

2021 1065 State E-file: Summary

Jurisdiction	E-file Available (Return)	E-file Available (Extension)	E-file Available (Estimate)	E-file Available (Other)	E-file Mandate (Return)	Opt-Out / Waiver	E-file Mandate (Extension)	Electronic Payment	Original Due Date (Calendar)	Extended Due Date (Calendar)	Accepts Federal Extension
Alabama	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction	PTE-C (Composite Return), PPT (Business Privilege Tax Return)	Yes	Yes	Yes	N/A	3/15	9/15	Yes
Alaska	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction	Not Offered By Jurisdiction	N/A	N/A	N/A	N/A	4/15	10/15	N/A
Arizona	Yes	Yes	Not Offered by Jurisdiction	Not Offered By Jurisdiction	N/A	N/A	N/A	Allowed	3/15	9/15	N/A
Arkansas	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		No	Yes	No	N/A	5/17	10/18	Yes
California	Yes	Yes	N/A		Yes	Yes	Yes	Allowed	3/15	10/15	Yes
Colorado	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		No	Yes	No	Allowed	4/15	10/15	N/A
Connecticut	Yes	Yes	Not Offered by Jurisdiction	Not Offered By Jurisdiction	Yes	Yes	Yes	Allowed	3/15	9/15	No
Delaware	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	3/15	9/15	Yes
District of Columbia	Yes	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”	1: Form not offered by jurisdiction; neither paper nor e-file – “Not Offered by Jurisdiction”	Not Offered By Jurisdiction	N/A	N/A	N/A	N/A	Calendar year filer 4/15	10/15	N/A

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District of Columbia - UBT	Yes	Yes	Estimates Supported Separately from Return	Not Offered By Jurisdiction	N/A	N/A	N/A	Allowed	4/15	10/15	N/A
Florida	Not Offered by Jurisdiction	Not Offered by Jurisdiction	Not Offered by Jurisdiction	Not Offered By Jurisdiction	N/A	N/A	N/A	N/A	4/1	10/1	N/A
Georgia	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	N/A	3/15	9/15	Yes
Hawaii	Not Offered by Jurisdiction	Not Offered by Jurisdiction	Not Offered by Jurisdiction	Not Offered By Jurisdiction	N/A	N/A	N/A	N/A	4/20	10/20	N/A
Idaho	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	4/15	10/16	Yes
Illinois	Yes	Yes	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	4/15	10/15	Yes
Indiana	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	N/A	4/15	10/15	Yes
Iowa	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	4/30	10/31	Yes
Kansas	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	N/A	4/15	10/15	Yes
Kentucky	Yes	Yes	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	4/15	10/16	Yes
Louisiana	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	N/A	6/15	10/15	Yes
Maine	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	3/15	9/15	Yes

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Maryland	Yes	Yes	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	4/15	10/15	Yes	
Massachusetts	Yes	Yes	Not Offered by Jurisdiction		Yes	Yes	Yes	N/A	3/15	9/15	Yes	
Michigan	Yes	Not Offered by Jurisdiction		Not Offered by Jurisdiction		Yes	Yes	Yes	N/A	4/15	8/31	Yes
Minnesota	Yes	Not Offered by Jurisdiction		Not Offered by Jurisdiction		Yes	Yes	Yes	N/A	3/16	10/16	Yes
Mississippi	Yes	Yes	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	3/15	9/15	Yes	
Missouri	Yes	Not Offered by Jurisdiction		Not Offered by Jurisdiction		N/A	Yes	N/A	N/A	4/15	10/15	Yes
Montana	Yes	Not Offered by Jurisdiction		Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	3/15	9/15	Yes
Nebraska	Yes	Not Offered by Jurisdiction		Not Offered By Jurisdiction		N/A	N/A	N/A	N/A	3/15	9/15	Yes
New Hampshire	Yes	Not Offered by Jurisdiction		Not Offered By Jurisdiction		N/A	N/A	N/A	N/A	3/15	10/16	No
New Jersey	Yes	Yes	Yes			Yes	Yes	Yes	N/A	4/15	9/15	Yes
New Mexico	Yes	Not Offered by Jurisdiction		Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	3/15	9/15	Yes
New York	Yes	Yes	Not Offered by Jurisdiction		Yes	Yes	Yes	N/A	3/15	9/15	Yes	
New York - IT 204 LL	Yes	Not Offered by Jurisdiction		Not Offered By Jurisdiction		N/A	N/A	N/A	N/A	3/15	N/A	N/A
New York City	Yes	Yes	Not Offered by Jurisdiction		Yes	Yes	Yes	N/A	3/16	10/16	Yes	

