

2024 1120 E-file PDF Filenames

Alabama

PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
✓		1552ElectionCalculations.pdf		If the taxpayer is a member of an affiliated group which files a consolidated federal return, selects Irc1552Method1, Irc1552Method2, Irc1552Method3, Irc1552MethodNoElection or Irc1552MethodOther on Schedule E, and NetFITDeductionRefund (Sch E, Line 12) is not equal to zero then the Federal Income Tax Deduction Calculations must be attached. (Rule SE-AL20C-002, SE-AL20C-003, SE-AL20C-004, SE-AL20C-005, SE-AL20C-006)
		ALNMC.pdf	#Deleted	#Deleted
✓		StateIncomeTaxSCorp.pdf		
✓		Statements.pdf		
		OtherExpenses.pdf	#Deleted	#Deleted
		SeparateNonBusiness.pdf	#Deleted	#Deleted
		OtherSeparatelyStatedItems.pdf	#Deleted	#Deleted
		OtherReconciliationItems.pdf	#Deleted	#Deleted
✓		Consolidated1120.pdf		Consolidated 1120 Pages 1-5 (If applicable) (Rule AL20C-011a, AL20CCH-001b)
✓		Federal 851.pdf		Federal Form 851 (if applicable) (Rule AL20C-011a, AL20CCH-001b)
✓		ALNRA.pdf		
✓		CapitalTaxCredit.pdf		KRCCReceived.pdf(SEC-ALET1-025)

2024 1120 E-file PDF Filenames

✓	SeparateAccountingApproval.pdf		If the Multistate Corporation Separate Accounting checkbox (MultiStateCorpSepAcct) is checked. A copy of the Separate Accounting Approval letter signed by the Commissioner of Revenue must be attached. (Rule AL20C-009a)
✓	AdjustedNetWorthFI.pdf		Amount Adjusted Net Worth Exceeds 6% - This pdf should include the computation of the amount claimed.
✓	NOLYYYYAL20CPg1.pdf		.PDF copy of each Alabama corporate income tax return (page 1 only) where the Net Operating Loss listed on Schedule B that is more than six years old (Rule SB-AL20C-001b, SB-AL20CC-001b)
	Section179AddBack.pdf	#Deleted	#Deleted
	ALScheduleAB.pdf	#Deleted	#Deleted
✓	Form2220AL.pdf		Alabama Form 2220AL Underpayment of Estimated Tax for Corporations (if applicable) (20C)/AL2220.pdf (20C-C). (Rule AL20C-015b, AL20CC-004)
✓	EnterpriseZoneCredit.pdf		If the Enterprise Zone Credit is claimed on the PC then a detailed schedule of computations or documentation must be attached. (SPC-AL20S-001, SPC-AL65-001)
✓	CreditStatements.pdf		EnterpriseZoneCredit.pdf or CreditStatements.pdf (SPC-AL20S-001, SPC-AL65-001)
	EmployerEducationCredit.pdf	#Deleted	#Deleted
	IncomeTaxCredit.pdf	#Deleted	#Deleted
	TaxIncrementFundPymentCredit.pdf	#Deleted	#Deleted
✓	CoalCredit.pdf		CoalCredit.pdf or CreditStatements.pdf if combined with other credit statements. (Rule SBC-AL20C-015)
✓	AL20CCRE.pdf		Alabama 20CCRE - Election to File Consolidated Income Tax Return (if applicable) (RuleAL20CC-006)
✓	StateAdditionalInformation.pdf		StateAdditionalInformation.pdf or K1Statements.pdf

2024 1120 E-file PDF Filenames

✓		The maximum size per submission is 300 MB.	
✓	AL CPT		For CPT
✓	zeroapportstmt.pdf		Zero Apportionment Factor checkbox – The pdf should give an explanation for the zero apportionment factor. (SD1-ALCPT-074, SC-ALPPT-074b)
✓	alenterprisecrdt.pdf		Enterprise Zone Credit – The pdf should include documentation from ADECA (Alabama Dept. of Economic and Community Affairs) reporting the amount of credit the taxpayer is entitled to claim. (ALCPT-032, ALPPT-046)
✓	housingproject.pdf		Investment in Housing – The pdf should include the name of the project, the FEIN of the project, the site of the project, the net amount invested in the project and it must identify how the investments are reported on the taxpayer's balance sheet. (ALCPT-027, ALPPT-041)
✓	alabamareserves.pdf		Reserves In Alabama – This pdf should include the applicable law or regulation that establishes the taxpayer's liability, computation of that liability, and identify the location of the plant, facility, mine or site in Alabama. (ALCPT-026, ALPPT-040)
✓	pollutioncontrol.pdf		Net Investment in Pollution Control – This pdf should include supporting documentation. (ALCPT-025, ALPPT-039)
✓	bondsecurity.pdf		Net Investment in Bonds – This pdf should include the net amount invested, issuing agency, issuance date, and how the investment is reported on the taxpayer's balance sheet. (ALCPT-024, ALPPT-038)
✓	unamortizedproperly.pdf		For PPT
✓	1120MergerAgreementXYZ Corp.pdf		1120 Merger Agreement for XYZ Corporation or Statements.pdf if combined with other statements

