

Alabama

ADDRESS	Tymecca Pearson, Business MeF Coordinator Income Tax Administration Division Alabama Department of Revenue P.O. Box 327450 Montgomery, AL 36132-7450
WEBSITE	https://revenue.alabama.gov/
EMAIL	Corporate.Efile@revenue.alabama.gov; Tymecca.Pearson@revenue.alabama.gov
PHONE	(334) 353-2951
FAX	(334) 353-8068
TAX REFUND INQUIRIES	(334) 353-1033
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes

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

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

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	Signed Form AL8453-PTE (Partnership Return of Income and Composite) and Form 8453-B (Business Privilege Tax Return)
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PIN ALLOWED AS SIGNATURE	No
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PERFECTION PERIOD	10 Business Days
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REGULAR DUE DATE (12/31 YE)	3/15
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EXTENDED DUE DATE (12/31 YE)	9/15
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ACCEPTS FEDERAL EXTENSION	
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TAX YEARS SUPPORTED	
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REFUND EXPECTATIONS	
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NA	
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TAXES DUE EXPECTATIONS	
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NA	
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Alaska

ADDRESS

Anchorage Office Tax Division
Alaska Department of Revenue
550 W. Seventh Ave., Suite 500
Anchorage, AK 99501-3555

WEBSITE

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

EMAIL

<mailto:dor.tax.corporations@alaska.gov>

PHONE

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE

N/A

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

N/A

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

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

Other

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS

N/A

PAYMENT FOR BALANCE DUE

Direct Debit	Yes
Check	Yes

ePayment

Yes

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE

N/A

PERFECTION PERIOD

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

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

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

REFUND EXPECTATIONS

TAXES DUE EXPECTATIONS

Arizona

ADDRESS	Arizona Department of Revenue 1600 West Monroe Street Phoenix, AZ 85007
WEBSITE	https://azdor.gov/
EMAIL	azefile@azdor.gov
PHONE	(602) 255-3381
FAX	
TAX REFUND INQUIRIES	
E-FILE MANDATE	N/A
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	N/A

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

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

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE N/A

PERFECTION PERIOD

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

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

ACCEPTS FEDERAL EXTENSION**TAX YEARS SUPPORTED****REFUND EXPECTATIONS**<https://AZTaxes.gov/Home/CheckRefund><https://azdor.gov/individual-income-tax-filing-assistance/wheres-my-refund>AZTaxes.gov/Home/CheckRefund**TAXES DUE EXPECTATIONS**<https://aztaxes.gov/Home/PaymentIndividual/>AZTaxes.gov/Home/PaymentIndividual/

Arkansas

ADDRESS	Department of Finance and Administration Partnership Tax Unit P. O. Box 3628 Little Rock, AR 72203-3628
WEBSITE	http://www.dfa.arkansas.gov
EMAIL	mailto:individual.income@dfa.arkansas.gov
PHONE	(501) 682-1100
FAX	(501) 682-7692
TAX REFUND INQUIRIES	https://atap.arkansas.gov/_/
E-FILE MANDATE	Yes
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

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS	No
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PAYMENT FOR BALANCE DUE

Direct Debit	No
Check	No
ePayment	No

SIGNATURE REQUIREMENTS	Signed Form AR8453-PE is retained by ERO for 3 years
PIN ALLOWED AS SIGNATURE	N/A
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	5/17
EXTENDED DUE DATE (12/31 YE)	10/18
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	
REFUND EXPECTATIONS	
www.atap.arkansas.gov	
TAXES DUE EXPECTATIONS	
www.atap.arkansas.gov	

California

ADDRESS	Franchise Tax BoardE-file Customer Service MS-F284Franchise Tax BoardPO Box 1468Sacramento, CA - 95812-1468
WEBSITE	https://www.ftb.ca.gov/professionals/efile/index.shtml
EMAIL	mailto:Businesse-filecoordinator@ftb.ca.gov
PHONE	(916) 845-0353
FAX	(916) 855-5556
TAX REFUND INQUIRIES	(800) 338-0505
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	No

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

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

Other

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS	No
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes

ePayment

Yes

SIGNATURE REQUIREMENTS

Signed Form is retained by ERO for 3 years. Enter a SOS ID number or LLC temporary filing number in the Organizer States California General Information ID Options, or select a reason why the entity does not have a state ID number.

PIN ALLOWED AS SIGNATURE

No

PERFECTION PERIOD

10 Calendar Days

REGULAR DUE DATE (12/31 YE)

3/15

EXTENDED DUE DATE (12/31 YE)

10/15

ACCEPTS FEDERAL EXTENSION

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

TAX YEARS SUPPORTED

REFUND EXPECTATIONS

TAXES DUE EXPECTATIONS

Colorado

ADDRESS	Colorado Department of Revenue Steve Asbell 1375 Sherman Street, Rm. 206 Denver, CO - 80261
WEBSITE	https://www.colorado.gov/tax
EMAIL	mailto:stephen.asbell@state.co.us
PHONE	(303) 866-3889
FAX	(303) 866-3211
TAX REFUND INQUIRIES	https://www.colorado.gov/pacific/tax/income-tax-partnership-refund
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes

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

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

Other

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

Signed Form DR 8453-P is transmitted with return or retained by preparer for 4 years.