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North Carolina	Yes	Yes	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	4/15	10/18	Yes	
North Dakota	Yes	Not Offered by Jurisdiction		Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	4/15	9/15	Yes
Ohio	Not Offered by Jurisdiction		Not Offered by Jurisdiction		Not Offered By Jurisdiction		N/A	N/A	N/A	4/15	9/15 (24)	N/A
Oklahoma	Yes	Not Offered by Jurisdiction		Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	6/15	10/15	Yes
Oregon	Yes	Not Supported		Not Offered By Jurisdiction		No	No	No	Allowed	3/15	9/15	Yes
Pennsylvania	Yes	Yes	Yes		Yes	Yes	Yes	Allowed	4/15	9/15	Yes	
Pennsylvania Cities - Philadelphia BIRT	Yes	Not Offered by Jurisdiction		Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	04/18		Yes
Pennsylvania Cities - Philadelphia NPT	Yes	Not Offered by Jurisdiction		Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	04/18		Yes
Rhode Island	Yes	Not Offered by Jurisdiction		Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	3/15	9/15	Yes
South Carolina	Yes	Not Offered by Jurisdiction		Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	3/15	9/15	Yes
Tennessee	Yes	Yes	Yes		Yes	Yes	Yes	N/A	4/15	10/16	Yes	
Texas	Yes	Yes	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	6/15	First extension 8/15, second extension 11/15	No	

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Utah	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	N/A	4/15	9/15	Yes
Vermont	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	3/15	9/15	Yes
Virginia	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	4/15	10/15	Yes
West Virginia	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction	N/A	No	Yes	No	Allowed	3/15	9/15	Yes
Wisconsin	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	4/15	9/15	Yes

2021 1065 State E-file: Detail

Jurisdiction	E-file Mandate (Return)	Notes: E-file Mandate (Return)	Opt-Out / Waiver	Notes: Opt-Out / Waiver
Alabama	Yes	Must e-file if preparer has prepared 25 or more corporate/partnership returns using tax preparation software in a calendar year and to subsequent years thereafter. See AL code 810-3-28-07. Seealso: State Mandate Summary.	Yes	
Alaska	N/A	N/A	N/A	
Arizona	N/A	N/A	N/A	
Arkansas	Yes	N/A	Yes	
California	Yes	N/A	Yes	
Colorado	No	N/A	Yes	
Connecticut	No	N/A	Yes	
Delaware	No	N/A	Yes	
District of Columbia	No	N/A	N/A	
District of Columbia - UBT	No	N/A	N/A	
Florida	N/A	N/A	N/A	
Georgia	No	N/A	Yes	
Hawaii	N/A	N/A	N/A	
Idaho	No	N/A	Yes	
Illinois	Yes	Must be e-filed if federal is required to be e-filed	Yes	
Indiana	Yes		Yes	
Iowa	No	N/A	Yes	
Kansas	No	N/A	Yes	

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Jurisdiction	E-file Mandate (Return)	Notes: E-file Mandate (Return)	Opt-Out / Waiver	Notes: Opt-Out / Waiver
Kentucky	No	N/A	Yes	
Louisiana	Yes	Composite return Form R-6922 and extension Form R-6467 must be filed electronically	Yes	
Maine	Yes	Maine utilizes the combined federal/state Modernized e-File (MeF) program to facilitate electronic filing of Form 941P-ME. Entities (or their preparers) that use software that supports the Maine MeF program for Form 941P-ME are required to file electronically. All others are granted an automatic waiver from the electronic filing requirement, and do not need to submit a waiver request to Maine Revenue Services. Those that have the ability to electronically file their return, but who are unable to do so due to hardship, may request a waiver in writing.	Yes	
Maryland	No	N/A	Yes	
Massachusetts	Yes	Must e-file if partnership has 25 or more partners or gross income or loss of \$50,000 or more. See MA TIR 05-22 for detail	Yes	
Michigan	Yes	Beginning in 2010 for the 2009 Tax Year	Yes	
Minnesota	No	N/A	Yes	

