

Alabama

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

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DUE

| | |
|--------------|-----|
| Direct Debit | Yes |
| Check | Yes |
| ePayment | Yes |

| | |
|---------------------------|---|
| SIGNATURE REQUIREMENTS | ERO retains AL-8453 for 3 years |
| PIN ALLOWED AS SIGNATUR | No |
| PERFECTION PERIOD | 10 calendar days |
| REGULAR DUE DATE | 04/15 |
| EXTENDED DUE DATE | 10/15 |
| ACCEPTS FEDERAL EXTENSI | State extension |
| DRIVER'S LICENSE | Required |
| WEBSITE FOR DRIVER'S LICE | The Alabama Department of Revenue is committed to fighting stolen identity refund fraud. To that end, the Department request that taxpayer's driver license number or State Issued ID number, as well as the state that issued it, the issue date and expiration date be submitted with the return. Omitting any of this information will cause your return to rejected and a paper return must be filed. |
| AVERAGE REFUND TIME | |
| E-filed Return | significantly faster than paper returns |
| Paper Return | up to 90 days |
| TAX YEARS SUPPORTED | Within 3 calendar years |
| 1040NR DUAL STATUS | Paper Filing of State Return Required |
| 1040NR NON-DUAL STATUS | Paper |
| REFUND EXPECTATIONS | |
| www.revenue.alabama.gov | |

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

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

to their own accounts. Avoiding potential refund fraud by sending paper checks outweighs taking the risk of sending a refund electronically to the wrong party.

TAXES DUE EXPECTATIONS

https://myalabamataxes.alabama.gov/tap/_/

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

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

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

Arizona

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|----------------------|---|
| ADDRESS | Arizona Department of Revenue 1600 West Monroe Street, Phoenix, AZ 85007 |
| WEBSITE | http://www.azdor.gov |
| EMAIL | AZefile@azdor.gov |
| PHONE | (602) 255-3381 |
| FAX | (602) 716-7999 |
| TAX REFUND INQUIRIES | https://www.aztaxes.gov/Home/CheckRefund(602) 255-3381 or (800) 352-4090 |

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FIL No

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DUE

| | |
|--------------|-----|
| Direct Debit | Yes |
| Check | Yes |
| ePayment | Yes |

| | |
|---------------------------|---|
| SIGNATURE REQUIREMENTS | Form AZ-8879 |
| PIN ALLOWED AS SIGNATUR | Yes - Fed/State, No - State only |
| PERFECTION PERIOD | 5 calendar days |
| REGULAR DUE DATE | 04/15 |
| EXTENDED DUE DATE | 10/15 |
| ACCEPTS FEDERAL EXTENSI | Federal extension. State extension and payment if tax due |
| DRIVER'S LICENSE | Optional |
| WEBSITE FOR DRIVER'S LICE | https://azdor.gov/individual-income-tax-filing-assistance/verifying-identity-and-avoiding-identity-theft . Statement: In an ongoing effort to protect taxpayers from identity theft, the IRS, state tax agencies, and the tax industry are asking you to provide your driver's license or state-issued identification number . To learn more, visit azdor.gov/individual-income-tax-filing-assistance/verifying-identity-and-avoiding-identity-theft . |
| AVERAGE REFUND TIME | |
| E-filed Return | 7-10 days |
| Paper Return | 11-30 days |
| TAX YEARS SUPPORTED | Within 3 calendar years. |
| 1040NR DUAL STATUS | PDF Attachment Allowed |
| 1040NR NON-DUAL STATUS | Paper |
| REFUND EXPECTATIONS | |
| | https://aztaxes.gov/Home/CheckRefund |
| | https://azdor.gov/individual-income-tax-filing-assistance/wheres-my-refund . |
| | To check on refund status, ADOR asks tax professionals and taxpayers to use the “Where's My Refund?” tool to look up their refund located at AZTaxes.gov/Home/CheckRefund . |

TAXES DUE EXPECTATIONS

<https://aztaxes.gov/Home/PaymentIndividual/>

Taxpayers may make an individual or small business income tax payment online by using the payment page at AZTaxes.gov/Home/PaymentIndividual/.

Arkansas

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| ADDRESS | Ledbetter Building 1816 W 7th St, Rm 2220 Little Rock, AR 72201 |
| WEBSITE | http://www.arkansas.gov/incometax |
| EMAIL | mailto:individual.income@dfa.arkansas.gov |
| PHONE | (501) 682-1100 / (800) 882-9275 |
| FAX | (501) 682-7692 |
| TAX REFUND INQUIRIES | https://www.dfa.arkansas.gov/income-tax/individual-income-tax/wheres-my-refund/(800)882-9275 |

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FIL No

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

Other

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DUE

| | |
|--------------|-----|
| Direct Debit | Yes |
| Check | Yes |

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| ePayment | No |
| SIGNATURE REQUIREMENTS | ERO retains AR-8453 for 3 years |
| PIN ALLOWED AS SIGNATUR | No |
| PERFECTION PERIOD | 10 calendar days |
| REGULAR DUE DATE | 04/15 |
| EXTENDED DUE DATE | 10/15 |
| ACCEPTS FEDERAL EXTENSI | State accepts federal extension. (There is a box on our (140) returns if you're filing under an extension. If the box is checked, State presumes that a federal extension has been filed or attached) |
| DRIVER'S LICENSE | Optional |
| WEBSITE FOR DRIVER'S LICE | https://www.dfa.arkansas.gov/income-tax/individual-income-tax/ |
| AVERAGE REFUND TIME | |
| E-filed Return | 10 business days |
| Paper Return | 5 weeks |
| TAX YEARS SUPPORTED | Within 3 calendar years. |
| 1040NR DUAL STATUS | Paper Filing of State Return Required |
| 1040NR NON-DUAL STATUS | Paper |
| REFUND EXPECTATIONS | |
| www.atap.arkansas.gov | |

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

TAXES DUE EXPECTATIONS

www.atap.arkansas.gov

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

California

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

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DUE

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|--------------|-----|
| Direct Debit | Yes |
| Check | Yes |
| ePayment | Yes |

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| SIGNATURE REQUIREMENTS | ERO retains 8453, 8453PMT, or 8879 for 4 years. Carry from federal (default if federal e-file is enabled) Practitioner PIN Self-Select PIN Form 8453 (default if federal e-file is not enabled) |
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| PIN ALLOWED AS SIGNATURE | Yes |
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| PERFECTION PERIOD | 5 business days |
|-------------------|-----------------|

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| REGULAR DUE DATE | 04/15 |
|------------------|-------|

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|-------------------|-------|
| EXTENDED DUE DATE | 10/15 |
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| ACCEPTS FEDERAL EXTENSION | Automatic extension |
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| DRIVER'S LICENSE | Optional |
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| WEBSITE FOR DRIVER'S LICENSE | https://www.ftb.ca.gov/file/ways-to-file/online/help-with-filing-online.html |
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| AVERAGE REFUND TIME | |
|---------------------|--|

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| E-filed Return | up to 2 weeks |
|----------------|---------------|

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|--------------|---------------|
| Paper Return | up to 4 weeks |
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| TAX YEARS SUPPORTED | Within 3 calendar years. |
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|--------------------|------------------------|
| 1040NR DUAL STATUS | PDF Attachment Allowed |
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| 1040NR NON-DUAL STATUS | E-file |
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| REFUND EXPECTATIONS | |
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| https://www.ftb.ca.gov/refund/index.asp | |
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| N/A | |
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| TAXES DUE EXPECTATIONS | |
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| N/A | |
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| N/A | |
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Colorado

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| ADDRESS | Colorado Department of Revenue Steve Asbell, Coordinator Federal/State Electronic Filing Program PO Box 17087, Rm. 206 Denver, CO 80217-0087 |
| WEBSITE | http://www.taxcolorado.com |
| EMAIL | mailto:stephen.asbell@state.co.us , dor_efileadmin@state.co.us |
| PHONE | (303) 866-3889 |
| FAX | (303) 866-3211 |
| TAX REFUND INQUIRIES | (303) 238-7378 |
| E-FILE MANDATE | Returns claiming enterprise zone credits must be filed electronically by statute |

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FIL Yes

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DU

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS ERO retains DR-8453 for 4 years

PIN ALLOWED AS SIGNATUR No

PERFECTION PERIOD 5 calendar days

REGULAR DUE DATE 04/15

EXTENDED DUE DATE 10/15

ACCEPTS FEDERAL EXTENSI Automatic extension

DRIVER'S LICENSE Optional

WEBSITE FOR DRIVER'S LICE <https://www.colorado.gov/pacific/tax/refund-status-identity-verification-correspondence-department>

AVERAGE REFUND TIME

E-filed Return 7-14 days

Paper Return Varies by date of receipt: By January: Refund is received within 3 weeks. By February: Refund is received within 4 weeks. By March: Refund is received within 5 weeks. By April: Refund is received within 11 weeks.

TAX YEARS SUPPORTED Within 3 calendar years.

1040NR DUAL STATUS PDF Attachment Required

1040NR NON-DUAL STATUS E-file

REFUND EXPECTATIONS

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

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

dollars are going to the right person, could delay individual income tax refunds up to 60 days beyond the time frames of prior years.