PIN ALLOWED AS SIGNATURE

No

PERFECTION PERIOD

10 Business Days

REGULAR DUE DATE (12/31 YE)

4/15

EXTENDED DUE DATE (12/31 YE)

10/15

ACCEPTS FEDERAL EXTENSION

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

TAX YEARS SUPPORTED

REFUND EXPECTATIONS

<https://www.colorado.gov/pacific/tax/refund>

TAXES DUE EXPECTATIONS

N/A

Connecticut

ADDRESS	CT Department of Revenue Services - Department of Revenue Services 450 Columbus Blvd, Ste 1 Hartford, CT 06103
WEBSITE	http://www.ct.gov/drs/site/default.asp
EMAIL	mailto:Ct.efile@po.state.ct.us
PHONE	(860) 297-4973
FAX	(860) 297-4761
TAX REFUND INQUIRIES	(860) 297-5962 or http://www.ct.gov/DRS/cwp/view.asp?a=1462&q=266274 or https://drsindtax.ct.gov/AUT/refundStatus.aspx?TXPYRTYP=I
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes

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

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

Other

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	No
PIN ALLOWED AS SIGNATURE	Yes - Federal PIN
PERFECTION PERIOD	5 Calendar Days
REGULAR DUE DATE (12/31 YE)	3/15
EXTENDED DUE DATE (12/31 YE)	9/15
ACCEPTS FEDERAL EXTENSION	Required to File Form CT-1065/CT-1120SI EXT
TAX YEARS SUPPORTED	
REFUND EXPECTATIONS	
www.ct.gov/myrefund	

TAXES DUE EXPECTATIONS

<https://drsbustax.ct.gov/SBR/PSC/formCT1065CT1120SIReg.aspx?TXPYRTYP=B&fromwelcome=yes>

Delaware

ADDRESS	Delaware Division of Revenue Carvel State Office Building 820 N. French Street Wilmington, Delaware 19801
WEBSITE	http://revenue.delaware.gov/services/TaxProservices.shtml
EMAIL	mailto:michael.x.smith@state.de.us
PHONE	(302) 577-8445
FAX	(302) 577-8206
TAX REFUND INQUIRIES	(302) 577-8781
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	N/A

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

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS	No
PAYMENT FOR BALANCE DUE	
Direct Debit	N/A

Check	Yes
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ePayment	No
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SIGNATURE REQUIREMENTS	No
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PIN ALLOWED AS SIGNATURE	No
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PERFECTION PERIOD	48 Hours
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REGULAR DUE DATE (12/31 YE)	3/15
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EXTENDED DUE DATE (12/31 YE)	9/15
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ACCEPTS FEDERAL EXTENSION	
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TAX YEARS SUPPORTED	
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REFUND EXPECTATIONS	
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<https://dorweb.revenue.delaware.gov/scripts/refinq/refinq.dll>

TAXES DUE EXPECTATIONS	
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N/A

District of Columbia

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

WEBSITE efile@dc.gov

EMAIL

PHONE (202) 727-4829

FAX (202) 442-6890

TAX REFUND INQUIRIES

E-FILE MANDATE No

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE Yes

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

Return

Consolidated Not Offered by Jurisdiction

Composite Not Offered by Jurisdiction

Composite Extension Not Offered by Jurisdiction

Amended Yes

Estimates Not Offered by Jurisdiction

Extensions Yes

Other

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS No

PAYMENT FOR BALANCE DUE

Direct Debit N/A

Check N/A

ePayment N/A

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE N/A

PERFECTION PERIOD 5 Calendar Days

REGULAR DUE DATE (12/31 YE) Calendar year filer 4/15

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

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

REFUND EXPECTATIONS

<https://mytax.dc.gov>**TAXES DUE EXPECTATIONS**<https://otr.cfo.dc.gov/service/payment-options-individual-income-tax><https://mytax.dc.gov/WebFiles/faq/faq.html>

District of Columbia - UBT

ADDRESS	1101 4th Street, SW, Suite 270 West, Washington, DC 20024
WEBSITE	efile@dc.gov
EMAIL	
PHONE	(202) 727-4829
FAX	(202) 442-6890
TAX REFUND INQUIRIES	
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	N/A

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

Return

Consolidated Not Offered by Jurisdiction

Composite Not Offered by Jurisdiction

Composite Extension Not Offered by Jurisdiction

Amended Yes

Estimates Yes

Extensions Yes

Other

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS No

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment N/A

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE N/A

PERFECTION PERIOD 5 Calendar Days

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

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

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

REFUND EXPECTATIONS

TAXES DUE EXPECTATIONS

Florida

ADDRESS

WEBSITE

EMAIL

PHONE

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE

N/A

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

N/A

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

Return

Consolidated

Composite

Composite Extension

Amended

Estimates

Extensions

Other

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS

N/A

PAYMENT FOR BALANCE DUE

Direct Debit

Yes

Check

Yes

ePayment

Yes

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE N/A

PERFECTION PERIOD

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

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

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

REFUND EXPECTATIONS

TAXES DUE EXPECTATIONS

Georgia

ADDRESS

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

WEBSITE

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

EMAIL

<mailto:ecorp@dor.ga.gov>

PHONE

(404) 417-6644

FAX

(404) 417-7398

TAX REFUND INQUIRIES

E-FILE MANDATE

No

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

Yes

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

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

Other

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS

N/A

PAYMENT FOR BALANCE DUE

Direct Debit

No

Check

No

ePayment

No

SIGNATURE REQUIREMENTS

Signed Form GA-8453P is retained by ERO

PIN ALLOWED AS SIGNATURE

N/A

PERFECTION PERIOD

10 Calendar Days

REGULAR DUE DATE (12/31 YE)

3/15

EXTENDED DUE DATE (12/31 YE)

9/15

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

REFUND EXPECTATIONS

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

TAXES DUE EXPECTATIONS

<https://dor.georgia.gov/georgia-electronic-filing-information><https://gtc.dor.ga.gov>

Hawaii

ADDRESS

WEBSITE

EMAIL

PHONE

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE

N/A

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

N/A

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

Return

Consolidated

Composite

Composite Extension

Amended

Estimates

Extensions

Other

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS

N/A

PAYMENT FOR BALANCE DUE

Direct Debit

Yes

Check

Yes

ePayment

Yes

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE N/A

PERFECTION PERIOD

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

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

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

REFUND EXPECTATIONS

TAXES DUE EXPECTATIONS

Idaho

ADDRESS

Idaho State Tax Commission
 Steve Thimsen- (208) 334-7569
 steve.thimsen@tax.idaho.gov
 FileCoordinator@tax.idaho.gov
 800 Park Blvd., Plaza IV
 Boise, ID - 83722-0410