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Jurisdiction	E-file Mandate (Return)	Notes: E-file Mandate (Return)	Opt-Out / Waiver	Notes: Opt-Out / Waiver
Mississippi	No	<p>If 100 or more Schedule K-1s. Mississippi has the following electronic filing requirements:</p> <ul style="list-style-type: none"> Employers with 25 or more W-2s and 1099s are required to file electronically. W-2s are due to the Department by January 31 and 1099s are due by February 28. Withholding returns with a payment of \$20,000 or more are required to be filed and paid electronically. Pass-Through Entities that issue 100 or more K-1s are required to file electronically. Corporations and Pass-Through Entities with assets greater than \$5,000,000 are required to file electronically. Failure to file electronically as required may subject the taxpayer and/or tax preparer to a penalty of twenty-five dollars (\$25.00) for the first instance of non-compliance and five hundred dollars (\$500) for each additional instance of non-compliance. 	Yes	
Missouri	No	N/A	Yes	
Montana	Yes	Beginning TY2014, If the entity has more than 100 partners during the tax year, then it must file Form PR-1 electronically.	Yes	
Nebraska	Yes	All Nebraska state requirements for mandatory e-file can be found on our website at: E-file Mandate FAQs Nebraska Department of Revenue.	N/A	
New Hampshire	No	None.	N/A	
New Jersey	Yes	All paid preparer returns are required to be filed and paid electronically. For non-paid preparer returns all partnerships with 10 or more partners are required to file electronically.	Yes	

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Jurisdiction	E-file Mandate (Return)	Notes: E-file Mandate (Return)	Opt-Out / Waiver	Notes: Opt-Out / Waiver
New Mexico	No	N/A	Yes	
New York	Yes	Preparer must e-file all individual and partnership returns if prepared more than 10 combined individual or partnership returns for the prior tax year AND uses tax preparation software for 1 or more returns.	Yes	
New York - IT 204 LL	Yes		N/A	
New York City	Yes	Preparer must e-file all individual and partnership returns if prepared more than 10 combined individual or partnership returns for the prior tax year AND uses tax preparation software for 1 or more returns.	Yes	
North Carolina	No	Currently, there are no legislative mandates for Corporations and businesses to electronically file Corporate Income and Franchise or Partnership Income Tax Returns for tax year 2016.	Yes	
North Dakota	No	N/A	Yes	
Ohio	N/A	N/A	N/A	
Oklahoma	No	N/A	Yes	
Oregon	No		No	
Pennsylvania	Yes	Mandatory e-filing is required for third-party preparers who prepare 11 or more PD-20S/PA-65 returns. Once subject to this mandate, the preparer must continue to e-file, regardless of how many returns are prepared during a calendar year.	Yes	
Pennsylvania Cities - Philadelphia BIRT	No		Yes	
Pennsylvania Cities - Philadelphia NPT	No		Yes	

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Jurisdiction	E-file Mandate (Return)	Notes: E-file Mandate (Return)	Opt-Out / Waiver	Notes: Opt-Out / Waiver
Rhode Island	Yes	Preparers who file over 100 returns are required to e-File	Yes	
South Carolina	Yes	preparer-mandated based on number of returns	Yes	
Tennessee	Yes	Franchise, Excise Tax Return and extension must be filed electronically	Yes	
Texas	No	N/A	Yes	
Utah	No	N/A	Yes	
Vermont	No	N/A	Yes	
Virginia	Yes	Form 502	Yes	
West Virginia	No	Businesses that have made total payments of \$25,000.00 during the most recent fiscal year may be required to file and pay their West Virginia taxes electronically.	Yes	
Wisconsin	Yes	All corporations (Forms 4, 5, 5S, 1CNS) and partnerships (Forms 3,1CNP) are required to file tax returns and make payments electronically for the 2012 tax year and beyond (returns normally due March 15, 2013 for corporations or April 15, 2013 for partnerships).	Yes	

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Jurisdiction	E-file Mandate (Extension)	Notes: E-file Mandate (Extension)	Electronic Payment	Notes: Electronic Payment
Alabama	Yes		N/A	
Alaska	N/A		N/A	
Arizona	N/A		Allowed	
Arkansas	No		N/A	
California	Yes		Allowed	
Colorado	No		Allowed	
Connecticut	Yes	Form CT-1056/CT-1120SI must be e-filed, and all associated payments, including extension requests and payments, must be made electronically.	Allowed	All taxpayers registered for corporation business tax, (excluding business entity tax are required to file returns and pay tax electronically. Unrelated business income taxpayers whose prior year liability is \$4,000 or more during the 12-month period end
Delaware	Yes		Allowed	
District of Columbia	N/A		N/A	N/A
District of Columbia - UBT	N/A		Allowed	Business taxpayers must pay their taxes electronically for any period that the tax due exceeds \$5,000.
Florida	N/A		N/A	
Georgia	Yes		N/A	
Hawaii	N/A		N/A	
Idaho	Yes		Allowed	
Illinois	Yes		Allowed	
Indiana	Yes		N/A	
Iowa	Yes		Allowed	
Kansas	Yes		N/A	