TAXES DUE EXPECTATIONS

N/A

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

Connecticut

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|--------------------------|---|
| ADDRESS | Department of Revenue Services Douglas Harding, Coordinator E-file Coordinator 25 Sigourney Street Hartford, CT 06106 |
| WEBSITE | http://www.ct.gov/DRS |
| EMAIL | mailto: Ct.efile@ct.gov |
| PHONE | 860-297-4973 |
| FAX | (860) 297-4761 |
| TAX REFUND INQUIRIES | (860) 297-5962 or (800) 382-9463 |
| E-FILE MANDATE | Must e-file if preparing 50+ returns |
| OPT-OUT / WAIVER | |
| ACCEPTS STATE ONLY E-FIL | Yes |

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DUE

| | |
|--------------|-----|
| Direct Debit | Yes |
| Check | Yes |
| ePayment | Yes |

| | |
|------------------------------|--|
| SIGNATURE REQUIREMENTS | Completing federal 8879 signature requirements satisfies state requirement |
| PIN ALLOWED AS SIGNATURE | Yes |
| PERFECTION PERIOD | 5 calendar days |
| REGULAR DUE DATE | 04/15 |
| EXTENDED DUE DATE | 10/15 |
| ACCEPTS FEDERAL EXTENSION | penalty is assessed if the return is filed within the extended due date and all tax due has paid by the Regular Due Date. |
| DRIVER'S LICENSE | Required |
| WEBSITE FOR DRIVER'S LICENSE | The Connecticut Department of Revenue Services (DRS) is committed to protecting taxpayer identity information and guarding against the misappropriation of funds. DRS continues to increase its anti-fraud efforts in coordination with the IRS, other state tax agencies, and tax preparers. As part of these anti-fraud efforts, DRS would like each taxpayer (primary and secondary), to enter in their Driver's license or State-issued ID information. |
| AVERAGE REFUND TIME | |
| E-filed Return | CT does not make any promises for refund timing |
| Paper Return | CT does not make any promises for refund timing |
| TAX YEARS SUPPORTED | Within 3 calendar years. |
| 1040NR DUAL STATUS | Paper Filing of State Return Required |
| 1040NR NON-DUAL STATUS | E-file |

REFUND EXPECTATIONS

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

Taxpayers can check on the status of their Income Tax refund using DRS' myconneCT portal by visiting <https://drs.ct.gov/eservices> and selecting the Where's my Refund? option in the Individuals panel. Taxpayers must provide

their SSN, Tax Year, and the exact amount of the refund requested.

TAXES DUE EXPECTATIONS

N/A

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

Delaware

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

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND

PAYMENT FOR BALANCE DUE

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

| | |
|---|--|
| Check | Yes |
| ePayment | Yes |
| SIGNATURE REQUIREMENTS | ERO retains DE-8453 for 3 years. An electronically transmitted return is not considered complete, and therefore filed, unless and until Form 8453 is signed by the taxpayer and received by the IRS. |
| PIN ALLOWED AS SIGNATURE | No |
| PERFECTION PERIOD | 5 calendar days |
| REGULAR DUE DATE | 04/15 |
| EXTENDED DUE DATE | 10/15 |
| ACCEPTS FEDERAL EXTENSION | State extension |
| DRIVER'S LICENSE | Optional |
| WEBSITE FOR DRIVER'S LICENSE | Not Available |
| AVERAGE REFUND TIME | |
| E-filed Return | 2-5 business days |
| Paper Return | 21 days |
| TAX YEARS SUPPORTED | Within 3 calendar years. |
| 1040NR DUAL STATUS | PDF Attachment Required |
| 1040NR NON-DUAL STATUS | E-file |
| REFUND EXPECTATIONS | |
| https://revenue.delaware.gov | |

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

TAXES DUE EXPECTATIONS
N/A

N/A

District of Columbia

| | |
|--------------------------|---|
| ADDRESS | Chief, Systems and Forms Sylvia M. Magby 1101 4th Street, SW, 2nd Floor, Washington, DC 20024 |
| WEBSITE | https://otr.cfo.dc.gov |
| EMAIL | mailto:efile@dc.gov |
| PHONE | (202) 442-6239 or (202) 442-6279 |
| FAX | (202) 442-6890 |
| TAX REFUND INQUIRIES | https://mytax.dc.gov/_/#1 (202) 759-1946 |
| E-FILE MANDATE | |
| OPT-OUT / WAIVER | |
| ACCEPTS STATE ONLY E-FIL | Yes |

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DU

| | |
|--------------|-----|
| Direct Debit | Yes |
| Check | Yes |
| ePayment | Yes |

SIGNATURE REQUIREMENTS ERO retains D-40E for 3 years

| | |
|---|---|
| PIN ALLOWED AS SIGNATUR | No |
| PERFECTION PERIOD | 5 calendar days |
| REGULAR DUE DATE | 04/15 |
| EXTENDED DUE DATE | 10/16 |
| ACCEPTS FEDERAL EXTENSI | If you require more time to file your return, submit an extension of time to file request, Form FR-127, on or before April 15. A copy of the federal application for an extension of time to file is acceptable for requesting an extension of time for filing a DC return. |
| DRIVER'S LICENSE | Optional |
| WEBSITE FOR DRIVER'S LICE | https://otr.cfo.dc.gov/page/electronic-filing-option |
| AVERAGE REFUND TIME | |
| E-filed Return | 1-2 weeks |
| Paper Return | 2-3 weeks |
| TAX YEARS SUPPORTED | Within 3 calendar years |
| 1040NR DUAL STATUS | No Attachment Required |
| 1040NR NON-DUAL STATUS | Paper |
| REFUND EXPECTATIONS | |
| https://mytax.dc.gov/ | |

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

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

TAXES DUE EXPECTATIONS

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

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

To make paying taxes more convenient and hassle-free, the District of Columbia Office of Tax and Revenue (OTR) allows different payment options.

Federal

ADDRESS

WEBSITE

EMAIL

PHONE

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FIL

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

| | |
|----------|-----|
| Resident | Yes |
|----------|-----|

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

| | |
|-------------|-----|
| Nonresident | Yes |
|-------------|-----|

| | |
|-----------|-----|
| Extension | Yes |
|-----------|-----|

| | |
|----------|-----|
| Estimate | Yes |
|----------|-----|

| | |
|---------|-----|
| Amended | Yes |
|---------|-----|

| | |
|-------|--|
| Other | |
|-------|--|

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DU

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

| | |
|-------|-----|
| Check | Yes |
|-------|-----|

| | |
|----------|-----|
| ePayment | Yes |
|----------|-----|

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATUR N/A

PERFECTION PERIOD

REGULAR DUE DATE 04/18

EXTENDED DUE DATE 10/16

ACCEPTS FEDERAL EXTENSION

DRIVER'S LICENSE Required

WEBSITE FOR DRIVER'S LICENSE

AVERAGE REFUND TIME

E-filed Return

Paper Return

TAX YEARS SUPPORTED

1040NR DUAL STATUS No Attachment Required

1040NR NON-DUAL STATUS Paper

REFUND EXPECTATIONS

TAXES DUE EXPECTATIONS

Federal - FINCen 114

ADDRESS

WEBSITE

EMAIL

PHONE

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FIL

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

| | |
|----------|-----|
| Resident | Yes |
|----------|-----|

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

| | |
|-------------|-----|
| Nonresident | Yes |
|-------------|-----|

| | |
|-----------|-----|
| Extension | Yes |
|-----------|-----|

| | |
|----------|--|
| Estimate | |
|----------|--|

| | |
|---------|-----|
| Amended | Yes |
|---------|-----|

| | |
|-------|--|
| Other | |
|-------|--|

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND N/A

PAYMENT FOR BALANCE DU

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

| | |
|-------|----|
| Check | No |
|-------|----|

| | |
|----------|----|
| ePayment | No |
|----------|----|

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATUR N/A

PERFECTION PERIOD

REGULAR DUE DATE 04/15

EXTENDED DUE DATE 10/15

ACCEPTS FEDERAL EXTENSION

DRIVER'S LICENSE Required

WEBSITE FOR DRIVER'S LICENSE

AVERAGE REFUND TIME

E-filed Return

Paper Return

TAX YEARS SUPPORTED

1040NR DUAL STATUS No Attachment Required

1040NR NON-DUAL STATUS N/A

REFUND EXPECTATIONS

TAXES DUE EXPECTATIONS

Federal - Form 2350

ADDRESS

WEBSITE

EMAIL

PHONE

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FIL

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

Resident

Part-Year Resident

Nonresident

Extension Yes

Estimate

Amended

Other

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND

PAYMENT FOR BALANCE DU

Direct Debit Yes

Check Yes

ePayment

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATUR

PERFECTION PERIOD
 REGULAR DUE DATE 04/18
 EXTENDED DUE DATE 10/15

ACCEPTS FEDERAL EXTENSI
 DRIVER'S LICENSE
 WEBSITE FOR DRIVER'S LICE
 AVERAGE REFUND TIME

E-filed Return

Paper Return

TAX YEARS SUPPORTED
 1040NR DUAL STATUS
 1040NR NON-DUAL STATUS
 REFUND EXPECTATIONS

TAXES DUE EXPECTATIONS

Federal - Form 4868

ADDRESS

WEBSITE

EMAIL

PHONE

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FIL

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

Resident

Part-Year Resident

Nonresident

Extension Yes

Estimate

Amended

Other

LEGEND

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

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

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

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

"E-file Not Offered by Jurisdiction" - Paper only form offered by jurisdiction - e-file not supported