2024 1120 E-file PDF Filenames

✓	investment.pdf	Book Value of Investments – This pdf should include a listing for each separate investment, the name of the taxpayer, the taxpayer's FEIN, the taxpayer's address and the book value of the investment. (ALCPT-015, ALPPT-031)
✓	ApportionmentFactor.pdf	Apportionment Factor – If TypeOfTaxpayer is Financial Institution Group Member "F" then Form ET-1-showing the apportionment factor calculations should be attached.
✓	K1Statements.pdf	StateAdditionalInformation.pdf or K1Statements.pdf
✓	ShareholderNotes.pdf	ShareholderNotes.pdf or K1Statements.pdf
✓	SchedD1OtherProperty.pdf	If required to attach a schedule of Other Property for Schedule D1 (Form 20C).
	SchedCOtherProperty.pdf #Deleted	#Deleted
✓	OtherIncome.pdf	OtherIncome.pdf or Statements.pdf if combined with other statements
✓	ScheduleT.pdf	If type of taxpayer is Insurance Company then a pdf including the Schedule T (Premiums and Annuity Considerations) must be attached.
✓	Federal.pdf	If type of taxpayer is Real Estate Investment Trust then a pdf including pages 1-5 of the Federal Return must be attached.
✓	Investment.pdf or ExclDedStmts.pdf	Book Value of Investments – This pdf should include a listing for each separate investment, the name of the taxpayer, the taxpayer's FEIN, the taxpayer's address and the book value of the investment.
✓	FinInsInvestment.pdf	Book Value of Investments (Financial Institution exclusion) – This pdf should include a listing for each separate investment, name of entity, entity's FEIN, entity's address and book value of the investment.

2024 1120 E-file PDF Filenames

✓	goodwill.pdf	Goodwill – This pdf should include for each direct purchase the goodwill originally acquired, the date the direct purchase occurred, accumulated amortization, the name and location of the business acquired and the name and FEIN of the entity that acquired the business and goodwill. (ALCPT-017, ALPPT-032)
	ConsolidatedIncome.pdf	If file a consolidated corporate tax return.

Alaska

PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
✓			If the federal return exceeds 50 pages. Refer Instructions for Form 6000 (Attachment of Federal Return). For further guidelines.	
✓	Federal Attachment			

Arkansas

PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
✓		OtherStateReturns.pdf		Other State Tax Credit (Other State Returns)
✓		AR1100NOL.pdf		
✓		ARBIC.pdf	whole sequence of pdf should not exceed 750MB and single pdf should be within 60MB	Business Incentive Credits (Certificates)
		“Name of Certificate”.pdf	#Deleted	#Deleted

2024 1120 E-file PDF Filenames

	"Stillborn Child Tax Credit".pdf	#Deleted	#Deleted
✓	"AR1099PT".pdf		Report of Income Tax Withheld or Paid on Behalf of Nonresident Member (AR1099-PT)
✓	"AR1036".pdf		Employee Tuition Reimbursement Tax Credit (AR1036)
	IRSForm8891.pdf	#Deleted	#Deleted

Colorado

PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
✓		SUBDR1316		
✓		LOWINC		
✓			The PDF size limitation is 4MB	
✓		CONTLAND		
✓		CAREER		
✓		HISTPROP		
✓		SUBCAPGAINFED		
✓		CCCDR1317		
✓		GCAPPSUMRY		
✓		OTHER		
✓		ESTDR205		
✓		WORKS		
✓		ALTFUELINV		
✓		GCDR1305		
✓		GC8283		

2024 1120 E-file PDF Filenames

✓	ESTDR204	
✓	AVDR0086	
✓	MARIJUANA	
✓	DR0107	
✓	SCHEDULEK1	
✓	DR0348	
✓	CHARITABLESUB	
✓	PLASTIC	
✓	CHILDINV	
✓	DR008586	
✓	ADDOTHER	
✓	EZDR0078	
✓	EZPRECERT	EZPRECERT is the Enterprise Zone Pre-Certification issued by the Colorado Office of Economic Development and International Trade (OEDIT)
✓	PUC	
✓	EMPCHILDCARE	
✓	CROTHER	
✓	SUBOTHER	
✓	LONGTERM	
✓	HPTC	HPTC is the certification provided by the Office of Economic Development that certifies a commercial property as qualifying for the historic property preservation credit
✓	AVDR0085	

2024 1120 E-file PDF Filenames

✓	EZCERTCONTRIBUTION	EZCERTCONTRIBUTION is the Certification for Enterprise Zone Contribution Tax Credit, issued by the Colorado Office of Economic Development and International Trade (OEDIT)
✓	EZCERTCOMMBLDG	EZCERTCOMMBLDG is the Certificate for Enterprise Zone Vacant Commercial Building Rehabilitation Tax Credit, issued by the Colorado Office of Economic Development and International Trade (OEDIT)
✓	EZCERTRND	EZCERTRND is the Certificate for Enterprise Zone Research and Development Tax Credit issued by the Colorado Office of Economic Development and International Trade (OEDIT)
✓	OTHERSTATE	OTHERSTATE is a copy of the other state return(s) when tax paid another state credit is claimed
✓	REFUNDCERT	REFUNDCERT is the Refund Certificate issued by the Colorado Office of Economic Development and International Trade (OEDIT)
✓	CHIPCERT	CHIPCERT is the CHIP Zone Tax Credit Certificate issued by the Colorado Office of Economic Development and International Trade (OEDIT)
✓	EZCERT	EZCERT is the Enterprise Zone Tax Credit Certificate issued by the Colorado Office of Economic Development and International Trade (OEDIT)
✓	DR0619	DR0619 is the form to report assigned Innovative Motor Vehicle and Truck Credits and Electric Bicycle Credit
	RTC	RTC is the certification provided by the Office of Economic Development that certifies a residential property as qualifying for the historic property preservation credit
	HPTCTransfer	HPTCTransfer is the written transfer agreement provided to the Office of Economic Development for transfer of historic property preservation credit
	RURALJUMP	RURALJUMP is the certification provided by the Office of Economic Development that certifies a Rural Jump Start credit