WEBSITE

<https://tax.idaho.gov/>

EMAIL

<mailto:efilehelp@tax.idaho.gov>

PHONE

(208) 332-6632

FAX

(800) 972-7660

TAX REFUND INQUIRIES

(888) 228-5770 or (208) 364-7389

E-FILE MANDATE

No

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

Yes

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

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS

No

PAYMENT FOR BALANCE DUE

Direct Debit

No

Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	Act of e-filing is considered to be signature
PIN ALLOWED AS SIGNATURE	N/A
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	4/15
EXTENDED DUE DATE (12/31 YE)	10/16
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	
REFUND EXPECTATIONS	
https://tax.idaho.gov/refundinfo	
TAXES DUE EXPECTATIONS	
https://tax.idaho.gov/i-1042.cfm	

Illinois

ADDRESS Taxpayer Assistance Division Stuart Wilcoxon Illinois
Department of Revenue PO Box 19044 Springfield, IL -
62794-9044

WEBSITE <http://tax.illinois.gov/>

EMAIL <mailto:Stuart.Wilcoxon@Illinois.gov>

PHONE (800) 732-8866 or (217) 782-3366

FAX (800) 732-8866

TAX REFUND INQUIRIES

E-FILE MANDATE Yes

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE Yes

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

Return Yes

Consolidated Not Offered by Jurisdiction

Composite Not Offered by Jurisdiction

Composite Extension Not Offered by Jurisdiction

Amended E-file Not Offered by Jurisdiction

Estimates E-file Not Offered by Jurisdiction

Extensions Yes

Other

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS No

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment

Yes

SIGNATURE REQUIREMENTS

None

PIN ALLOWED AS SIGNATURE

N/A

PERFECTION PERIOD

10 Calendar Days

REGULAR DUE DATE (12/31 YE)

4/15

EXTENDED DUE DATE (12/31 YE)

10/15

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

REFUND EXPECTATIONS

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

<http://tax.illinois.gov/DebitCard>

TAXES DUE EXPECTATIONS

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

Indiana

ADDRESS Electronic Media Filing Coordinator Indiana Department of Revenue
100 N. Senate Ave, Room N286 Indianapolis, IN - 46204-2253

WEBSITE <http://www.in.gov/dor/3743.htm>

EMAIL <mailto:IDORB2BSupport@dor.in.gov>

PHONE (317) 233-5656

FAX (317) 233-5656

TAX REFUND INQUIRIES

E-FILE MANDATE Yes

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE N/A

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

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

Other**LEGEND**

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS N/A

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment	Yes
SIGNATURE REQUIREMENTS	None
PIN ALLOWED AS SIGNATURE	N/A
PERFECTION PERIOD	5 Calendar Days
REGULAR DUE DATE (12/31 YE)	4/15
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	
REFUND EXPECTATIONS	
N/A	
TAXES DUE EXPECTATIONS	
N/A	

Iowa

ADDRESS	ERO Support and Customer ServiceLeann Boswell, ERO Support - (515) 281-4220Iowa Department of RevenueP.O. Box 10457Des Moines, IA - 50306-0457
WEBSITE	http://www.iowa.gov/tax/elf/eservice.html
EMAIL	mailto:ird@iowa.gov
PHONE	(515) 281-3114 or (800) 367-3388
FAX	(515) 281-6487
TAX REFUND INQUIRIES	
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes

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

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

Other

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS N/A

PAYMENT FOR BALANCE DUE

Direct Debit	N/A
Check	N/A

ePayment

N/A

SIGNATURE REQUIREMENTS

Signed Form 8453-PE is retained by ERO

PIN ALLOWED AS SIGNATURE

No

PERFECTION PERIOD

10 Calendar Days

REGULAR DUE DATE (12/31 YE)

4/30

EXTENDED DUE DATE (12/31 YE)

10/31

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

REFUND EXPECTATIONS

tax.iowa.gov

TAXES DUE EXPECTATIONS

N/A

Kansas

ADDRESS

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

WEBSITE

<http://www.ksrevenue.org>

EMAIL

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

PHONE

(785) 291-3539

FAX

(785) 296-0153

TAX REFUND INQUIRIES

E-FILE MANDATE

No

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

Yes

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

Return

Yes

Consolidated

Composite

Composite Extension

Amended

Estimates

Extensions

Other

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS

N/A

PAYMENT FOR BALANCE DUE

Direct Debit

Yes

Check

Yes

ePayment

Yes

SIGNATURE REQUIREMENTS

Fulfilled through IRS E-File procedures.

PIN ALLOWED AS SIGNATURE

No

PERFECTION PERIOD

10 Calendar Days

REGULAR DUE DATE (12/31 YE)

4/15

EXTENDED DUE DATE (12/31 YE)

10/15

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

REFUND EXPECTATIONS

<https://www.kdor.ks.gov/apps/kcsc/increfundstatus.aspx>

TAXES DUE EXPECTATIONS

Kentucky

ADDRESS	Business Income Tax and LLET Returns with Payment(41A720, 41A720U, 41APTE, 41A725)Audrey J. TerryKentucky Department of RevenueFrankfort, KY 40620
WEBSITE	https://www.revenue.ky.gov
EMAIL	mailto:AudreyJ.Terry@ky.gov
PHONE	(502) 564-8139 or (502) 564-7926
FAX	(502) 564-0230
TAX REFUND INQUIRIES	(502) 564-1600
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes

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

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS	No
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes

Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	Signed Form 8879(C)-K retained by ERO for 4 years
PIN ALLOWED AS SIGNATURE PERFECTION PERIOD	Yes
REGULAR DUE DATE (12/31 YE)	10 Calendar Days
EXTENDED DUE DATE (12/31 YE)	4/15
ACCEPTS FEDERAL EXTENSION	10/16
TAX YEARS SUPPORTED	
REFUND EXPECTATIONS	
https://refund.ky.gov/	
N/A	
N/A	
TAXES DUE EXPECTATIONS	
N/A	
N/A	
N/A	

Louisiana

ADDRESS	Louisiana Department of Revenue Shanna Kelly 617 N. Third Street P.O. Box 201 Baton Rouge , LA - 70821-0201
WEBSITE	<a href="http://www.revenue.louisiana.gov/sections/preparer/
default.aspx">http://www.revenue.louisiana.gov/sections/preparer/
default.aspx
EMAIL	mailto:Shanna.kelly@la.gov
PHONE	(225) 219-2600
FAX	(225) 219-0028
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes

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

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

Other

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS	No
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes

ePayment	Yes
SIGNATURE REQUIREMENTS	None
PIN ALLOWED AS SIGNATURE	N/A
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	6/15
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	
REFUND EXPECTATIONS	
TAXES DUE EXPECTATIONS	

Maine

ADDRESS	Maine Revenue Services Attn: Business e-file Operations P. O. Box 9107 Augusta, ME - 04332-9107
WEBSITE	http://www.maine.gov/revenue
EMAIL	mailto:partner-scorp.tax@maine.gov , Efile.Helpdesk@maine.gov
PHONE	(207) 624-9670 ,(207) 624-9730
FAX	(207) 624-9694 , (207) 287-6628
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes

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

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

Other

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS	N/A
PAYMENT FOR BALANCE DUE	
Direct Debit	No
Check	No

ePayment

No

SIGNATURE REQUIREMENTS

Form M-8453-P Signature document held by filer

PIN ALLOWED AS SIGNATURE

No

PERFECTION PERIOD

5 Calendar Days to resubmit rejected returns and obtain approval or

REGULAR DUE DATE (12/31 YE)

3/15

EXTENDED DUE DATE (12/31 YE)

9/15

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

REFUND EXPECTATIONS

Not Available

TAXES DUE EXPECTATIONS

<https://dor.mo.gov/personal/payonline.php>.

Maryland

ADDRESS

Revenue Administration Division E-file Help
 Desk
 Comptroller of Maryland Revenue Administration
 Division Electronic Processing Section
 110 Carroll Street
 Annapolis, MD - 21411

WEBSITE

http://taxes.marylandtaxes.com/Tax_Professionals/

EMAIL

<mailto:efile@comp.state.md.us>

PHONE

(410) 260-7753

FAX

(410) 974-2274

TAX REFUND INQUIRIES

E-FILE MANDATE

No

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

Yes

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

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS

No

PAYMENT FOR BALANCE DUE

Direct Debit

Yes

Check Yes

ePayment No

SIGNATURE REQUIREMENTS Form M-8453-P Signature document held by filer

PIN ALLOWED AS SIGNATURE N/A

PERFECTION PERIOD 10 Calendar Days

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

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

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

REFUND EXPECTATIONS

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

TAXES DUE EXPECTATIONS

<https://www.marylandtaxes.gov/business/index.php> and choose Pay It/Dispute It

Massachusetts

ADDRESS	Massachusetts Department of Revenue No Separate Coordinator Massachusetts Department of Revenue P.O. Box 7010 Boston, MA 02204
WEBSITE	http://www.dor.state.ma.us
EMAIL	whiteb@dor.state.ma.us
PHONE	(617) 887-6367 or (800) 392-6089 or (978)-621-0584
FAX	N/A
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes

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

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

Other

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS	N/A
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes

ePayment

Yes

SIGNATURE REQUIREMENTS

Form M-8453-P Signature document held by filer

PIN ALLOWED AS SIGNATURE

No

PERFECTION PERIOD

5 Business Days

REGULAR DUE DATE (12/31 YE)

3/15

EXTENDED DUE DATE (12/31 YE)

9/15

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

REFUND EXPECTATIONS

<https://www.mass.gov/how-to/check-the-status-of-your-tax-refund>

N/A

N/A

TAXES DUE EXPECTATIONS

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

N/A

N/A

Michigan

ADDRESS	Michigan Department of TreasuryLansing, MI - 48922
WEBSITE	http://www.MIfastfile.org
EMAIL	mailto:MIefile2D@michigan.gov
PHONE	(517) 636-4450
FAX	(517) 636-4378
TAX REFUND INQUIRIES	(517) 636-4657
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes

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

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS No

PAYMENT FOR BALANCE DUE

Direct Debit	No
Check	N/A
ePayment	Yes

SIGNATURE REQUIREMENTS Form 4763 (MI-8879-MBT), Fed PIN, or Fed 8453

PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	State does not have a perfection date
REGULAR DUE DATE (12/31 YE)	4/15
EXTENDED DUE DATE (12/31 YE)	8/31
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	
REFUND EXPECTATIONS	
N/A	
TAXES DUE EXPECTATIONS	
N/A	

Minnesota

ADDRESS	Minnesota Department of RevenuePartnership TaxMail Station 1760St. Paul, MN - 55145-1760
WEBSITE	www.taxes.state.mn.us, www.revenue.state.mn.us
EMAIL	mailto:businessincome.tax@state.mn.us
PHONE	(651) 556-3075
FAX	(651) 556-5130
TAX REFUND INQUIRIES	
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes

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

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

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-filing is considered to be signature
PIN ALLOWED AS SIGNATURE	N/A
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	3/16
EXTENDED DUE DATE (12/31 YE)	10/16
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	
REFUND EXPECTATIONS	
N/A	
TAXES DUE EXPECTATIONS	
N/A	