DIRECT DEPOSIT OF REFUND

PAYMENT FOR BALANCE DU

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATUR N/A

PERFECTION PERIOD

REGULAR DUE DATE 04/18

EXTENDED DUE DATE 6/15

ACCEPTS FEDERAL EXTENSION

DRIVER'S LICENSE Required

WEBSITE FOR DRIVER'S LICENSE

AVERAGE REFUND TIME

E-filed Return

Paper Return

TAX YEARS SUPPORTED

1040NR DUAL STATUS No Attachment Required

1040NR NON-DUAL STATUS

REFUND EXPECTATIONS

TAXES DUE EXPECTATIONS

Georgia

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

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FIL Yes

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DUE

| | |
|--------------|-----|
| Direct Debit | Yes |
| Check | Yes |

| | |
|---|--|
| ePayment | Yes |
| SIGNATURE REQUIREMENTS | ERO retains GA-8453 for 3 years |
| PIN ALLOWED AS SIGNATUR | Yes |
| PERFECTION PERIOD | 5 calendar days |
| REGULAR DUE DATE | 04/15 |
| EXTENDED DUE DATE | 10/15 |
| ACCEPTS FEDERAL EXTENSI | Federal extension |
| DRIVER'S LICENSE | Optional |
| WEBSITE FOR DRIVER'S LICE | GADOR is providing the following expectations; however, Company may draft language which conveys such information for GADOR's approval related to DL/ID information: • For individual income tax e-file returns: GADOR requests transmission of the DL/ID State Issued and DL/ID number be included with the tax return, if available. • For printed/paper individual income tax forms requesting the DL/ID Card Information: GADOR requests transmission of the DL/ID State Issued and DL/ID number on the form(s), if available. |
| AVERAGE REFUND TIME | |
| E-filed Return | It may take more than 90 days from the date of receipt by DOR to process a return and issue a refund. |
| Paper Return | More than 6 weeks for returns paper-filed before April 1 12 weeks for returns paper-filed after April 1 |
| TAX YEARS SUPPORTED | Within 3 calendar years. |
| 1040NR DUAL STATUS | Paper Filing of State Return Required |
| 1040NR NON-DUAL STATUS | Paper |
| REFUND EXPECTATIONS | |
| https://dor.georgia.gov/taxes/check-my-refund-status | |

The Georgia Department of Revenue strives to protect Georgia taxpayers

from tax fraud. It may take up to 12 weeks from the date of receipt by GADOR to process a return and issue a refund. All first-time Georgia income tax filers, or taxpayers who have not filed in Georgia for at least five (5) years, will receive a paper check.

TAXES DUE EXPECTATIONS

<https://dor.georgia.gov/taxes/tax-faqs-due-dates-and-other-resources/tax-due-dates>

<https://dor.georgia.gov/taxes/how-do-i-make-tax-payment>

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

If filing and paying electronically:

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

Pay by ACH debit using the approved software function.

Pay with a credit card using the Georgia Tax Center (GTC).

(<https://gtc.dor.ga.gov>).

If filing electronically and paying via paper check:

Mail your check with the appropriate payment voucher to the address on the voucher. The payment voucher can be printed from the software program or **obtained from the GADOR's website.**

If filing and paying via paper returns/checks:

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

Hawaii

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

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FIL Yes

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DUE

| | |
|--------------|-----|
| Direct Debit | Yes |
| Check | Yes |

ePayment

Yes

SIGNATURE REQUIREMENTS Act of e-file is considered to be a signature

PIN ALLOWED AS SIGNATUR No

PERFECTION PERIOD Hawaii does not have a perfection period; return has to be resubmitted after the correction.

REGULAR DUE DATE 04/22

EXTENDED DUE DATE 10/22

ACCEPTS FEDERAL EXTENSI Hawaii does not support federal extension

DRIVER'S LICENSE Optional

WEBSITE FOR DRIVER'S LICE Not Available

AVERAGE REFUND TIME

E-filed Return 10-15 days**Paper Return** 6-8 weeks

TAX YEARS SUPPORTED Within 3 calendar years.

1040NR DUAL STATUS Paper Filing of State Return Required

1040NR NON-DUAL STATUS Paper

REFUND EXPECTATIONS

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

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

TAXES DUE EXPECTATIONS

N/A

N/A

Idaho

| | |
|----------------------|---|
| ADDRESS | Idaho State Tax Commission PO Box 36 Boise ID 83722-0410 |
| WEBSITE | tax.idaho.gov |
| EMAIL | E-file Help Desk: efilehelp@tax.idaho.gov Tax Information: taxrep@tax.idaho.gov |
| PHONE | E-file Help Desk: (208) 334-7660 & (208) 332-6632 Tax Information: Phone: (800) 972-7660 |
| FAX | Lisa Schroeder: (208) 334-7650 |
| TAX REFUND INQUIRIES | https://idahotap.gentax.com/tap/_/ Phone: (888) 228-5770 or (208) 364-7389 tax.idaho.gov/refund |

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FIL Yes

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DUE

| | |
|--------------|-----|
| Direct Debit | No |
| Check | Yes |
| ePayment | Yes |

SIGNATURE REQUIREMENTS

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

PIN ALLOWED AS SIGNATURE

No

PERFECTION PERIOD

10 calendar days

REGULAR DUE DATE

04/18

EXTENDED DUE DATE

10/17

ACCEPTS FEDERAL EXTENSION

Federal extension

DRIVER'S LICENSE

Optional

WEBSITE FOR DRIVER'S LICENSE

<https://tax.idaho.gov/i-1187.cfm#dl>

AVERAGE REFUND TIME

E-filed Return

Seven to Eight weeks after you receive an acknowledgment

Paper Return

6 weeks

TAX YEARS SUPPORTED

Within 3 calendar years.

1040NR DUAL STATUS

Paper Filing of State Return Required

1040NR NON-DUAL STATUS

E-file

REFUND EXPECTATIONS

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

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

TAXES DUE EXPECTATIONS

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

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

Illinois

| | |
|--------------------------|---|
| ADDRESS | Illinois Department of Revenue Electronic Filing Division 101 W. Jefferson, MC 2-249 Springfield, IL 62704 Returns without payment: Illinois Department of Revenue Springfield, IL 62719-0001 Returns with payment: Illinois Department of Revenue Springfield, IL 62726-0001 |
| WEBSITE | http://www.iltax.com/#&panel1-1 |
| EMAIL | mailto:mailto:REV.ILDOR.MEFIIT@illinois.gov |
| PHONE | (217) 524-4767 |
| FAX | (217) 782-7992 |
| TAX REFUND INQUIRIES | url:http://tax.illinois.gov/Individuals/Refunds.htm (800) 732-8866 or (217) 782-3336 |
| E-FILE MANDATE | Must e-file if preparing 10+ returns. |
| OPT-OUT / WAIVER | ERO retains Form IL-8948 for 3 years |
| ACCEPTS STATE ONLY E-FIL | Yes |

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

| | |
|------------------------------|---|
| DIRECT DEPOSIT OF REFUND | Yes |
| PAYMENT FOR BALANCE DUE | |
| Direct Debit | Yes |
| Check | Yes |
| ePayment | Yes |
| SIGNATURE REQUIREMENTS | ERO retains IL-8453 for 3 years |
| PIN ALLOWED AS SIGNATURE | No |
| PERFECTION PERIOD | 5 business days |
| REGULAR DUE DATE | 04/15 |
| EXTENDED DUE DATE | 10/16 |
| ACCEPTS FEDERAL EXTENSION | Illinois grants an automatic six-month extension of time to file return. If you receive a federal extension of more than six months, you are automatically allowed that extension for Illinois. These extensions do not grant you an extension of time to pay any tax you owe. If you determine that you will owe tax, you must use Form IL-505-I, Automatic Extension Payment for Individuals, to pay any tax you owe to avoid penalty and interest on tax not paid by April 18, 2016. |
| DRIVER'S LICENSE | Optional |
| WEBSITE FOR DRIVER'S LICENSE | Driver's license or state identification card information is not required but is preferred to be received with the e-file tax return. It can be used as a security measure to help prevent identity theft and fraud. If no driver's license or state ID card information is available or provided, you should be prompted to indicate this in the software. |
| AVERAGE REFUND TIME | |
| E-filed Return | 14 days |
| Paper Return | 4-6 weeks |
| TAX YEARS SUPPORTED | Within 3 calendar years |
| 1040NR DUAL STATUS | Paper Filing of State Return Required |

1040NR NON-DUAL STATUS Paper**REFUND EXPECTATIONS**

<https://tax.illinois.gov/individuals/refunds.html>

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

The Illinois Department of Revenue (IDOR) is required to review returns and ensure the amounts requested as refunds are issued accurately and to the legitimate recipient. Once a return is received by IDOR, many different factors can affect the timing of a refund. Some returns take longer to review than others for many reasons including, but not limited to:

- when and how the return was filed,
- our current return inventory levels,
- identity theft and fraud security measures,
- the types of income tax credits claimed, and
- the type and amount of a refund.