2024 1120 E-file PDF Filenames

CADA	CADA is the certificate provided by the Colorado Dept of Agriculture to taxpayers claiming the agricultural asset lease deduction
BUSPERPROP	BUSPERPROP is the business personal property tax statement issued by Colorado county assessors
DR0348P	DR0348P is the form to report the amount of contaminated land credit allocated to each partner or shareholder
DR0348T	DR00348T is the form to report contaminated land credit that has been sold to another taxpayer. This form is used for tax year 2022 and after
DR8454	DR8454 is the signed DR 8454 declaration for electronic filing for Income tax
RECV106K	RECV106K is a copy of the Colorado K-1 the taxpayers received from their Partnerships
EARLYCHILDHOOD	EARLYCHILDHOOD is the Early Childhood Professional Credential issued by the Colo Dept of Early Childhood
RETROFIT	RETROFIT is the retrofitting a residence certificate issued by Colorado Division of Housing

Connecticut

PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
	Supporting Documents		None	Connecticut does not support PDF documents - but they will not reject if you do attach

Delaware

PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
✓			None	
	Federal Attachment			

2024 1120 E-file PDF Filenames

District of Columbia

PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
✓			2.1.2 Submission Size The instance of a federal or state submission XML file cannot exceed 3 GB compressed. The maximum size of an individual PDF file attached to the submission is 60 MB uncompressed. We recommend chunking submissions greater than or equal to 50 MB	

ENTER FROM SELECTION

PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
		ItemizedOtherAdditionsSchedule		Required when Schedule A "Other" addition exists

Florida

PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
✓		OtherAttachment58		
✓		OtherAttachment59		
✓		OtherAttachment42		
✓		OtherAttachment60		

2024 1120 E-file PDF Filenames

✓	OtherAttachment57
✓	OtherAttachment62
✓	OtherAttachment54
✓	OtherAttachment63
✓	OtherAttachment64
✓	OtherAttachment65
✓	OtherAttachment66
✓	OtherAttachment67
✓	OtherAttachment68
✓	OtherAttachment69
✓	OtherAttachment61
✓	OtherAttachment43
✓	OtherAttachment55
✓	OtherAttachment47
✓	OtherAttachment53
✓	OtherAttachment52
✓	OtherAttachment51
✓	OtherAttachment44
✓	OtherAttachment45
✓	OtherAttachment70
✓	OtherAttachment46
✓	OtherAttachment84
✓	OtherAttachment50
✓	OtherAttachment49

2024 1120 E-file PDF Filenames

✓	OtherAttachment48
✓	OtherAttachment56
✓	OtherAttachment86
✓	OtherAttachment99
✓	OtherAttachment15
✓	OtherAttachment98
✓	OtherAttachment97
✓	OtherAttachment96
✓	OtherAttachment95
✓	OtherAttachment94
✓	OtherAttachment93
✓	OtherAttachment92
✓	OtherAttachment91
✓	OtherAttachment90
✓	OtherAttachment89
✓	OtherAttachment82
✓	OtherAttachment87
✓	OtherAttachment71
✓	OtherAttachment85
✓	OtherAttachment41
✓	OtherAttachment83
✓	OtherAttachment81
✓	OtherAttachment80
✓	OtherAttachment79

2024 1120 E-file PDF Filenames

✓	OtherAttachment78
✓	OtherAttachment77
✓	OtherAttachment76
✓	OtherAttachment75
✓	OtherAttachment74
✓	OtherAttachment73
✓	OtherAttachment72
✓	OtherAttachment88
✓	OtherAttachment01
✓	OtherAttachment14
✓	OtherAttachment12
✓	OtherAttachment10
✓	OtherAttachment09
✓	OtherAttachment08
✓	OtherAttachment07
✓	OtherAttachment06
✓	OtherAttachment05
✓	OtherAttachment04
✓	OtherAttachment16
✓	OtherAttachment02
✓	OtherAttachment13
✓	F1120SchV
✓	F1120SchIII
✓	F1120Cntrb

2024 1120 E-file PDF Filenames

✓	F1120NCL	
✓	F1120Pg2Ln17	
✓	F1120Pg1Ln09	
✓	F1120Pg1Ln01Reconcil	
✓		None
✓	OtherAttachment17	
✓	OtherAttachment40	
✓	OtherAttachment03	
✓	OtherAttachment29	
✓	OtherAttachment39	
✓	OtherAttachment38	
✓	OtherAttachment37	
✓	OtherAttachment36	
✓	OtherAttachment35	
✓	OtherAttachment34	
✓	OtherAttachment33	
✓	OtherAttachment32	
✓	OtherAttachment11	
✓	OtherAttachment30	
✓	OtherAttachment28	
✓	OtherAttachment27	
✓	OtherAttachment19	
✓	OtherAttachment25	
✓	OtherAttachment18	

2024 1120 E-file PDF Filenames

✓	OtherAttachment24
✓	OtherAttachment23
✓	OtherAttachment22
✓	OtherAttachment21
✓	OtherAttachment20
✓	OtherAttachment26
✓	OtherAttachment31
✓	Federal (Federal type)