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Kentucky	Yes		Allowed	
Louisiana	Yes		N/A	
Maine	Yes		Allowed	
Maryland	Yes		Allowed	A taxpayer whose unpaid tax liability is \$10,000 or more must remit payment by immediately available funds under methods prescribed by the regulations.
Massachusetts	Yes		N/A	
Michigan	Yes		N/A	
Minnesota	Yes		N/A	N/A
Mississippi	Yes		Allowed	
Missouri	N/A		N/A	
Montana	Yes		Allowed	
Nebraska	N/A		N/A	
New Hampshire	N/A		N/A	
New Jersey	Yes		N/A	
New Mexico	Yes		Allowed	
New York	Yes		N/A	
New York - IT 204 LL	N/A		N/A	
New York City	Yes		N/A	
North Carolina	Yes		Allowed	Allowed
North Dakota	Yes		Allowed	
Ohio	N/A		N/A	

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Oklahoma	Yes		Allowed	
Oregon	No		Allowed	
Pennsylvania	Yes		Allowed	
Pennsylvania Cities - Philadelphia BIRT	Yes		Allowed	Starting with payments due in April 2018 for Tax Year 2017, taxpayers who owe \$5,000 or more for the Business Income and Receipts Tax or the Net Profits Tax are required to pay those taxes electronically.
Pennsylvania Cities - Philadelphia NPT	Yes		Allowed	Starting with payments due in April 2018 for Tax Year 2017, taxpayers who owe \$5,000 or more for the Business Income and Receipts Tax or the Net Profits Tax are required to pay those taxes electronically.
Rhode Island	Yes		Allowed	
South Carolina	Yes		Allowed	Voluntary participation is encouraged. If taxpayer do not meet the \$15,000 threshold or the 24 payment per year requirement (for withholding only), and you wish to make tax payments via EFT
Tennessee	Yes		N/A	
Texas	Yes		Allowed	
Utah	Yes		N/A	Payments are not allowed with TC-65. If we want to make payment it should be with TC-559 Return type.
Vermont	Yes		Allowed	
Virginia	Yes		Allowed	
West Virginia	No		Allowed	
Wisconsin	Yes		Allowed	

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Jurisdiction	Accepts Federal Extension	Notes: Accepts Federal Extension	Perfection Period	Jurisdiction Website
Alabama	Yes		10 Business Days	https://revenue.alabama.gov/
Alaska	N/A			http://www.tax.alaska.gov/
Arizona	N/A			https://azdor.gov/
Arkansas	Yes		10 Calendar Days	http://www.dfa.arkansas.gov
California	Yes	Under the automatic extension, the tax return is considered timely if filed by the 15th day of the 10th month following the close of the taxable year(fiscal year) or by October 15 (calendar year).	10 Calendar Days	https://www.ftb.ca.gov/professionals/efile/index.shtml
Colorado	N/A	Under the automatic extension, the tax return is considered timely if filed by the 15th day of the 10th month following the close of the taxable year(fiscal year) or by October 15, 2017 (calendar year).	10 Business Days	https://www.colorado.gov/tax
Connecticut	No	Required to File Form CT-1065/CT-1120SI EXT	5 Calendar Days	http://www.ct.gov/drs/site/default.asp
Delaware	Yes		48 Hours	http://revenue.delaware.gov/services/TaxProservices.shtml
District of Columbia	N/A		5 Calendar Days	efile@dc.gov
District of Columbia - UBT	N/A		5 Calendar Days	efile@dc.gov
Florida	N/A			
Georgia	Yes		10 Calendar Days	http://www.etax.dor.ga.gov
Hawaii	N/A			
Idaho	Yes		10 Calendar Days	https://tax.idaho.gov/
Illinois	Yes		10 Calendar Days	http://tax.illinois.gov/
Indiana	Yes		5 Calendar Days	http://www.in.gov/dor/3743.htm

