRESS</b>	Wisconsin Electronic Filing Wisconsin Department of Revenue P.O. Box 8949 Madison, WI 53708-8949
<b>WEBSITE</b>	<a href="http://www.revenue.wi.gov">http://www.revenue.wi.gov</a>
<b>EMAIL</b>	DORElectronicFiling@revenue.wi.gov chris.robert@wisconsin.gov
<b>PHONE</b>	(608) 264-6886 or (608) 266-6995 or (608) 266-2486
<b>FAX</b>	(608) 267-1030
<b>TAX REFUND INQUIRIES</b>	<a href="https://ww2.revenue.wi.gov/RefundInquiry/request.html">https://ww2.revenue.wi.gov/RefundInquiry/request.html</a> (866) 947-7363 or (608) 266-8100 or (414) 227-4907
<b>E-FILE MANDATE</b>	Must e-file if preparing 50+ returns
<b>OPT-OUT / WAIVER</b>	
<b>ACCEPTS STATE ONLY E-FILE</b>	Yes

## LEGEND

"Yes" - Attach the federal XML created for this State (Default) - Only Federal e-file validation errors have to be cleared. E-file Reject Diagnostics do not have to be cleared

"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"

"N/A" - No federal XML is needed

## RETURN TYPES ACCEPTED

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

## LEGEND

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

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

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

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

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

<b>DIRECT DEPOSIT OF REFUNDS</b>	Yes
<b>PAYMENT FOR BALANCE DUE</b>	
Direct Debit	Yes

Check	Yes
ePayment	Yes
<b>SIGNATURE REQUIREMENTS</b>	Act of e-file is considered to be signature
<b>PIN ALLOWED AS SIGNATURE</b>	No
<b>PERFECTION PERIOD</b>	5 calendar days
<b>REGULAR DUE DATE</b>	04/18
<b>EXTENDED DUE DATE</b>	10/15
<b>ACCEPTS FEDERAL EXTENSION</b>	Federal extension
<b>DRIVER'S LICENSE</b>	Optional
<b>WEBSITE FOR DRIVER'S LICENSE</b>	<a href="https://www.revenue.wi.gov/Pages/OnlineServices/w ebased.aspx">https://www.revenue.wi.gov/Pages/OnlineServices/w ebased.aspx</a>
<b>AVERAGE REFUND TIME</b>	
E-filed Return	3 days
Paper Return	8-12 weeks
<b>TAX YEARS SUPPORTED</b>	Within 3 calendar years.
<b>1040NR DUAL STATUS</b>	Paper Filing of State Return Required
<b>1040NR NON-DUAL STATUS</b>	Paper
<b>REFUND EXPECTATIONS</b>	
	<a href="https://www.revenue.wi.gov/Pages/Apps/TaxReturnStatus.aspx">https://www.revenue.wi.gov/Pages/Apps/TaxReturnStatus.aspx</a>
	N/A

**TAXES DUE EXPECTATIONS**

<https://www.revenue.wi.gov/Pages/FAQS/ise-payment.aspx>

N/A