Georgia

PDF Attachments	Recommended dPDF	Required PDF Filename	Size Limitations	Additional Information
✓		Form IT-Addback Related Member Intangible Expenses and Costs and Interest Expenses and Costs		
✓		Consolidated Return Payment Schedule		
✓		Approval to file a Consolidated GA Return		
✓		Georgia Form 4562 Depreciation and Amortization		
✓		Form IT-303 Application for Extension of Time for Filing State Income Tax Returns		

2024 1120 E-file PDF Filenames

✓	Form G-2RP Withholding on Sales or Transfers of Real Property and Associated Tangible PersonalProperty by Nonresidents
✓	Form G2-A Withholding on Distributions to Non-Resident Members/Shareholders
✓	Form 7004 - Application for Automatic Extension of Time To File
✓	Income allocated elsewhere

Idaho

PDF Attachments	Recommendations	Required PDF Filename	Size Limitations	Additional Information
✓		Form_70_01		
✓		Form_14_01		
✓		Reimburse_Credit_01		
✓		Misc_Stmt_01		
✓		Comb_Report_Sheet_0001		
✓		Form_56_01		
✓		Form_75IMV_01		
✓		Form_49ER_01		
✓		Form_49E_01		
✓		Form_41ESR_01		

2024 1120 E-file PDF Filenames

✓	Form_41A_01
✓	Form_75IC_01

None

#Deleted

#Deleted

Illinois

PDF Attachments

Recommended PDF

Required PDF Filename

Size Limitations

Additional Information

✓

Federal Attachment

Illinois MeF does not have a specific naming convention for the binary attachment

pdf file formats are available

Indiana

PDF Attachments

Recommended PDF

Required PDF Filename

Size Limitations

Additional Information

✓

No required filenames at this time.

None

Indiana now accepts PDF attachments to electronic returns

Iowa

PDF Attachments

Recommended PDF

Required PDF Filename

Size Limitations

Additional Information

✓

CashAccrualAdj

Required if cash to accrual adjustments exist on IA 1120F

✓

whole sequence of pdf should not exceed 750MB and single pdf should be within 60MB(Same as federal)

✓

NonBusinessIncomeAllocationExplanation

Required if IA Schedule D is included

2024 1120 E-file PDF Filenames

✓	IANOLCarryFwdCCorp	Required if remaining Iowa NOL carryforward from C corporation years exists on IA 1120S
✓	RelatedExpenses	Required if IA Schedule D related expenses exist
✓	TaxOnAnnualizedQ4	Required if tax for IA Form 2220 4th quarter is annualized
✓	TaxOnAnnualizedQ3	Required if tax for IA Form 2220 3rd quarter is annualized
✓	TaxOnAnnualizedQ2	Required if tax for IA Form 2220 2nd quarter is annualized
✓	IAScheduleK1AdditionalAttachment	Required if IA 1120S Schedule K-1 has additional attachments
✓	TaxOnAnnualized	Required if tax for IA Form 2220 1st quarter is annualized
✓	Annualized	Required if tax is annualized
✓	PTEModificationsK1	Required if All-source PTE modifications from Iowa K-1s exist
✓	AmendedReturnExplanation	Required if choosing "other" as a reason for amendment
Federal Attachment		whole sequence of pdf should not exceed 750MB and single pdf should be within 60MB

Kansas

PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
✓			None	

Kentucky

PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information

2024 1120 E-file PDF Filenames

	Federal Attachment		limited to those documents that are not included in our schema	
Louisiana				
PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
✓			None	
	Federal Attachment			
Maine				
PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
✓			There is no size limitation	
	Federal Attachment			
Maryland				
PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
✓			Test return file and PDF cannot exceed 1GB	
		PreservConserveEase		Form and line number to which attachment is linked
		BioHeatingOil		Form and line number to which attachment is linked
		WineriesAndVineyards		Form and line number to which attachment is linked
		FilmProdActivity		Form and line number to which attachment is linked
		CreditFinalCert		Form and line number to which attachment is linked

2024 1120 E-file PDF Filenames

AeroElectDefCont	Form and line number to which attachment is linked
OysterShellRecycling	Form and line number to which attachment is linked
DistCashFlowLimitWkSheet	Form and line number to which attachment is linked
NonMDIncWrksheet	Form and line number to which attachment is linked
OtherIncomeSched	Form and line number to which attachment is linked
TangibleAssetsSched	Form and line number to which attachment is linked
ApprvdHeritStructure	Form and line number to which attachment is linked
MDEL101B	Form and line number to which attachment is linked
EndowMD	Form and line number to which attachment is linked
CreditQualVehicle	Form and line number to which attachment is linked
NonResTaxSchedK1	Form and line number to which attachment is linked
EnterpriseZone	Form and line number to which attachment is linked
HealthEntZoneHir	Form and line number to which attachment is linked
CelluloEthanolTechResrch Dev	Form and line number to which attachment is linked
CreditCommInvest	Form and line number to which attachment is linked
CreditMDEconDev	Form and line number to which attachment is linked
CyberSecurityInvest	Form and line number to which attachment is linked
MDEmpSecClearance	Form and line number to which attachment is linked
CreditResearchDevelop	Form and line number to which attachment is linked
BioTechInvestmentIncentiv e	Form and line number to which attachment is linked
CreditCleanEnergy	Form and line number to which attachment is linked
CreditMDMinedCoal	Form and line number to which attachment is linked
CreditJobCreation	Form and line number to which attachment is linked