Mississippi

ADDRESS	Mississippi Department of Revenue Mississippi e-File Help Desk Attn: e-File Coordinator – Jason Adams - (601) 923-7582 PO Box 1033 Jackson, MS - 39215
WEBSITE	https://www.dor.ms.gov/Pages/default.aspx
EMAIL	mailto:efile@dor.ms.gov
PHONE	(601) 923-7700
FAX	(601) 923-7714
TAX REFUND INQUIRIES	
E-FILE MANDATE	No
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

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

Other

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS No

PAYMENT FOR BALANCE DUE

Direct Debit	Yes
Check	Yes

ePayment

Yes

SIGNATURE REQUIREMENTS

ERO retains Form 84-115 (MS8453-PTE). A PIN must also be used the for electronic signature transmitted with the return

PIN ALLOWED AS SIGNATURE

Yes

PERFECTION PERIOD

5 Calendar Days for returns rejected on the extension due date

REGULAR DUE DATE (12/31 YE)

3/15

EXTENDED DUE DATE (12/31 YE)

9/15

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

REFUND EXPECTATIONS

NA

TAXES DUE EXPECTATIONS

NA

Missouri

ADDRESS	Missouri Department of RevenueAttn : Electronic Filing UnitMissouri Department of RevenueP.O. Box 543Jefferson City, MO - 65105-0543
WEBSITE	http://www.dor.mo.gov
EMAIL	mailto:elecfile@dor.mo.gov , Katy.Werdehausen@dor.mo.gov
PHONE	(573) 751-8150 , (573) 522-4300
FAX	(573) 526-5915
TAX REFUND INQUIRIES	(573) 526-8299 or (573) 751-3505
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes

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

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS	N/A
PAYMENT FOR BALANCE DUE	
Direct Debit	No

Check	No
ePayment	No
SIGNATURE REQUIREMENTS	None
PIN ALLOWED AS SIGNATURE	N/A
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	4/15
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	For composite returns: When a taxpayer is not required to make a payment of tax at the time of the extension, and the taxpayer has been granted an extension of time to file a federal income tax return, the taxpayer is not required to apply to the department for an extension of time to file the Missouri Composite return.
TAX YEARS SUPPORTED	
REFUND EXPECTATIONS	
Not Available	
N/A	
N/A	
TAXES DUE EXPECTATIONS	
https://dor.mo.gov/personal/payonline.php .	
N/A	
N/A	

Montana

ADDRESS	Montana Department of Revenue Attn-Rebecca Manriquez PO Box 5805 Helena, MT - 59604
WEBSITE	http://revenue.mt.gov/
EMAIL	mailto:DORMef@mt.gov
PHONE	(406) 444-5873
FAX	(406) 444-1505
TAX REFUND INQUIRIES	(866) 859-2254
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes

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

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

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

SIGNATURE REQUIREMENTS	Form PR-1 has to be signed and dated by a general partner or limited liability company member manager.
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	3/15
EXTENDED DUE DATE (12/31 YE)	9/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	
REFUND EXPECTATIONS	
NA	
TAXES DUE EXPECTATIONS	
NA	

Nebraska

ADDRESS

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

WEBSITE

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

EMAIL

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

PHONE

800-742-7474: 402-471-5729

FAX

402-471-5927

TAX REFUND INQUIRIES

E-FILE MANDATE

Yes

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

N/A

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

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS	N/A
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	
PIN ALLOWED AS SIGNATURE	N/A
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	3/15
EXTENDED DUE DATE (12/31 YE)	9/15
ACCEPTS FEDERAL EXTENSION	When a taxpayer is not required to make a payment of tax at the time of the extension, and the taxpayer has been granted an extension of time to file a federal income tax return, the taxpayer is not required to apply to the department for an extension of time to file the Nebraska return.
TAX YEARS SUPPORTED	
REFUND EXPECTATIONS	
	https://revenue.nebraska.gov/individuals/refund-information
TAXES DUE EXPECTATIONS	
NA	

New Hampshire

ADDRESS	Meghan Johnson 603-230-5054 E-File Coordinator State of New Hampshire Department of Revenue Administration c/o e-File Coordinator PO Box 637109 Pleasant Street Concord, NH 03302-0637
WEBSITE	https://www.revenue.nh.gov/index.htm
EMAIL	DRAeFile Coordinator@dra.nh.gov; Meghan.L.Johnson@dra.nh.gov
PHONE	(603) 230-5000; (603) 230-5996
FAX	(603) 230-5945; (603) 230-5941
TAX REFUND INQUIRIES	
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	N/A

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

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS	N/A
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PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE N/A

PERFECTION PERIOD 10 Calendar Days

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

EXTENDED DUE DATE (12/31 YE) 10/16

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

REFUND EXPECTATIONS

NA

TAXES DUE EXPECTATIONS

NA

New Jersey

ADDRESS	New Jersey Division of Revenue Martin Ingenbrandt, Coordinator E-file Unit Attn: NJ-1065 P.O. Box 191 Trenton, NJ - 08646-0191
WEBSITE	http://www.state.nj.us/treasury/revenue/partnerships.htm
EMAIL	mailto:Martin.Ingenbrandt@treas.nj.gov
PHONE	(609) 530-7488
FAX	(609) 292-1777
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes

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

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS	No
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes

Check	Yes
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ePayment	Yes
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SIGNATURE REQUIREMENTS	None
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PIN ALLOWED AS SIGNATURE	N/A
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PERFECTION PERIOD	10 Calendar Days
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REGULAR DUE DATE (12/31 YE)	4/15
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EXTENDED DUE DATE (12/31 YE)	9/15
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ACCEPTS FEDERAL EXTENSION	
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TAX YEARS SUPPORTED	
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REFUND EXPECTATIONS	
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https://www20.state.nj.us/TYTR_TGI_INQ/jsp/prompt.jsp

TAXES DUE EXPECTATIONS	
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<https://www.state.nj.us/treasury/taxation/payments-notices.shtml>