TAXES DUE EXPECTATIONS

<https://tax.illinois.gov/individuals/pay.html>

N/A

Indiana

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

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

| | |
|------------------------------|---|
| DIRECT DEPOSIT OF REFUND | Yes |
| PAYMENT FOR BALANCE DUE | |
| Direct Debit | Yes |
| Check | Yes |
| ePayment | Yes |
| SIGNATURE REQUIREMENTS | ERO retains IT-8879 for 3 years from close of tax year |
| PIN ALLOWED AS SIGNATURE | Yes |
| PERFECTION PERIOD | 5 calendar days |
| REGULAR DUE DATE | 04/15 |
| EXTENDED DUE DATE | 11/14 |
| ACCEPTS FEDERAL EXTENSION | Federal extension |
| DRIVER'S LICENSE | Optional |
| WEBSITE FOR DRIVER'S LICENSE | http://www.in.gov/dor/4703.htm |
| AVERAGE REFUND TIME | |
| E-filed Return | 2-4 weeks |
| Paper Return | 4-8 weeks |
| TAX YEARS SUPPORTED | Within 3 calendar years |
| 1040NR DUAL STATUS | No Attachment Required |
| 1040NR NON-DUAL STATUS | E-file |
| REFUND EXPECTATIONS | |
| | https://www.in.gov/dor/i-am-a/individual/check-refund/ |
| | N/A |

TAXES DUE EXPECTATIONS

<https://www.in.gov/dor/i-am-a/individual/payments-and-billing/>

N/A

Iowa

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

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FIL Yes

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DUE

| | |
|--------------|-----|
| Direct Debit | Yes |
| Check | Yes |
| ePayment | Yes |

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

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

TAXES DUE EXPECTATIONS

N/A

N/A

Kansas

| | |
|----------------------|---|
| ADDRESS | Kansas Department of Revenue Electronic Services 905 SW Jackson Street RM 806 PO Box 3506 Topeka, Kansas 66601-3506 |
| WEBSITE | http://www.ksrevenue.org |
| EMAIL | eservices@ks.gov or Hope.Manderino@ks.gov |
| PHONE | (785) 296-6993 or (785) 291-3539 |
| FAX | (785) 296-0153 |
| TAX REFUND INQUIRIES | https://www.kdor.ks.gov/Apps/kcsc/increfundstatus.aspx785-368-8222 |

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FIL No

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DUE

| | |
|--------------|-----|
| Direct Debit | Yes |
| Check | Yes |

| | |
|---|--|
| ePayment | Yes |
| SIGNATURE REQUIREMENTS | Signature process used for Federal Return accepted for Kansas signature requirement. No signature required for Online returns. No signature document should be mailed to Kansas. |
| PIN ALLOWED AS SIGNATUR | No |
| PERFECTION PERIOD | 5 business days |
| REGULAR DUE DATE | 04/18 |
| EXTENDED DUE DATE | 10/15 |
| ACCEPTS FEDERAL EXTENSI | Federal extension |
| DRIVER'S LICENSE | Optional |
| WEBSITE FOR DRIVER'S LICE | https://www.ksrevenue.org/eservefile.html |
| AVERAGE REFUND TIME | |
| E-filed Return | 10 -14 days |
| Paper Return | 8-12 weeks |
| TAX YEARS SUPPORTED | Within 3 calendar years |
| 1040NR DUAL STATUS | No Attachment Required |
| 1040NR NON-DUAL STATUS | Paper |
| REFUND EXPECTATIONS | |
| https://www.kdor.ks.gov/apps/kcsc/increfundstatus.aspx | |

Taxpayers expecting refunds that filed electronically can expect a deposit in 10 to 14 business days. Taxpayers expecting a refund that filed using a paper form should allow at least 16 to 20 weeks to receive a refund back by mail. To check your current year tax refund, go to our website or call 785-368-8222 for automated refund information. You will need your Social Security number(s) and the expected amount of your refund. Any errors, inaccurate forms or information, photocopied forms, or incomplete information will delay the processing of a return and can extend the timeframe for you to expect your refund.

TAXES DUE EXPECTATIONS

<https://www.kansas.gov/payment-portal/>

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

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


NEW TY 2024 – Kansas will now accept partial payments for those with a **balance due but can't pay in full**. If the software chooses to offer this to filers as an option, then it becomes required for the software to provide the filer

with the statement information below since they aren't paying in full. Also, include in the required statement the

information on how much the filer scheduled to pay electronically and then the remaining balance that would be due using one of the below payment methods on or prior to the April 15th, 2025, due date to avoid any P&I.


Statement:

(New Payment option added below at the first bullet point, please update):

 Visit our KDOR Tax Payment Portal at <https://www.kansas.gov/payment-portal/> - this payment option is for

electronic payments only where you don't have to create an account and will just follow the prompts through

to make a payment by providing the needed information.

 Make a direct payment using your banking information allows you to “file now, pay later” by choosing the

date you would like your bank account debited. Go to the Kansas Department of Revenue Customer Service

Center at <https://www.kdor.ks.gov/Apps/kcsc/login.aspx> to create a login and make an electronic payment.

To create a login, you will need access to your email and an access code that is assigned by the department

or your prior year's tax information. To avoid any penalties or interest you must have the balance due paid in

full no later than the April 15th due date. Payments can be created on the due date no later than 11:59pm to

be considered timely submitted. If you need the access code or assistance, please call 1-785-368-8222 or

send an email to: kdor_tac@ks.gov

 Make a credit card payment for your Kansas tax can be done online through third-party vendors. Services

and fees vary, but all vendors accept major credit cards. Go to <https://ksrevenue.org/faqs-credit.html> for a

list of vendors authorized to accept payments for Kansas. To make sure your payment is timely you can

create the payment on the due date of April 18th no later than 11:59pm.

 If you are unable to pay the full amount due, you should file your Kansas income tax return then pay as much

as you can before the filing due date by making smaller payments to Kansas using our Customer Service

Center for bank account withdraws at <https://www.kdor.ks.gov/Apps/kcsc/login.aspx> or our credit card

payment options at <https://ksrevenue.org/faqs-credit.html>. Penalties and

interest will accrue on any unpaid

balance due after the due date until fully paid. If you cannot get the tax debit paid by the due date, there is

an option to set up a payment plan once the debit is considered past due. For the payment plan request information go to <https://ksrevenue.org/payplan.html> or call 1-785-296-6121 for payment plan assistance.

Kentucky

| | |
|--------------------------|---|
| ADDRESS | Kentucky Department of Revenue Ashleigh Johnson 501 High Street, Station 22 Frankfort, KY 40601-2103 |
| WEBSITE | http://www.revenue.ky.gov |
| EMAIL | mailto:audreyj.terry@ky.gov , krystal.embry@ky.gov , ashleigh.johnson@ky.gov |
| PHONE | (502) 564-5370 |
| FAX | (502) 564-0230 |
| TAX REFUND INQUIRIES | https://itrefundstatus.ky.gov/TRFWeb/index.jsp Phone: (502) 564-1600 |
| E-FILE MANDATE | Must e-file if preparing more than 10 returns (follows IRS e-filemandate) |
| OPT-OUT / WAIVER | 8948-K |
| ACCEPTS STATE ONLY E-FIL | Yes |

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS ERO retains 8879-K for 3 years, or completes federal Form 8879

PIN ALLOWED AS SIGNATURE Yes

PERFECTION PERIOD 5 calendar days

REGULAR DUE DATE 04/15

EXTENDED DUE DATE 10/15

ACCEPTS FEDERAL EXTENSION Kentucky accepts Form 40A102.