2024 1120 E-file PDF Filenames

Massachusetts

PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
✓				

Michigan

PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
✓			None	
✓			None	Michigan MBT
		FederalCopy.pdf		Michigan MBT
		Michigan Department of Treasury approval letter received from Assignor		Michigan MBT
		FederalCopy.pdf		
		A copy of any recorded Farmland Development Rights Agreement(s)(FDRAs) not claimed on the previous year return		Michigan MBT
		MBT Schedule of Business Activity for Non-Designated Members of a UBG Protected Under Public Law 86-272(Form 4581)		Michigan MBT
		Anchor Company Taxable Value Credit		Michigan MBT

2024 1120 E-file PDF Filenames

Anchor Company Payroll Credit	Michigan MBT
Fees And Assessments:Other fees paid in the state of incorporation	Michigan MBT
Fees And Assessments:All other assessments	Michigan MBT
Schedule T from Annual Statement	Michigan MBT
UBG member state return Proforma	Michigan MBT
MEGA Employment Tax Credit-MEDC Annual Tax Credit Certificate	Michigan MBT
MEGA Photovoltaic Technology Credit MEDC Annual Tax Credit Certificate	Michigan MBT
An official allocation of the tax statement amount between property subject to an FDRA and property not covered by an FDRA	Michigan MBT
MEGA Photovoltaic Technology Credit	Michigan MBT
Part II Agreement Property Tax Statements(Bills)	Michigan MBT
Copy of the state of incorporation tax form on which Michigan premiums were reported	Michigan MBT

2024 1120 E-file PDF Filenames

UBG member financial statements	Michigan MBT
UBG-Worksheet showing removal of data for federal members that are not on the combined MBT	Michigan MBT
UBG-Worksheet showing intra-group eliminations	Michigan MBT
Additional return or schedule information	Michigan MBT
Film Production Credit Post-Production Certificate and MBT Film Credit Assignment (Form 4589)	Michigan MBT
Additional Project Codes	Michigan MBT
A copy of the receipt showing payment of years 2007 or 2008 property taxes	Michigan MBT
MEGA Photovoltaic Technology Credit MEDC Annual Tax Credit Certificate	Michigan MBT
MEGA Employment Tax Credit - MEDC Annual Tax Credit Certificate	Michigan MBT
MEGA Research And Development - MEDC Annual Tax Credit Certificate	Michigan MBT

2024 1120 E-file PDF Filenames

Property Tax Bills Paid On Industrial Personal Property	Michigan MBT
Property Tax Bills Paid On Telephone Personal Property	Michigan MBT
Property Tax Bills Paid On Natural Gas Pipeline Personal Property	Michigan MBT
DELEG documentation	Michigan MBT
Any UBG member claiming the Next Energy Payroll Credit.Statement	Michigan MBT
MEGA Employment Tax Credit - MEDC Annual Tax Credit Certificate	Michigan MBT
Business Income Tax Worksheet	Michigan MBT
Next Energy Business Activity Credit-MEDC Certificate	Michigan MBT
MSHDA Certificate	Michigan MBT
UBG member state return - Proforma	Michigan MBT
Start-Up Business Credit - MEDC Certification Letter	Michigan MBT
Michigan Department of Treasury approval letter received from Assignor	Michigan MBT
Anchor Company Taxable Value Credit	Michigan MBT

2024 1120 E-file PDF Filenames

	Anchor Company Payroll Credit	Michigan MBT
	Fees And Assessments:All other assessments	Michigan MBT
	Schedule T from Annual Statement	Michigan MBT
	Michigan Business Page from Annual Statement	Michigan MBT
	Copy of the state of incorporation taxform on which Michigan premiums were reported	Michigan MBT
	Hybrid Technology Research And Development Credit - MEDC Annual Tax Credit Certificate	Michigan MBT

Minnesota

PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
✓			Test return file and PDF cannot exceed 60MB	
	Federal Attachment		Test return file and PDF cannot exceed 60MB	

Mississippi

PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
✓			10 MB	

2024 1120 E-file PDF Filenames

✓	Underestimate of Corporate Income Tax Worksheet.pdf	10 MB
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Missouri

PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
✓			The file order of attachments and procedures must follow the IRS requirements for binary attachments as found in IRS publication 4163.	

Montana

PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
✓			Maximum Size Per PDF is 60MB Uncompressed	
		Schedule NOL	#Deleted	#Deleted
		FORM PT-WH		
		FORM PT-AGR		
		FORM PT-STM		
		Form Schedule C	#Deleted	#Deleted
		Schedule M	#Deleted	#Deleted
		Form CIT	#Deleted	#Deleted
		Schedule WE	#Deleted	#Deleted
		Media Claim Form	#Deleted	#Deleted

2024 1120 E-file PDF Filenames

	Form JGI	#Deleted	#Deleted
	CLT-4 SCHEDULE K-COMBINED		
	PTE-Montana Adjustments Worksheet	#Deleted	#Deleted
	FORM TETC		
	Form IUFC	#Deleted	#Deleted
	FORM HI		
	FORM MINE-CERT		
	FORM AEPC		
	FORM FPC-PP Sch.I		
	FORM FPC-PP Sch.II		
	FORM FPC		
	FORM DCAC		
	FORM CC		
	FORM BBSC		
	FORM AFCR		
	FORM ENRG-A		
	FORM OSC		
	FORM QEC		
	FORM RCYL		
	FORM RSCH		

Nebraska

PDF Attachments	Recommended dPDF	Required PDF Filename	Size Limitations	Additional Information
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2024 1120 E-file PDF Filenames

✓			The name of the binary attachment file must be less than or equal to 64 bytes.& A single PDF file must not exceed 60MB in size.	
	Federal Attachment	#Deleted	#Deleted	

New Hampshire

PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
✓			None	
	Federal Attachment	#Deleted	#Deleted	

New Jersey

PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
	Federal Attachment			The maximum size of an individual PDF file attached to the submission is 60 MB uncompressed.