New Mexico

ADDRESS	Taxation and Revenue Department 1100 St. Francis Drive Santa Fe, NM 87504-0630
WEBSITE	http://www.tax.newmexico.gov
EMAIL	mailto:TRD-MEInfo@State.NM.US
PHONE	(505) 827-0827
FAX	
TAX REFUND INQUIRIES	
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes

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

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS	None
PIN ALLOWED AS SIGNATURE	N/A
PERFECTION PERIOD	15 Calendar Days
REGULAR DUE DATE (12/31 YE)	3/15
EXTENDED DUE DATE (12/31 YE)	9/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	
REFUND EXPECTATIONS	
https://tap.state.nm.us	
TAXES DUE EXPECTATIONS	
https://tap.state.nm.us	

New York

ADDRESS	New York Department of Taxation and Finance NYS e-Filing Help Desk E-filing Program - Partnership Tax WA Harriman Campus Albany, NY - 12227
WEBSITE	http://www.tax.state.ny.us/elf/tp_partner_llc.htm
EMAIL	mailto:efile@nystax.gov
PHONE	(800) 353-1096
FAX	(518) 485-0449
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes

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

Return

Consolidated

Composite

Composite Extension

Amended

Estimates

Extensions

Other

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS	N/A
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PAYMENT FOR BALANCE DUE

Direct Debit	Yes
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Check	No
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ePayment

No

SIGNATURE REQUIREMENTS

Signed Form TR-579-PT is retained by ERO

PIN ALLOWED AS SIGNATURE

No

PERFECTION PERIOD

7 Calendar Days. IT-204-LL Not Allowed

REGULAR DUE DATE (12/31 YE)

3/15

EXTENDED DUE DATE (12/31 YE)

9/15

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

REFUND EXPECTATIONS

TAXES DUE EXPECTATIONS

New York - IT 204 LL

ADDRESS

WEBSITE

EMAIL

PHONE

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE

Yes

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

N/A

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

Return

Consolidated

Composite

Composite Extension

Amended

Estimates

Extensions

Other

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS

N/A

PAYMENT FOR BALANCE DUE

Direct Debit

Yes

Check

Yes

ePayment

Yes

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE N/A

PERFECTION PERIOD

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

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

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

REFUND EXPECTATIONS

TAXES DUE EXPECTATIONS

New York City

ADDRESS	NYC Department of Finance 66 John Street, 3rd Floor Correspondence Unit New York, NY - 10038-3735
WEBSITE	http://www.nyc.gov/html/dof/html/jump/e_file.shtml
EMAIL	
PHONE	(212) 504-4036
FAX	
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes

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

Return

Consolidated

Composite

Composite Extension

Amended

Estimates

Extensions

Other

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS Yes

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS	Signed form NYC 579-UBTP is retained by ERO.
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	2 Calendar Days
REGULAR DUE DATE (12/31 YE)	3/16
EXTENDED DUE DATE (12/31 YE)	10/16
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	
REFUND EXPECTATIONS	
TAXES DUE EXPECTATIONS	

North Carolina

ADDRESS	North Carolina Department of Revenue E-File and Development Unit P. O. Box 25000 Raleigh, NC 27640 - 0640
WEBSITE	http://www.dornnc.com
EMAIL	NCTaxEfile@ncdor.gov
PHONE	(919) 814-1500
FAX	(919) 715-6158
TAX REFUND INQUIRIES	(877) 252-4052
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	N/A

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

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS	No
PAYMENT FOR BALANCE DUE	
Direct Debit	N/A
Check	Yes

ePayment	Yes
SIGNATURE REQUIREMENTS	Yes
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	7 Days
REGULAR DUE DATE (12/31 YE)	4/15
EXTENDED DUE DATE (12/31 YE)	10/18
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	
REFUND EXPECTATIONS	
https://www.ncdor.gov/file-pay/refund-process	
TAXES DUE EXPECTATIONS	
https://www.ncdor.gov/file-pay	

North Dakota

ADDRESS	ND Office of State Tax Commissioner Lucas Asche, Coordinator 600 East Boulevard Avenue Dept. 127 Bismarck, ND - 58505-0599
WEBSITE	http://www.nd.gov/tax
EMAIL	mailto:taxmef@nd.gov
PHONE	(701) 328-3129
FAX	(701) 328-0352
TAX REFUND INQUIRIES	(701) 328-1242
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes

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

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

Other

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
SIGNATURE REQUIREMENTS	PIN
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	5 Calendar Days
REGULAR DUE DATE (12/31 YE)	4/15
EXTENDED DUE DATE (12/31 YE)	9/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	
REFUND EXPECTATIONS	
www.nd.gov/tax/refund	
TAXES DUE EXPECTATIONS	
http://www.nd.gov/tax/idtheftandfraud	

Ohio

ADDRESS

Reginald Kilgore Tax Examiner Specialist
 Phone (614)-466-3514
 Fax 1-206-984-1685
 Reginald.Kilgore@tax.state.oh.us
 Ohio Department of Taxation
 4485 Northland Ridge Blvd.
 Columbus, OH 43229

WEBSITE

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

EMAIL

pte.mef@tax.state.oh.us

PHONE

614-387-1965

FAX

206-339-7828

TAX REFUND INQUIRIES

E-FILE MANDATE

N/A

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

N/A

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

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

Other

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS

N/A

PAYMENT FOR BALANCE DUE

Direct Debit	Yes
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Check	Yes
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ePayment	Yes
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SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE	N/A
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PERFECTION PERIOD

REGULAR DUE DATE (12/31 YE)	4/15
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EXTENDED DUE DATE (12/31 YE)	9/15 (24)
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ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