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Iowa	Yes		10 Calendar Days	http://www.iowa.gov/tax/elf/eservice.html
Kansas	Yes		10 Calendar Days	http://www.ksrevenue.org
Kentucky	Yes		10 Calendar Days	https://www.revenue.ky.gov
Louisiana	Yes		10 Calendar Days	http://www.revenue.louisiana.gov/sections/preparer/default.aspx
Maine	Yes		5 Calendar Days to resubmit rejected returns and obtain approval or	http://www.maine.gov/revenue
Maryland	Yes		10 Calendar Days	http://taxes.marylandtaxes.com/Tax_Professionals/
Massachusetts	Yes		5 Business Days	http://www.dor.state.ma.us
Michigan	Yes		State does not have a perfection date	http://www.MIfastfile.org
Minnesota	Yes		10 Calendar Days	www.taxes.state.mn.us , www.revenue.state.mn.us
Mississippi	Yes		5 Calendar Days for returns rejected on the extension due date	https://www.dor.ms.gov/Pages/default.aspx
Missouri	Yes	For composite returns: When a taxpayer is not required to make a payment of tax at the time of the extension, and the taxpayer has been granted an extension of time to file a federal income tax return, the taxpayer is not required to apply to the department for an extension of time to file the Missouri Composite return.	10 Calendar Days	http://www.dor.mo.gov
Montana	Yes		10 Calendar Days	http://revenue.mt.gov/

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Nebraska	Yes	When a taxpayer is not required to make a payment of tax at the time of the extension, and the taxpayer has been granted an extension of time to file a federal income tax return, the taxpayer is not required to apply to the department for an extension of time to file the Nebraska return.	10 Calendar Days	https://revenue.nebraska.gov/
New Hampshire	No		10 Calendar Days	https://www.revenue.nh.gov/index.htm
New Jersey	Yes		10 Calendar Days	http://www.state.nj.us/treasury/revenue/partnerships.htm
New Mexico	Yes		15 Calendar Days	http://www.tax.newmexico.gov
New York	Yes		7 Calendar Days. IT-204-LL Not Allowed	http://www.tax.state.ny.us/elf/tp_partner_llc.htm
New York - IT 204 LL	N/A			
New York City	Yes		2 Calendar Days	http://www.nyc.gov/html/dof/html/jump/e_file.shtml
North Carolina	Yes		7 Days	http://www.dorncc.com
North Dakota	Yes		5 Calendar Days	http://www.nd.gov/tax
Ohio	N/A			https://tax.ohio.gov/wps/portal/gov/tax/
Oklahoma	Yes		10 days	http://www.oktax.state.ok.us
Oregon	Yes	If you filed a federal extension, you don't need an Oregon extension. If you need to file an Oregon extension, use voucher Form OR-65-V	10 Days	https://www.oregon.gov/DOR/Pages/index.aspx
Pennsylvania	Yes		10 Calendar Days	http://www.doreservices.state.pa.us
Pennsylvania Cities - Philadelphia BIRT	Yes		10 Calendar Days	http://www.phila.gov/Revenue/payments/Pages/efile.aspx

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Pennsylvania Cities - Philadelphia NPT	Yes		10 Calendar Days	http://www.phila.gov/Revenue/payments/Pages/efile.aspx
Rhode Island	Yes		None Stated	http://www.tax.state.ri.gov
South Carolina	Yes	When a taxpayer is not required to make a payment of tax at the time of the extension, and the taxpayer has been granted an extension of time to file a federal income tax return, the taxpayer is not required to apply to the department for an extension of time to file the South Carolina return.	10 Calendar Days	https://dor.sc.gov/tax/partnership
Tennessee	Yes		10 Calendar Days	http://www.TN.gov/revenue
Texas	No		10 Calendar Days	https://www.comptroller.texas.gov/taxes/franchise/
Utah	Yes		20 Calendar Days	http://www.taxexpress.utah.gov/
Vermont	Yes		5 Calendar Days	http://tax.vermont.gov/
Virginia	Yes		No perfection period. Returns must be accepted by the due date.	http://www.tax.virginia.gov/content/tax-professionals
West Virginia	Yes	A copy of Federal extension form (Federal Form 7004) must be attached to the West Virginia return when filed and the extended due date must be entered on top of the first page of the West Virginia State Tax Return.	10 Days	http://www.tax.wv.gov/
Wisconsin	Yes		10 Calendar Days	https://revenue.wi.gov/