New Mexico

PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
✓			#Deleted	#Deleted
	Federal Attachment			New Mexico uses the String20Type for attachment file names, which limits the name of the attachment to 20 characters.

2024 1120 E-file PDF Filenames

New York

PDF Attachments	Recommended PDF Filename	Size Limitations	Additional Information
	CT-225-AB		CT-225-AB Group Member Modifications
	CT-236	#Deleted	#Deleted
	CT-239	#Deleted	#Deleted
	CT-242	#Deleted	#Deleted
	CT-243	#Deleted	#Deleted
	CT-250	#Deleted	#Deleted
	CT-259	#Deleted	#Deleted
	CT-399		CT-399 Depreciation Adjustment Schedule
	CT-40	#Deleted	#Deleted
	CT-41	#Deleted	#Deleted
	CT-631	#Deleted	#Deleted
	DTF-622	#Deleted	#Deleted
	DTF-624	#Deleted	#Deleted
	DTF-630	#Deleted	#Deleted
	DTF-686-ATT		DTF-686-ATT New York Reportable Transaction Disclosure Statement and Request for a Determination
	FederalReturn		Federal Attachment

New York Cities - New York City

PDF Attachments	Recommended PDF Filename	Size Limitations	Additional Information
	FED-1120 Full		

2024 1120 E-file PDF Filenames

3L_SchBLn11_NOLDed		
3L_SchBLn21f_InvInc		
3L_SchBLn4_SubCap		
3L_SchBLn7b_FedAddBk		
3L_Pg1_AltAllocMeth		
4S_SchBLn1_TaxB4		
NYC-EXT Subsidiary Listing		Extension
4S_SchBLn6a_NOLDed		
3L_SchBLn1_TaxB4		
Signature Form		Extension
Federal Attachment		
NYC-222	#Deleted	#Deleted

North Carolina

PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
✓			No Size Limit	For Extension
Federal Attachment			#Deleted	#Deleted
Federal Attachment			#Deleted	#Deleted

North Dakota

PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
✓			#Deleted	#Deleted

2024 1120 E-file PDF Filenames

	Federal Attachment	Property Tax Clearance Record, North Dakota credit computation schedules, or the Federal Extension Form 7004
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Oklahoma

PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
✓			No Limit	
	Federal Attachment		#Deleted	#Deleted

Oregon

PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
✓			60 MB for Individual PDF File attached, 750 MB including all federal and state XML files and PDF attachments.	
		NonunitaryInc_Additions.pdf		The NonunitaryInc_Additions.pdf is required if the return has an amount for addition code 164 on the OR-ASC-CORP. Form OR20 and OR-20-INC.
		IncomeNonBusinessOrLoss.pdf		he Net Nonbusiness income (loss) Schedule is required if Schedule OR-AP-2 reports a net nonbusiness income amount included in line 1 on line 2
		PriorYrInstallmentSaleGain.pdf		The Gains from Prior Years Installment Sales Schedule is required if Schedule OR-AP-2 reports a gain from prior year amount included in line 1 on line 3.
		ORNetNonBusInc.pdf		The Net Nonbusiness Oregon Income (loss) Schedule is required if there is an amount in Schedule OR-AP-2 Nonbusiness income allocated entirely to Oregon in line 7

2024 1120 E-file PDF Filenames

ORPriorYrInstallGain.pdf	The Gain from Oregon Prior Year Installment Sales Schedule is required if there is an amount in Schedule OR-AP-2, Line 8.
CapitalLossCarryover.pdf	The Capital Loss from Other Years Schedule is required if there is an amount in Schedule OR-AP-2, line 10(b)
AppNetLossDed.pdf	The Apportioned Net Loss Deduction Schedule pdf is required if there is an amount in Schedule OR-AP-2, line 10(a)
FormORDRD.pdf	FormORDRD.pdf is required if the return has an amount for subtraction code 370 on the OR-ASC-CORP and the Form ORDRD is not supported in the XML. Form OR-20 and OR-20-INC.
NonunitaryInc.pdf	The NonunitaryInc.pdf is required if the return has an amount for subtraction code 371 on the OR-ASC-CORP. Form OR-20 and OR-20-INC.
FF1120p1.pdf	The FF1120p1.pdf is required for a consolidated Form OR-20 or Form OR-20-INC
ORApportionWorkpapers.pdf	The Oregon apportionment work papers are required if a Schedule OR-AP is sent with a consolidated return
SubcontractorExclusion.pdf	The SubcontractorExclusion.pdf is required if the return has an amount on line 10. is required if the return has an amount on line 10
OtherDeductions.pdf	OtherIncome.pdfThe OtherDeductions.pdf is required for a consolidated submission that has an amount on line 26 of the Federal Form 1120.
ORPTEWH_REISupport.pdf	The ORWithholdingPayments.pdf is required if there is an amount on Form OR-20, line 24, Form OR-20-I, line 18 or Form OR-20-INS line 27.