REFUND EXPECTATIONS

N/A

TAXES DUE EXPECTATIONS

N/A

Oklahoma

ADDRESS	Oklahoma Tax Commission Joan Korthanke, Coordinator Electronic Filing P.O. Box 269060 Oklahoma City, OK 73126-9060
WEBSITE	http://www.oktax.state.ok.us
EMAIL	mailto:efile@tax.ok.gov
PHONE	(405) 521-3637 or (405) 522-5723 or (800) 522-8165 ext. 13637
FAX	(405) 522-2072 or (405) 522-1711
TAX REFUND INQUIRIES	
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes

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

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS	No
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes

Check	Yes
ePayment	N/A
SIGNATURE REQUIREMENTS	ERO retains Form EF for 3 years
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 days
REGULAR DUE DATE (12/31 YE)	6/15
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	
REFUND EXPECTATIONS	
NA	
NA	
NA	
TAXES DUE EXPECTATIONS	
NA	
NA	
NA	

Oregon

ADDRESS

Oregon Department of Revenue 955 Center Street NE

Salem, OR 97301-2555 (or) PO Box 14260 Salem OR
97309-5060

WEBSITE

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

EMAIL

mailto:BUS.ElectronicFiling@oregon.gov

PHONE

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

FAX

(503) 945-8738

TAX REFUND INQUIRIES

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

E-FILE MANDATE

No

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

Yes

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

Return

Yes

Consolidated

Not Offered by Jurisdiction

Composite

Yes

Composite Extension

Not Offered by Jurisdiction

Amended

Yes

Estimates

Not Offered by Jurisdiction

Extensions

Not Offered by Jurisdiction

Other

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS

N/A

PAYMENT FOR BALANCE DUE

Direct Debit

Yes

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

Pennsylvania

ADDRESS	PA Department of Revenue Bureau of Desk Review and Analysis Strawberry Sq Fl 7327 Walnut St Harrisburg, PA 17128
WEBSITE	http://www.doreservices.state.pa.us
EMAIL	mailto:RA-PV-EPD-PART-MEF@pa.gov / sgelata@pa.gov
PHONE	(717) 425-2884 or (717)-346-1491
FAX	717-346-1478
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	No

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

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

Other

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS	No
PAYMENT FOR BALANCE DUE	
Direct Debit	No
Check	Yes

ePayment

No

SIGNATURE REQUIREMENTS

ERO retains PA-8453-P, PA-8879-P for three years

PIN ALLOWED AS SIGNATURE

Yes

PERFECTION PERIOD

10 Calendar Days

REGULAR DUE DATE (12/31 YE)

4/15

EXTENDED DUE DATE (12/31 YE)

9/15

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

REFUND EXPECTATIONS

To be provided later

N/A

N/A

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)

N/A

N/A

Pennsylvania Cities - Philadelphia BIRT

ADDRESS	Department of Revenue Municipal Services Building 1401 J.F.K. Blvd., Concourse Level Philadelphia, PA - 19102
WEBSITE	http://www.phila.gov/Revenue/payments/Pages/efile.aspx
EMAIL	Technical Assistance: revenue@phila.gov
PHONE	(215) 686-6600
FAX	
TAX REFUND INQUIRIES	
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes

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

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS	No
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes

Check Yes
 ePayment No

SIGNATURE REQUIREMENTS Personal Identification Number (PIN). ERO retains e-file Signature

PIN ALLOWED AS SIGNATURE Yes

PERFECTION PERIOD 10 Calendar Days

REGULAR DUE DATE (12/31 YE) 04/18

EXTENDED DUE DATE (12/31 YE)

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

REFUND EXPECTATIONS

TAXES DUE EXPECTATIONS

Pennsylvania Cities - Philadelphia NPT

ADDRESS	Department of Revenue Municipal Services Building 1401 J.F.K. Blvd., Concourse Level Philadelphia, PA - 19102
WEBSITE	http://www.phila.gov/Revenue/payments/Pages/efile.aspx
EMAIL	Technical Assistance: revenue@phila.gov
PHONE	(215) 686-6600
FAX	
TAX REFUND INQUIRIES	
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes

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

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS	No
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes

Check	Yes
ePayment	No
SIGNATURE REQUIREMENTS	Personal Identification Number (PIN). ERO retains e-file Signature
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	04/18
EXTENDED DUE DATE (12/31 YE)	
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	
REFUND EXPECTATIONS	
TAXES DUE EXPECTATIONS	

Rhode Island

ADDRESS	State of RI Division of Taxation Susan Galvin, Daniel Clemence One Capitol Hill Providence, RI - 02908-5800
WEBSITE	http://www.tax.state.ri.gov
EMAIL	sgalvin@tax.ri.gov , Daniel.clemence@tax.ri.gov, Tax.Forms@tax.ri.gov
PHONE	(401) 574-8769, (401) 574-8732
FAX	(401) 574-8913
TAX REFUND INQUIRIES	(401) 574-8829
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes

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

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS	No
PAYMENT FOR BALANCE DUE	
Direct Debit	No
Check	Yes

ePayment	No
SIGNATURE REQUIREMENTS	None
PIN ALLOWED AS SIGNATURE	N/A
PERFECTION PERIOD	None Stated
REGULAR DUE DATE (12/31 YE)	3/15
EXTENDED DUE DATE (12/31 YE)	9/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	
REFUND EXPECTATIONS	
https://www.ri.gov/taxation/refund/	
TAXES DUE EXPECTATIONS	
http://www.tax.ri.gov/misc/creditcard.php	

South Carolina

ADDRESS

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

WEBSITE

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

EMAIL

<mailto:Partnerships@dor.sc.gov>

PHONE

(803) 896-5000

FAX

(803) 896-1779

TAX REFUND INQUIRIES

E-FILE MANDATE

Yes

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FILE

Yes

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

Return

Yes

Consolidated

Not Offered by Jurisdiction

Composite

Not Offered by Jurisdiction

Composite Extension

Not Offered by Jurisdiction

Amended

Not Offered by Jurisdiction

Estimates

Not Offered by Jurisdiction

Extensions

E-file Not Offered by Jurisdiction

Other

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS

No

PAYMENT FOR BALANCE DUE

Direct Debit

N/A

Check

N/A

ePayment

N/A

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE

N/A

PERFECTION PERIOD

10 Calendar Days

REGULAR DUE DATE (12/31 YE)