DRIVER'S LICENSE Optional

WEBSITE FOR DRIVER'S LICENSE The Kentucky Department of Revenue had added a field to the individual income tax return forms 740, 740-EZ, 740-NP, 740-NP-R that **allows taxpayers to provide their driver's license or state issued ID number if they choose. While providing a driver's license or state issued ID number is optional, doing so may expedite return processing. The Kentucky Department of Revenue uses the driver's license or state issued ID number to screen returns for tax fraud and identity theft problems. Returns that do not include a driver's license or state issued ID number will not be scrutinized more than returns that do include a driver's license or state issued ID number.**

AVERAGE REFUND TIME

E-filed Return 7-10 Days

Paper Return 4-6 weeks

TAX YEARS SUPPORTED Within 3 calendar years

1040NR DUAL STATUS Paper Filing of State Return Required

1040NR NON-DUAL STATUS E-file

REFUND EXPECTATIONS

<https://refund.ky.gov/>

The Kentucky Department of Revenue takes active steps to protect taxpayers, and taxpayer dollars, from fraud and identity theft. This can increase the time it takes to review and process income tax returns and requests for refunds. The department strives to process individual income tax requests efficiently and is committed to processing individual requests for income tax refunds within a timely manner. Taxpayers may check their refund **status online by using the Where's My Refund? application on the Kentucky Department of Revenue website.**

TAXES DUE EXPECTATIONS

<https://revenue.ky.gov/Individual/Individual-Income-Tax/Pages/default.aspx>

N/A

Kentucky Cities: Louisville

| | |
|--------------------------|--|
| ADDRESS | Louisville Metro Revenue Commission 617 W Jefferson St Louisville, KY 40202 502-574-4860 |
| WEBSITE | https://louisvilleky.gov/ |
| EMAIL | LMRCMeF@metrorevenue.org |
| PHONE | 502-574-4860 |
| FAX | |
| TAX REFUND INQUIRIES | |
| E-FILE MANDATE | LMRC's OL forms do have an associated e-file mandate. This mandate requires any tax preparer that files, or reasonably expects to file, 10 or more returns, forms, or reports per year must file the following forms electronically beginning January 1, 2024. |
| OPT-OUT / WAIVER | N/A |
| ACCEPTS STATE ONLY E-FIL | Yes |

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check No

ePayment Yes

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE N/A

PERFECTION PERIOD 10 Days

REGULAR DUE DATE 04/15

EXTENDED DUE DATE 10/16

ACCEPTS FEDERAL EXTENSION

DRIVER'S LICENSE Required

WEBSITE FOR DRIVER'S LICENSE

AVERAGE REFUND TIME

E-filed Return

Paper Return

TAX YEARS SUPPORTED 2020

1040NR DUAL STATUS N/A

1040NR NON-DUAL STATUS N/A

REFUND EXPECTATIONS

TAXES DUE EXPECTATIONS

Louisiana

| | |
|--------------------------|--|
| ADDRESS | Louisiana Department of Revenue Shanna Kelly or Kathleen Sheffield, Baton Rouge Headquarters, Coordinator Information Technology Division E-Services P.O. Box 201 Baton Rouge, LA 70821-0201 or Baton Rouge Headquarters, 617 North Third Street, Baton Rouge, LA 70802. (855) 307-3893 |
| WEBSITE | http://www.revenue.louisiana.gov |
| EMAIL | LDR-VendorLOI@la.gov |
| PHONE | (225) 219-2490 or (225) 219-2488 |
| FAX | (225) 219-2651 |
| TAX REFUND INQUIRIES | https://latap.revenue.louisiana.gov/?Link=WMR (888) 829-3071 or (225) 922-3270 |
| E-FILE MANDATE | Must e-file at least 90% of returns if preparing 100+ returns. All Nonresident Professional Athlete returns must be e-filed. |
| OPT-OUT / WAIVER | |
| ACCEPTS STATE ONLY E-FIL | Yes |

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS ERO retains LA-8453 for 3 years. If using a PIN, Form LA-8453 is not required.

PIN ALLOWED AS SIGNATURE Yes

PERFECTION PERIOD 5 calendar days

REGULAR DUE DATE 05/15

EXTENDED DUE DATE 11/15

ACCEPTS FEDERAL EXTENSION Form R-2868

DRIVER'S LICENSE Optional

WEBSITE FOR DRIVER'S LICENSE Not Available

AVERAGE REFUND TIME

E-filed Return 2-5 business days

Paper Return 6-8 weeks

TAX YEARS SUPPORTED Within 3 calendar years

1040NR DUAL STATUS PDF Attachment Required

1040NR NON-DUAL STATUS E-file

REFUND EXPECTATIONS

<https://www.revenue.louisiana.gov/Home/WheresMyRefund>

As we get closer to the filing season, the Department of Revenue will be providing a statement for refund processing. All Do It Yourself (DIY) and Tax Professional software packages must include this information in your software. The message is expected to be displayed within the software in a way to maximize the likelihood the message is read

TAXES DUE EXPECTATIONS

<https://revenue.louisiana.gov/MakeAPayment>

The Department of Revenue will provide a statement about taxes due, such as due dates and payment methods. All Do It Yourself (DIY) and Tax Professional software packages must include this information in your software. The message is expected to be displayed within the software in a way to maximize the likelihood the message is read.

Maine

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

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DUE

| | |
|--------------|-----|
| Direct Debit | Yes |
| Check | Yes |

ePayment

Yes

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

PIN ALLOWED AS SIGNATURE No

PERFECTION PERIOD Maine does not have a perfection period.

REGULAR DUE DATE 04/15

EXTENDED DUE DATE 04/15

ACCEPTS FEDERAL EXTENSION Federal extension

DRIVER'S LICENSE Optional

WEBSITE FOR DRIVER'S LICENSE <https://www1.maine.gov/sos/bmv/licenses/index.html>

AVERAGE REFUND TIME

E-filed Return 10-14 days

Paper Return 4-6 weeks

TAX YEARS SUPPORTED Within 3 calendar years

1040NR DUAL STATUS Paper Filing of State Return Required

1040NR NON-DUAL STATUS E-file

REFUND EXPECTATIONS

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

Want to check the status of your Maine state tax refund? With the Maine Tax Portal, checking your refund status is easy, convenient, and accessible 24/7. To check on the status of your refund, go to revenue.maine.gov, and under **Individuals**, select **“Where’s My Refund?”** and follow the prompts. You do not need to log in to check for your Maine State tax refund through the Maine Tax Portal.

TAXES DUE EXPECTATIONS

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

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

Maryland

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

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

Other

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS ERO retains EL101 for 3 years

PIN ALLOWED AS SIGNATURE No

PERFECTION PERIOD 5 days

REGULAR DUE DATE 04/15

EXTENDED DUE DATE 10/15

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

DRIVER'S LICENSE Optional

WEBSITE FOR DRIVER'S LICENSE <https://marylandtaxes.gov/new-tax-year-update.php>

AVERAGE REFUND TIME

E-filed Return up to 5 days

Paper Return 7-14 days

TAX YEARS SUPPORTED Within 3 calendar years

1040NR DUAL STATUS PDF Attachment Allowed

1040NR NON-DUAL STATUS E-file

REFUND EXPECTATIONS

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

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

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

TAXES DUE EXPECTATIONS

<https://www.marylandtaxes.gov/individual/individual-payments.php>

N/A

Massachusetts

| | |
|--------------------------|---|
| ADDRESS | Department of Revenue E-File Coordinator Information Services Organization/ELF Program P.O. Box 7013 Boston, MA 02204 |
| WEBSITE | http://www.mass.gov/dor |
| EMAIL | mef@dor.state.ma.us |
| PHONE | (617) 887-6367 (617) 887-5200 |
| FAX | (617) 887-5029 |
| TAX REFUND INQUIRIES | https://www.mass.gov/how-to/check-the-status-of-your-tax-refund (617) 887-6367 |
| E-FILE MANDATE | (1-800) 392-6089 Must e-file if preparing more than 10 returns. ONLINE FILINGMANDATE: Extension requests must be e-filed with direct debit or befiled online if (1) no payment or (2) payment is \$5,000 or more. |
| OPT-OUT / WAIVER | ERO retains Form EFO |
| ACCEPTS STATE ONLY E-FIL | Yes |

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS ERO retains M-8453 for 3 years

PIN ALLOWED AS SIGNATURE No

PERFECTION PERIOD 5 business days

REGULAR DUE DATE 04/15

EXTENDED DUE DATE 10/15

ACCEPTS FEDERAL EXTENSION Form-M4868 (Automatic extension is granted if 80% tax due is paid by the tax return due date)

DRIVER'S LICENSE Optional

WEBSITE FOR DRIVER'S LICENSE <https://www.mass.gov/service-details/tips-for-filing-taxes>

AVERAGE REFUND TIME

E-filed Return 4-6 weeks

Paper Return 8-10 weeks

TAX YEARS SUPPORTED Within 3 calendar years

1040NR DUAL STATUS No Attachment Required

1040NR NON-DUAL STATUS Paper

REFUND EXPECTATIONS

<https://www.mass.gov/service-details/tips-for-filing-taxes>

N/A

TAXES DUE EXPECTATIONS

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

N/A

Michigan

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

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DUE

| | |
|--------------|-----|
| Direct Debit | Yes |
| Check | Yes |

ePayment

Yes

SIGNATURE REQUIREMENTS

Accepts federal PIN as signature when filing fed/state. For state-only, provide shared secrets to use a state PIN, or complete Form MI-8453. If used, ERO retains MI-8453 for 6 years.