2024 1120 E-file PDF Filenames

	Qualified Research Activities Credit Form	Form and line number to which attachment is linked
	Annual Statement	Form and line number to which attachment is linked
	Oregon Statement	Form and line number to which attachment is linked
	Oregon Statement 2	Form and line number to which attachment is linked
	Oregon Statement 3	Form and line number to which attachment is linked
	Oregon Statement 4	Form and line number to which attachment is linked
	Oregon Statement 5	Form and line number to which attachment is linked
	Other Name	Form and line number to which attachment is linked
	OtherIncome.pdf	The OtherIncome.pdf is required for a consolidated submission that has an amount on line 10 of the Federal Form 1120.
Federal Attachment		Form and line number to which attachment is linked

Pennsylvania

PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
✓			#Deleted	#Deleted
		RCT-106 Schedule 2 PA Corp		
		PASingleMemberLLC		
		Signature Document	#Deleted	#Deleted
Federal Attachment			#Deleted	#Deleted

2024 1120 E-file PDF Filenames

Pennsylvania Cities - Philadelphia

PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
			None	Does not support PDF attachment

Rhode Island

PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
✓			None	For tax year 2024 and 2025, banking institutions are required to file the Combined Reporting Study due at the same time as T-74.
	N/A	N/A	#Deleted	#Deleted

South Carolina

PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
✓			#Deleted	#Deleted
✓		Consolidated Computation of Income and License Fee	#Deleted	#Deleted
✓		W2	#Deleted	#Deleted
✓	N/A	1099		Each individual PDF cannot exceed 60 megabytes uncompressed. The attachment description max length is 128, and the attachment file name max length is 64.

Tennessee

PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
✓			#Deleted	#Deleted
✓			#Deleted	#Deleted

2024 1120 E-file PDF Filenames

✓	Federal Attachment	N/A		TN accepts PDF attachments for Report of Debts documentation and Schedule BP
Texas				
PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
			#Deleted	#Deleted
	N/A	N/A		Does not support PDF attachment
Utah				
PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
✓		N/A	None	We accept a binary attachment of the TC-131 form, in addition to the <FormTC131> worksheet, in the XML file.
	Federal Attachment		#Deleted	#Deleted
Vermont				
PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
✓	Federal Attachment	N/A		. Although there is no defined size limit, keeping attachments as small as possible
Virginia				
PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
✓		Form502 Schedule 502ADJ - Conservation Tillage Statement		

2024 1120 E-file PDF Filenames

✓	Form500 Schedule 500A - Nonapportionable Investment Function Income
✓	Form502 Schedule 502ADJ - Enterprise Zone Form 301
✓	Form502 Schedule 502ADJ - Enterprise Zone Investment Tax Credit
✓	Form500 Schedule 500CR - Conservation Tillage Statement
✓	Form500 Schedule 500CR - Biodiesel and Green Diesel Certificate
✓	Form502 Schedule 502ADJ - Biodiesel and Green Diesel Certificate
✓	Form500 Schedule 500CR - Fertilizer and Pesticide Application Statement
✓	Form500 Schedule 502ADJ- Fertilizer and Pesticide Application Statement
✓	Form500 Consolidated Return Attachment
✓	Form500 Telecommunications Tax Form 500T

2024 1120 E-file PDF Filenames

✓	Form500 Combined Return Attachment	Do not exceed 60MB (uncompressed) for each PDF fileThe name of the PDF file cannot exceed 64 characters
✓	Form500 Schedule 502ADJ - Waste Motor Oil Burning Equipment Attachment	
✓	Form500 Schedule 500CR - Recyclable Materials Credit Attachment	
✓	Form500 Schedule 502ADJ - Clean Fuel Vehicle Tax Credit	
✓	Form500 Schedule 500CR - Vehicle Emmissions Testing Equipment Attachment	
✓	Form500 Schedule 502ADJ - Vehicle Emmissions Testing Equipment Attachment	
✓	Form500 Schedule 500CR - Major Business Facility Form 304	
✓	Form500 Schedule 502ADJ - Major Business Facility Form 304	
✓	Form500 Schedule 500CR - Clean Fuel Jobs Creation Credit Form 305	
✓	Form500 Schedule 502ADJ - Clean Fuel Jobs Creation Credit Form 305	

2024 1120 E-file PDF Filenames

✓	Form500 Schedule 500CR - Agricultural Best Management Attachment
✓	Form500 Schedule 500CR - Enterprise Zone Form 301
✓	Form500 Schedule 500CR - Waste Motor Oil Burning Equipment Attachment
✓	Form500 Coalfield Employment Enhancement Credit Form 306
✓	Form500 Schedule 500CR - Coalfield Employment Enhancement Credit Form 306
✓	Form500 Schedule 502ADJ - Coalfield Employment Enhancement Credit Form 306
✓	Form500 Schedule 500CR - Coal Employment and Production Incentive Certificate
✓	Form500 Schedule 502ADJ - Coal Employment and Production Incentive Certificate
✓	Form500 Form 500C Additional Tax

2024 1120 E-file PDF Filenames

✓	Result of Federal Audit Checkbox
✓	Other - Attach Explanation Checkbox
✓	Form500 Federal Return Attachment
✓	Form500 Schedule 502ADJ - Agricultural Best Management Attachment

Washington DC

PDF Attachments	Recommendations	Required PDF Filename	Size Limitations	Additional Information
	Federal Attachment	N/A	None	

West Virginia

PDF Attachments	Recommendations	Required PDF Filename	Size Limitations	Additional Information
✓		ScheduleL.pdf		Schedule L must be attached IF Schedule L credit schedule not supported electronically
✓		ATTC-1.pdf		Schedule ATTC-1 must be attached IF Schedule ATTC-1 credit schedule not supported electronically
✓		CIP.pdf		Schedule CIP must be attached IF Schedule CIP credit schedule not supported electronically
✓		JSP-1.pdf		Schedule JSP-1 must be attached IF Schedule JSP-1 credit schedule not supported electronically
✓		SAAM-1.pdf		Schedule SAAM-1 must be attached IF Schedule SAAM-1 credit schedule not supported electronically
✓		DSV-1.pdf		Schedule DSV-1 must be attached IF Schedule DSV-1 credit schedule not supported electronically

