

## California

## ADDRESS

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

## WEBSITE

<https://ftb.ca.gov>

## EMAIL

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

## PHONE

888-635-0494

## FAX

916-843-6022

## TAX REFUND INQUIRIES

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

## E-FILE MANDATE

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

## OPT-OUT / WAIVER

## 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

## DIRECT DEPOSIT OF REFUNDS

No

## PAYMENT FOR BALANCE DUE

Direct Debit

Yes

Check

Yes

ePayment

Yes

## SIGNATURE REQUIREMENTS

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

the return for the same period, unless it is scanned and included with the e-file return.

**PIN ALLOWED AS SIGNATURE**

No

**PERFECTION PERIOD**

10 calendar days

**REGULAR DUE DATE (12/31 YE)**

5/15

**EXTENDED DUE DATE (12/31 YE)**

11/15

**ACCEPTS FEDERAL EXTENSION**

Require to file state extension. An automatic 7-month extension is given to file Form 199 if the organization is not suspended on the original due date.

**TAX YEARS SUPPORTED**

Current year

**REFUND EXPECTATIONS**

<https://www.ftb.ca.gov/refund/index.asp>

N/A

N/A

**TAXES DUE EXPECTATIONS**

[www.ftb.ca.gov/pay/bankaccount/bank-account-web-pay-for-businesses](http://www.ftb.ca.gov/pay/bankaccount/bank-account-web-pay-for-businesses)

<https://www.ftb.ca.gov/pay/payment-options.html>

N/A

## Florida

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

TAX YEARS SUPPORTED

Current, plus two prior years (follows federal)

REFUND EXPECTATIONS

N/A

N/A

N/A

TAXES DUE EXPECTATIONS

N/A

N/A

N/A

## New York

## ADDRESS

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

## WEBSITE

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

## EMAIL

<mailto:efile@tax.ny.gov>

## PHONE

(518) 457-6387

## FAX

(518) 485-0449

## TAX REFUND INQUIRIES

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

## E-FILE MANDATE

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

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

## OPT-OUT / WAIVER

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

## ACCEPTS STATE ONLY E-FILE

Yes

## 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

## DIRECT DEPOSIT OF REFUNDS

No

## PAYMENT FOR BALANCE DUE

Direct Debit

Yes

Check

Yes

ePayment	Yes
<b>SIGNATURE REQUIREMENTS</b>	This option includes creation of a signature Form TR-579-CT New York State E-File Signature Authorization for Tax Year 2019, For Certain Corporation Tax Returns and Estimated Tax Payments for Corporations This form must be printed and prepared by the ERO/Preparer, and must be signed by both the taxpayer and the ERO/Preparer. In addition, the form must be retained by the ERO/Preparer for a period of three years and presented to NYSDTF if requested.
<b>PIN ALLOWED AS SIGNATURE PERFECTION PERIOD</b>	No
<b>REGULAR DUE DATE (12/31 YE)</b>	7 calendar days
<b>EXTENDED DUE DATE (12/31 YE)</b>	5/15
<b>ACCEPTS FEDERAL EXTENSION</b>	11/15
<b>TAX YEARS SUPPORTED</b>	Require to file state extension
<b>REFUND EXPECTATIONS</b>	Current, plus two prior years (follows federal)
N/A	
N/A	
N/A	
<b>TAXES DUE EXPECTATIONS</b>	
N/A	
N/A	
N/A	