PIN ALLOWED AS SIGNATURE

Yes

PERFECTION PERIOD

State does not have a perfection date

REGULAR DUE DATE

04/15

EXTENDED DUE DATE

10/15

ACCEPTS FEDERAL EXTENSION

(If you have not been granted a federal extension, the Michigan Department of Treasury will grant a 180-day extension for individual income tax)

DRIVER'S LICENSE

Optional

WEBSITE FOR DRIVER'S LICENSE

Not Available

AVERAGE REFUND TIME

E-filed Return

7 days

Paper Return

6 weeks

TAX YEARS SUPPORTED

Within 3 calendar years

1040NR DUAL STATUS

Paper Filing of State Return Required

1040NR NON-DUAL STATUS

E-file

REFUND EXPECTATIONS

N/A

N/A

TAXES DUE EXPECTATIONS

N/A

N/A

Michigan Cities - Common Forms

ADDRESS

WEBSITE

EMAIL

PHONE

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FIL

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

Resident

Part-Year Resident

Nonresident

Extension

E-file Not Offered by Jurisdiction

Estimate

E-file Not Offered by Jurisdiction

Amended

Other

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DU

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATUR N/A

PERFECTION PERIOD

REGULAR DUE DATE 05/02

EXTENDED DUE DATE 10/30

ACCEPTS FEDERAL EXTENSION N/A

DRIVER'S LICENSE

WEBSITE FOR DRIVER'S LICENSE

AVERAGE REFUND TIME

E-filed Return

Paper Return

TAX YEARS SUPPORTED

1040NR DUAL STATUS Paper Filing of State Return Required

1040NR NON-DUAL STATUS Paper

REFUND EXPECTATIONS

TAXES DUE EXPECTATIONS

Michigan Cities - Not Listed

ADDRESS

WEBSITE

EMAIL

PHONE

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FIL

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND N/A

PAYMENT FOR BALANCE DUE

| | |
|--------------|-----|
| Direct Debit | No |
| Check | Yes |
| ePayment | No |

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATURE N/A

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

Michigan City - Detroit

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

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND No

PAYMENT FOR BALANCE DU

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

Check

Yes

ePayment

No

SIGNATURE REQUIREMENTS

Accepts federal PIN as signature when filing fed/state. For state-only, provide shared secrets to use a state PIN, or complete Form MI-8453. If used, ERO retains MI-8453 for 6 years.

PIN ALLOWED AS SIGNATURE

Yes

PERFECTION PERIOD

City does not have a perfection date

REGULAR DUE DATE

04/15

EXTENDED DUE DATE

10/15

ACCEPTS FEDERAL EXTENSION

(If you have not been granted a federal extension, the Michigan Department of Treasury will grant a 180-day extension for individual income tax)

DRIVER'S LICENSE

Optional

WEBSITE FOR DRIVER'S LICENSE

Not Available

AVERAGE REFUND TIME

E-filed Return

7 days

Paper Return

6 weeks

TAX YEARS SUPPORTED

Within 3 calendar years

1040NR DUAL STATUS

N/A

1040NR NON-DUAL STATUS

N/A

REFUND EXPECTATIONS

N/A

N/A

TAXES DUE EXPECTATIONS

N/A

N/A

Minnesota

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

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND

PAYMENT FOR BALANCE DUE

| | |
|--------------|-----|
| Direct Debit | Yes |
| Check | Yes |

ePayment

Yes

SIGNATURE REQUIREMENTS Act of e-file is considered to be signature

PIN ALLOWED AS SIGNATUR No

PERFECTION PERIOD 5 calendar days

REGULAR DUE DATE 04/15

EXTENDED DUE DATE 10/15

ACCEPTS FEDERAL EXTENSI No extension form needs to be filed.

DRIVER'S LICENSE Optional

WEBSITE FOR DRIVER'S LICE Not Available

AVERAGE REFUND TIME

E-filed Return

10 days

Paper Return

4-12 weeks

TAX YEARS SUPPORTED Within 3 calendar years

1040NR DUAL STATUS Paper Filing of State Return Required

1040NR NON-DUAL STATUS E-file

REFUND EXPECTATIONS

https://www.mndor.state.mn.us/tp/OnlineServices/_/

Every return is different and processing time will vary. You can follow the status of your refund by using Minnesota's system. We continue to promote direct deposit as the fastest and most secure way for taxpayers get their refunds. <https://www.revenue.state.mn.us/direct-deposit>

TAXES DUE EXPECTATIONS

N/A

N/A

Minnesota Other - Property Tax Refund

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

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FIL Yes

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

Resident

Part-Year Resident

Nonresident

Extension

Not Offered by Jurisdiction

Estimate

Not Offered by Jurisdiction

Amended

E-file Not Offered by Jurisdiction

Other

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DUE

Direct Debit

N/A

Check

No

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

Mississippi

| | |
|----------------------|--|
| ADDRESS | Mississippi Department of Revenue E-file Coordinator, Charllieya Smith P.O. Box 1033 Jackson, MS 39215 |
| WEBSITE | http://www.dor.ms.gov |
| EMAIL | mailto:efile@dor.ms.gov |
| PHONE | (601) 923-7251 |
| FAX | (601) 923-7039 or (601) 923-7500 |
| TAX REFUND INQUIRIES | www.dor.ms.gov Check Status of My Refund 601-923-7801 |

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FIL Yes

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DU

| | |
|--------------|-----|
| Direct Debit | Yes |
| Check | Yes |

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

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

TAXES DUE EXPECTATIONS

N/A

N/A

Missouri

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

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DUE

| | |
|--------------|-----|
| Direct Debit | Yes |
| Check | Yes |
| ePayment | Yes |

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

Generally, the timeframe for issuing refunds depends on when the return is filed and the incoming volumes. For returns filed in January with no review required, refunds can be issued within a week. However, refunds from returns filed in April can take longer. The timing of refunds is also affected by the **Department's measures to prevent identity theft and refund fraud**. Refunds will only be issued when the Department has taken reasonable steps to ensure that the individuals claiming the refunds are not using stolen identities.

TAXES DUE EXPECTATIONS

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

The due date for 2024 Missouri Individual Income Taxes is April 15, 2025. To ensure receipt and allow for tracking of a payment, the Department encourages tax due be paid electronically, either by direct debit with your e-

filed return or online at <https://dor.mo.gov/personal/payonline.php>. Please allow up to 7 business days, after the effective date, for electronic payments to be deducted from your bank account. Payments can also be made over the phone by calling 888-929-0513. If paying by paper check, payment should be mailed to the address indicated on the return or payment voucher.

Additional information can be found at <https://dor.mo.gov/faq/taxation/individual/efile.html#Owe>.

Montana

| | |
|----------------------|---|
| ADDRESS | Department of Revenue Dave Berg, Coordinator 340 N. Last Chance Gulch Helena, MT 59601 |
| WEBSITE | http://www.revenue.mt.gov/home.aspx |
| EMAIL | mailto:dore-services@mt.gov |
| PHONE | (406) 444-4070 |
| FAX | (406) 444-1505 |
| TAX REFUND INQUIRIES | revenue.mt.gov/online_services/wheres-my-refund (406) 444-6900 or (866) 859-2254 |

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FIL Yes

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DUE

| | |
|--------------|-----|
| Direct Debit | Yes |
| Check | Yes |
| ePayment | Yes |

| | |
|---------------------------|--|
| SIGNATURE REQUIREMENTS | Act of e-file is considered to be signature |
| PIN ALLOWED AS SIGNATUR | No |
| PERFECTION PERIOD | 10 calendar days |
| REGULAR DUE DATE | 04/15 |
| EXTENDED DUE DATE | 10/15 |
| ACCEPTS FEDERAL EXTENSI | Federal extension |
| DRIVER'S LICENSE | Optional |
| WEBSITE FOR DRIVER'S LICE | The Montana Department of Revenue wants to receive the DL/ID Card Information with the tax return. |

AVERAGE REFUND TIME

E-filed Return

It can take up to 90 days to issue your refund

Paper Return

18-20 days

TAX YEARS SUPPORTED

Within 3 calendar years

1040NR DUAL STATUS

No Attachment Required

1040NR NON-DUAL STATUS

E-file

REFUND EXPECTATIONS

<https://mtrevenue.gov/WheresMyRefund>
<https://mtrevenue.gov/taxes/individual-income-tax/individual-refunds/>

Processing refunds can take up to 90 days. The Department may ask you to verify information prior to sending the refund. You can find more information about our refund process and check your refund status on Montana's website at <https://mtrevenue.gov/resources/citizen/taxpayer-protection/identity-verification-letter>

TAXES DUE EXPECTATIONS

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

If you did not submit a payment with your return or need to schedule an additional payment, please go to our TransAction Portal at <https://tap.dor.mt.gov>.

Follow the prompts to:

- ☐ Sign in with your TAP logon to Schedule a Payment
- ☐ Setup Online Access (for TAP); or
- ☐ Make a payment without signing in.