2024 1120 E-file PDF Filenames

✓	NGL-1.pdf	Schedule NGL-1 must be attached IF Schedule NGL-1 credit schedule not supported electronically
✓	DNG-1.pdf	Schedule DNG-1 must be attached IF Schedule DNG-1 credit schedule not supported electronically
✓	PCM-1.pdf	Schedule PCM-1 must be attached IF Schedule PCM-1 credit schedule not supported electronically
✓	IMSTTC-1.pdf	Schedule IMSTTC-1 must be attached IF Schedule IMSTTC-1 credit schedule not supported electronically
✓	NIPA-2.pdf	Form WV/NIPA-2 must be attached IF NIPA-2 credit schedule not supported electronically
✓	MPTAC-1.pdf	Schedule MPTAC-1 must be attached IF Schedule MPTAC-1 credit schedule not supported electronically
✓	IRS990.pdf or IRS990T.pdf	IF Form CIT-120, Entity Type “Nonprofit” is marked, then either IRS 990 or IRS 990-T MUST be attached
✓	ScheduleJ.pdf	Schedule J must be attached IF Schedule J credit schedule not supported electronically
✓	AG-1.pdf	Form WV/AG-1 must be attached IF AG-1 credit schedule not supported electronically
✓	RBIC.pdf	Schedule RBIC must be attached IF RBIC credit schedule not supported electronically
✓	MITC-1.pdf	Schedule MITC-1 must be attached IF MITC-1 credit schedule not supported electronically
✓	EOTC-HTM.pdf	
✓	EOTC-1.pdf	Schedule EOTC-1 must be attached IF EOTC-1 credit schedule not supported electronically
✓	IRS8996.pdf	If Schedule B Line 22 is other than 0, then Form 8996 MUST be attached
✓	IRSScheduleD.pdf	If NRSR Box is marked, the Federal Schedule D MUST be attached

2024 1120 E-file PDF Filenames

✓	AFTC-1.pdf	Schedule AFTC-1 must be attached IF Schedule AFTC-1 credit schedule not supported electronically
✓	Form WV/BCS-A - Business Investment and Job Expansion Credit	
✓	FIIA-TCS.pdf	Schedule FIIA must be attached IF Schedule FIIA credit schedule not supported electronically
✓	Schedule O - Residential Housing Development Projects Credit	
✓	Schedule WV/MITC-1 - Manufacturing Investment Tax Credit	
✓	Schedule I - Industrial Expansion/Revitalization Credit	
✓	Schedule WV/EOTC-1 - Economic Opportunity Tax Credit	
✓	Schedule RBIC - Historic Rehabilitated Buildings Investment Cr.	
✓	WV/BCS-1 - Business Investment and Job Expansion Credit	
✓	Form WV/NIPA-2 - WV Neighborhood Investment Program Cr.	
✓	WV/HGBITC-1 - High- Growth Business Investment Tax Credit	

2024 1120 E-file PDF Filenames

✓	WV/SRDTC-1 - Strategic Research and Development Tax Credit		
✓	Schedule R and D - Research and Development Projects Credit		
✓	Form WV/CNF-120 - Schedule A-2		
✓	Form WV/CNF-120 - Schedule A-1		
		#Deleted	#Deleted
✓	WV/BCS-Small - Small Business Invest. and Jobs Expansion Tax Cr.		
✓	Schedule WVFIIA-TCS - Film Industry Investment Tax Credit		
✓	OCF.pdf		Schedule OCF must be attached IF Schedule OCF credit schedule not supported electronically
✓	WV/SPF-100U - Underpayment of Estimated Business Franchise Tax		
✓	Form WV/SPF-100 - Schedule B - Business Franchise Tax Credits		
✓	WV/SPF-100 - Schedule SP - Shareholder Information and NR Withholding		

2024 1120 E-file PDF Filenames

✓	Schedule WV/FOTC-1 - Financial Organization Transition Credit	
✓	Schedule C - Coal Loading Facilities Credit	
✓	Schedule WV/FOGW-1 - Financial Organization Goodwill Tax Credit	
✓	PVA-1.pdf	Schedule PVA must be attached IF Schedule PVA credit schedule not supported electronically
✓	Schedule WV/ATTC-1 - Apprentice Training Tax Credit	
✓	Schedule WV/UNOLC-1 - Cr. for utility taxpayers w/NOL carryovers	
✓	Form WV/AIF-1 - Aerospace Industrial Facility Investment Credit	
✓	Schedule J - West Virginia Military Incentive Credit	
✓	Schedule K - Telephone Utilities Rate Reduction Credit	
✓	Schedule L - Electric and Gas Utilities Rate Reduction Credit	
✓	Form WV/AG-1 - Environmental Agricultural Equipment Tax Credit	

2024 1120 E-file PDF Filenames

✓	Schedule WV/MPTAC-1 - Manufacturing Property Tax Adjustment Cr.			
✓	Federal Attachment	#Deleted	#Deleted	

Wisconsin

PDF Attachments	Recommended PDF	Required PDF Filename	Size Limitations	Additional Information
✓		WI CNS		For CNS
✓			16MB Limitation if its more than 16MB. You will need to do a W-RA Attachments Data File Transmission	An attached Schedule VC would be named SchVC.pdf
✓		WI pdf TEST		