3/15

EXTENDED DUE DATE (12/31 YE)

9/15

ACCEPTS FEDERAL EXTENSION

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

TAX YEARS SUPPORTED

REFUND EXPECTATIONS

N/A

TAXES DUE EXPECTATIONS

N/A

Tennessee

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

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

Other

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS	No
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	No

ePayment	Yes
SIGNATURE REQUIREMENTS	None
PIN ALLOWED AS SIGNATURE	N/A
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	4/15
EXTENDED DUE DATE (12/31 YE)	10/16
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	
REFUND EXPECTATIONS	
https://www.tn.gov/revenue/existing-businesses/request-a-refund.html	
TAXES DUE EXPECTATIONS	
N/A	

Texas

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

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

Return

Consolidated

Composite

Composite Extension

Amended

Estimates

Extensions

Other

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS	N/A
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PAYMENT FOR BALANCE DUE

Direct Debit	Yes
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Check	Yes
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ePayment	Yes
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SIGNATURE REQUIREMENTS	Need to know WebFile number and prior year Total Revenue
PIN ALLOWED AS SIGNATURE	N/A
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	6/15
EXTENDED DUE DATE (12/31 YE)	First extension 8/15, second extension 11/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	
REFUND EXPECTATIONS	
TAXES DUE EXPECTATIONS	

Utah

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

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

Return	Yes
Consolidated	
Composite	
Composite Extension	
Amended	
Estimates	
Extensions	
Other	

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS	No
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes

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

ADDRESS	Vermont Department of Taxes Tanya Perry, Coordinator 133 State Street Montpelier, VT - 05609-1401
WEBSITE	http://tax.vermont.gov/
EMAIL	mailto:tanya.perry@vermont.gov
PHONE	(802) 828-5707
FAX	(802) 828-3754
TAX REFUND INQUIRIES	
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes

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

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes

ePayment

Yes

SIGNATURE REQUIREMENTS

ERO retains 8879-VT for 3 years

PIN ALLOWED AS SIGNATURE

Accepts eSignature

PERFECTION PERIOD

5 Calendar Days

REGULAR DUE DATE (12/31 YE)

3/15

EXTENDED DUE DATE (12/31 YE)

9/15

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED

REFUND EXPECTATIONS

https://myvtax.vermont.gov/_/

TAXES DUE EXPECTATIONS

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

Virginia

ADDRESS	Virginia Department of Taxation Office of Customer Services P.O. Box 1115 Richmond, VA 23218-1115
WEBSITE	http://www.tax.virginia.gov/content/tax-professionals
EMAIL	mailto:Bus_eFile@tax.virginia.gov
PHONE	(804) 367-8037
FAX	(804) 254-6111
TAX REFUND INQUIRIES	(804) 367-2486
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes

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

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS	No
PAYMENT FOR BALANCE DUE	
Direct Debit	N/A
Check	N/A
ePayment	N/A

SIGNATURE REQUIREMENTS	ERO retains Form VA-8453P or VA-8879P for 3 years
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	No perfection period. Returns must be accepted by the due date.
REGULAR DUE DATE (12/31 YE)	4/15
EXTENDED DUE DATE (12/31 YE)	10/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	
REFUND EXPECTATIONS	
	https://www.tax.virginia.gov/wheres-my-refund
TAXES DUE EXPECTATIONS	
	https://www.tax.virginia.gov/individual-income-tax-payment-options

West Virginia

ADDRESS	WV State Tax Department Taxpayer Services Division PO Box 3784 Charleston, WV - 25337-3784
WEBSITE	http://www.tax.wv.gov/
EMAIL	mailto:TaxHelp@WV.Gov
PHONE	Toll Free (800) 982-8297 or (304) 558-3333
FAX	None
TAX REFUND INQUIRIES	Toll Free (800) 982-8297 OR (304) 558-3333
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes

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

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS	Yes
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PAYMENT FOR BALANCE DUE

Direct Debit	No
Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS	None
PIN ALLOWED AS SIGNATURE	N/A
PERFECTION PERIOD	10 Days
REGULAR DUE DATE (12/31 YE)	3/15
EXTENDED DUE DATE (12/31 YE)	9/15
ACCEPTS FEDERAL EXTENSION	A copy of Federal extension form (Federal Form 7004) must be attached to the West Virginia return when filed and the extended due date must be entered on top of the first page of the West Virginia State Tax Return.

TAX YEARS SUPPORTED**REFUND EXPECTATIONS**

<https://mytaxes.wvtax.gov/?link=refund>

<https://mytaxes.wvtax.gov/?link=refund>

TAXES DUE EXPECTATIONS

<https://mytaxes.wvtax.gov>

Wisconsin

ADDRESS	Wisconsin Department of Revenue Electronic Filing Unit P O Box 8949 Madison, WI - 53708-8949
WEBSITE	https://revenue.wi.gov/
EMAIL	mailto:DORElectronicFiling@wisconsin.gov
PHONE	(608) 266-2776
FAX	(608) 267-0834
TAX REFUND INQUIRIES	(608) 266-8100
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FILE	Yes

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

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUNDS	Yes
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	No
ePayment	Yes

SIGNATURE REQUIREMENTS	Act of e-filing is considered to be signature
PIN ALLOWED AS SIGNATURE	N/A
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YE)	4/15
EXTENDED DUE DATE (12/31 YE)	9/15
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	
REFUND EXPECTATIONS	

<https://www.revenue.wi.gov/Pages/Apps/TaxReturnStatus.aspx>

TAXES DUE EXPECTATIONS

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