Nebraska

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

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS Act of e-file is considered to be signature

PIN ALLOWED AS SIGNATURE Yes

PERFECTION PERIOD 10 calendar days

REGULAR DUE DATE 04/15

EXTENDED DUE DATE

ACCEPTS FEDERAL EXTENSION Federal extension

DRIVER'S LICENSE Optional

WEBSITE FOR DRIVER'S LICENSE <https://revenue.nebraska.gov/individuals/individual-income-tax-e-filing>

AVERAGE REFUND TIME

E-filed Return 7-10 days

Paper Return 6-8 weeks

TAX YEARS SUPPORTED Within 3 calendar years

1040NR DUAL STATUS Paper Filing of State Return Required

1040NR NON-DUAL STATUS Paper

REFUND EXPECTATIONS

<https://revenue.nebraska.gov/individuals/refund-information>

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

TAXES DUE EXPECTATIONS

N/A

New Hampshire

| | |
|--------------------------|--|
| ADDRESS | State of New Hampshire Department of Revenue Administration c/o e-File Coordinator PO Box 637 109 Pleasant Street Concord, NH 03302-0637 |
| WEBSITE | http://www.revenue.nh.gov |
| EMAIL | mailto:DRAeFile_Coordinator@dra.nh.gov |
| PHONE | (603) 230-5000 |
| FAX | (603) 230-5945 |
| TAX REFUND INQUIRIES | (603) 230-5920 |
| E-FILE MANDATE | |
| OPT-OUT / WAIVER | |
| ACCEPTS STATE ONLY E-FIL | Yes |

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND No

PAYMENT FOR BALANCE DU

| | |
|--------------|-----|
| Direct Debit | Yes |
| Check | Yes |
| ePayment | Yes |

| | |
|------------------------------|---|
| SIGNATURE REQUIREMENTS | Acceptance of perjury statement is considered to be signature |
| PIN ALLOWED AS SIGNATURE | N/A |
| PERFECTION PERIOD | 5 calendar days |
| REGULAR DUE DATE | 04/18 |
| EXTENDED DUE DATE | 11/15 |
| ACCEPTS FEDERAL EXTENSION | |
| DRIVER'S LICENSE | Optional |
| WEBSITE FOR DRIVER'S LICENSE | Not Available |
| AVERAGE REFUND TIME | |
| E-filed Return | 12 weeks |
| Paper Return | 12 weeks |
| TAX YEARS SUPPORTED | Within 3 calendar years |
| 1040NR DUAL STATUS | N/A |
| 1040NR NON-DUAL STATUS | E-file |
| REFUND EXPECTATIONS | |
| N/A | |

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

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

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

TAXES DUE EXPECTATIONS
N/A

N/A

New Jersey

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

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND

PAYMENT FOR BALANCE DU

| | |
|--------------|-----|
| Direct Debit | Yes |
| Check | Yes |

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

New Mexico

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

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DUE

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

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

PIN ALLOWED AS SIGNATURE No

PERFECTION PERIOD No perfection period

REGULAR DUE DATE 04/18

EXTENDED DUE DATE 10/15

ACCEPTS FEDERAL EXTENSION Federal extension

DRIVER'S LICENSE Optional

WEBSITE FOR DRIVER'S LICENSE For e-file returns, the Department: • Requires the DL/ID Card information or the DoNotHaveDrvrLcnsOrStlssdld element or theDidNotProvideDLOrStlssuedldRebrands element be included in authentication header. For printed/paper forms, the Department: • Requires the DL/ID Card information or the word None or Declined on the tax return

AVERAGE REFUND TIME

| | |
|----------------|-------------|
| E-filed Return | 6 - 8 weeks |
| Paper Return | 8-12 weeks |

TAX YEARS SUPPORTED Within 3 calendar years

1040NR DUAL STATUS PDF Attachment Required

1040NR NON-DUAL STATUS E-file

REFUND EXPECTATIONS

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

To assist Taxpayers and Tax Professionals expecting refunds New Mexico Department of Taxation and Revenue is providing

a URL and/or a statement about refund processing. Industry partners should use this statement and/or URL to communicate

and help set the appropriate expectations with external stakeholders. Providing this information will ensure everyone is

communicating a consistent refund timing message.

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

2. Statement: You can see the status of your refund at the Department's website (TAP) at <https://tap.state.nm.us>. Under the

PERSONAL INCOME section, click the link titled **Where's My Refund?** Select your social security number or

Individual Taxpayer Identification Number (ITIN) from the ID Type dropdown menu then enter the number in the field

provided. Lastly, enter the exact refund amount in the field provided then click the search button. You are not required

to register to use this service.

Before calling about your refund, please allow time for the Department to process your refund claim. Generally,

electronically filed returns claiming a refund are processed in 6 to 8 weeks. A paper return claiming a refund takes 8 to 12

weeks to process. If sufficient time has passed for your return to be processed, access TAP for additional information or contact us at (866) 285-2996

TAXES DUE EXPECTATIONS

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

New Mexico Department of Taxation and Revenue is providing a URL and/or a statement about taxes due, such as due

dates and payment methods. Industry partners must use this statement and/or URL or other method prescribed by the

jurisdiction in all products. The messages must be shown to end-users within the software in a way to maximize the likelihood the message is read.

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

2. Statement: You can get tax due information by registering for a TAP account at <https://tap.state.nm.us>. Select the link

titled Create a Logon then choose the type of taxpayer you are and follow the prompts to enter the required information to create your TAP account

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

New Mexico Taxation and Revenue Dept.

P.O. Box 8390

Santa Fe, NM 87504-8390

For electronic individual and fiduciary returns, if you file a calendar year return and file and pay your tax online, your filing

deadline is April 30 of each tax return filing season. All other taxpayers must

file by April 15 of each tax return filing season.

To avoid penalty or interest, you must electronically file your return and electronically pay your tax. You can file the return

and pay at different times and still qualify for the extended due date.

For paper individual and fiduciary returns, if you file a calendar year return, the deadline is no later than April 15 of each tax return filing season. For fiscal year taxpayers, the due date is the 15th day of the fourth month following the close of your

fiscal year. If the U.S. Postal Service postmark on the envelope bears a date on or before the due date, a mailed New

Mexico income tax return and tax payment are timely. If the due date falls on a Saturday, Sunday, or a state or national legal

holiday, the tax return is timely when the postmark bears the date of the next business day.

Corporate income and franchise tax is due on or before the due date of the corporation's federal corporate income tax return

for the taxable year. The due date is extended for taxpayers who e-file and e-pay using electronic media approved by the

Department. The extended due date is the last day of the month the **corporation's federal corporate income tax return is**

originally due for the taxable year.

Sub-chapter S corporate income and franchise tax, and Pass-Through Partnership is due on or before the due date of the

corporation's federal income tax return for the taxable year. If you e-file and e-pay, the filing deadline is March 31, of the tax

return filing season, or on or before the last day of the third month following the end of the tax year. The extended due date also applies to Form RPD-41367. CO

New York

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

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment Yes

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

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

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

TAXES DUE EXPECTATIONS

N/A

N/A

New York Other - IT 204-LL

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

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

Resident

Part-Year Resident

Nonresident

Extension

Estimate

Amended

Other

Not Offered by Jurisdiction

Not Offered by Jurisdiction

Not Offered by Jurisdiction

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 REFUND N/A

PAYMENT FOR BALANCE DU

Direct Debit Yes

Check Yes

ePayment No

SIGNATURE REQUIREMENTS IT-204-LL: Form TR-579-PTI certify that I have a valid New York State E-File Signature Authorization for Tax Year [Year] Form TR-579-PT), authorizing me to sign and file this return on behalf of the partnership, LLP or LLC (hereafter, collectively, partnership). I further certify that all information provided on the return is true, correct and complete to the best of my knowledge and belief, and that I have provided a copy of this return to the partnership. If financial institution account information has been provided on the return, I certify that the partnership has agreed to payment of the amount indicated as due by electronic funds withdrawal, that the partnership has authorized the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the indicated account, and that the designated financial institution is authorized to debit the entry to the **partnership's account. By checking the box** shown below, I understand and agree that I am electronically signing and filing this return.

PIN ALLOWED AS SIGNATUR Yes

PERFECTION PERIOD 7 calendar days

| | |
|------------------------------|-------------------------|
| REGULAR DUE DATE | 03/15 |
| EXTENDED DUE DATE | N/A |
| ACCEPTS FEDERAL EXTENSION | Not Applicable |
| DRIVER'S LICENSE | Optional |
| WEBSITE FOR DRIVER'S LICENSE | N/A |
| AVERAGE REFUND TIME | |
| E-filed Return | N/A |
| Paper Return | N/A |
| TAX YEARS SUPPORTED | Within 3 calendar years |
| 1040NR DUAL STATUS | N/A |
| 1040NR NON-DUAL STATUS | N/A |
| REFUND EXPECTATIONS | |
| N/A | |
| TAXES DUE EXPECTATIONS | |
| N/A | |

New York Other - UBT

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

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

Resident

Part-Year Resident

Nonresident

Extension Yes

Estimate Yes

Amended Yes

Other

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DU

Direct Debit Yes

Check Yes

| | |
|------------------------------|---|
| ePayment | Yes |
| SIGNATURE REQUIREMENTS | Taxpayers must complete the appropriate Signature Authorization Form and retain it with their files. Each tax type has its own specific form: NYC-579-BCT, NYC-579-GCT, NYC-579-COR, NYC-579-UBT, NYC-579-UBTI, NYC-579-EIN and NYC-579-EMP. Do not include this form with the electronic submission. |
| PIN ALLOWED AS SIGNATURE | Yes |
| PERFECTION PERIOD | New York City does not have an official perfection period. However, State takes into account the taxpayer's attempt to file timely , using the Original Submission Date. Generally, if the taxpayer resubmits a rejected submission within 5 business days, State |
| REGULAR DUE DATE | 04/15 |
| EXTENDED DUE DATE | 10/16 |
| ACCEPTS FEDERAL EXTENSION | NYC-EXT (An automatic extension of six months for the NYC-202 will be allowed if, within the time prescribed for filing, the taxpayer files with the Department of Finance Form NYC-EXT and pays the amount properly determined as its tax) |
| DRIVER'S LICENSE | Optional |
| WEBSITE FOR DRIVER'S LICENSE | Not Available |
| AVERAGE REFUND TIME | |
| E-filed Return | 2-3 Weeks |
| Paper Return | 2-3 Weeks |
| TAX YEARS SUPPORTED | Within 3 calendar years |
| 1040NR DUAL STATUS | PDF Attachment Required |
| 1040NR NON-DUAL STATUS | E-file |
| 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 |
| WEBSITE | www.ncdor.gov |
| EMAIL | mailto:NCTaxEfile@ncdor.gov |
| PHONE | (919) 814-1500 |
| FAX | (919) 715-6158 |
| TAX REFUND INQUIRIES | https://eservices.dor.nc.gov/wheresmyrefund/SelectServlet 1-877-252-3052, (877) 252-4052 |

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FIL Yes

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DU

Direct Debit Yes

| | |
|---|---|
| Check | Yes |
| ePayment | Yes |
| SIGNATURE REQUIREMENTS | Act of e-file is considered to be signature |
| PIN ALLOWED AS SIGNATUR | Yes |
| PERFECTION PERIOD | 7 calendar days |
| REGULAR DUE DATE | 04/15 |
| EXTENDED DUE DATE | 10/15 |
| ACCEPTS FEDERAL EXTENSI | State extension |
| DRIVER'S LICENSE | Optional |
| WEBSITE FOR DRIVER'S LICE | https://www.dornc.com/notifications/ |
| AVERAGE REFUND TIME | |
| E-filed Return | 2-3 weeks |
| Paper Return | 6-8 weeks |
| TAX YEARS SUPPORTED | Within 3 calendar years |
| 1040NR DUAL STATUS | PDF Attachment Allowed |
| 1040NR NON-DUAL STATUS | E-file |
| REFUND EXPECTATIONS | |
| ncdor.gov/refund | |

You can get up to date information regarding refund processing and check the status of your refund online at www.ncdor.gov/refund. To view refund status information, you will be prompted to enter your Social Security Number along with the exact amount of your refund. You can also call our toll-free refund inquiry line at 1-877-252-4052, 24 hours a day, 7 days a week.

TAXES DUE EXPECTATIONS

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

If you owe additional tax, you can pay via your software provider or on the Department's website via bank draft or debit/credit card. To pay online, go to the Department's website at <https://www.ncdor.gov/file-pay>.

Benefits of paying online include the ability to schedule payments and the security of knowing your payment has been received....

North Dakota

| | |
|--------------------------|--|
| ADDRESS | ND Office of State Tax Commissioner Lucas Asche, Coordinator 600 East Boulevard Avenue Dept. 127 Bismark, ND 58505-0599 |
| WEBSITE | https://www.tax.nd.gov/ |
| EMAIL | mailto:lwasche@nd.gov / taxmef@nd.gov |
| PHONE | 701-328-3102 |
| FAX | 701-328-0352 |
| TAX REFUND INQUIRIES | www.tax.nd.gov/refund |
| E-FILE MANDATE | |
| OPT-OUT / WAIVER | |
| ACCEPTS STATE ONLY E-FIL | Yes |

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DUE

| | |
|--------------|-----|
| Direct Debit | Yes |
| Check | Yes |
| ePayment | Yes |

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

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

TAXES DUE EXPECTATIONS

tax.nd.gov/payment

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

Ohio

| | |
|--------------------------|---|
| ADDRESS | Ohio Department of Taxation Jennifer Holley, Coordinator P.O. Box 182847 Columbus, OH 43218-2847 |
| WEBSITE | http://www.tax.ohio.gov |
| EMAIL | mailto:Individual.MeF@tax.ohio.gov |
| PHONE | (614) 466-0197 or 1-(800) 282-1780 |
| FAX | (206) 984-3875 |
| TAX REFUND INQUIRIES | (800) 282-1784 |
| E-FILE MANDATE | Must e-file if preparing 11+ returns. The Ohio Department of Taxation has the following requirements for TY2024: • Your product(s) must support the ability for taxpayers to electronically file the SD100 return • Tax brackets must be used in the calculation of taxo The use of the tax tables is not allowed by any tax software partner product of the Ohio Department of Taxation. Failure to comply with this requirement will result in a suspension of the product. |
| OPT-OUT / WAIVER | Form IT Waiver is mailed with paper return |
| ACCEPTS STATE ONLY E-FIL | Yes |

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

Other

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS Act of e-file is considered to be signature.
Federal Form 8879

PIN ALLOWED AS SIGNATURE No

PERFECTION PERIOD 7 calendar days

REGULAR DUE DATE 04/15

EXTENDED DUE DATE 10/15

ACCEPTS FEDERAL EXTENSION Federal extension

DRIVER'S LICENSE Optional

WEBSITE FOR DRIVER'S LICENSE <http://www.tax.ohio.gov/faq.aspx>

AVERAGE REFUND TIME

E-filed Return 10-14 days

Paper Return 4-6 weeks

TAX YEARS SUPPORTED Within 3 calendar years

1040NR DUAL STATUS PDF Attachment Allowed

1040NR NON-DUAL STATUS E-file

REFUND EXPECTATIONS

<https://tax.ohio.gov/wps/portal/gov/tax/individual/refund-status>

Most taxpayers who file an original return and request direct deposit of their refund will receive it within 15 business days. Returns submitted by mail and/or requesting a refund check generally take 8 to 10 weeks to process.

Returns that are incomplete, contain errors, or that are missing supporting

information can delay processing beyond

these general timelines. If you do not receive your refund or are not contacted by The Ohio Department of Taxation within 60 days of filing your return, please visit tax.ohio.gov/refund to check the status of your refund.

TAXES DUE EXPECTATIONS

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

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

By law, all tax is due for tax year 2023 returns by the deadline of April 15, 2024 except for certain members of the military.

If you did not include/remit a payment when submitting a return with tax owed, Ohio offers the three methods below for paying your Ohio individual income and school district income tax in order of preferred method:

1. Electronic Check or Bank Account:

- **Pay by electronic check by using the Department's OH|TAX eServices** which you can access at tax.ohio.gov/pay.
- **There is no fee for using this payment method.**
- **The Department's OH|TAX eServices also allows you to view all outstanding balances and transcripts of past tax returns (filed within the last 5 years).**

2. Debit or Credit Card:

- **Pay with a debit or credit card by using the Department's OH|Tax eServices** which you can access at tax.ohio.gov/pay;

o **Please Note:** For this payment method (Debit or Credit Card), ACI Payment Inc. provides the payment services and will bill your account a convenience fee equal to 2.65% (or \$1, whichever is greater) of the tax payment.

3. Paper Check or Money Order:

- Pay by personal check or money order
 - Make individual income tax payments payable to “Ohio Treasurer of State” and School district income tax payments payable to “School District Income Tax.”
 - You must select/include the appropriate payment coupon when making a payment by check or money order. It is recommended you use the pre-filled voucher provided by your tax preparation software.
The Ohio Universal Payment Coupon (OUPC) can be found at tax.ohio.gov/forms.

Ohio City - RITA

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

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DU

| | |
|--------------|-----|
| Direct Debit | Yes |
| Check | Yes |

ePayment

Yes

SIGNATURE REQUIREMENTS Act of e-filing is considered to be signature

PIN ALLOWED AS SIGNATUR No

PERFECTION PERIOD 10 calender days

REGULAR DUE DATE 04/15

EXTENDED DUE DATE 10/15

ACCEPTS FEDERAL EXTENSI Federal Extension

DRIVER'S LICENSE Optional

WEBSITE FOR DRIVER'S LICE Not Available

AVERAGE REFUND TIME

E-filed Return 90 days

Paper Return 90 days

TAX YEARS SUPPORTED Within 3 calendar years

1040NR DUAL STATUS N/A

1040NR NON-DUAL STATUS N/A

REFUND EXPECTATIONS

N/A

TAXES DUE EXPECTATIONS

N/A

Ohio Other - Municipal

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

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND No

PAYMENT FOR BALANCE DUE

| | |
|--------------|-----|
| Direct Debit | No |
| Check | Yes |
| ePayment | Yes |

| | |
|---------------------------|-------------------|
| SIGNATURE REQUIREMENTS | None |
| PIN ALLOWED AS SIGNATUR | No |
| PERFECTION PERIOD | 10 calender days |
| REGULAR DUE DATE | 04/15 |
| EXTENDED DUE DATE | 10/15 |
| ACCEPTS FEDERAL EXTENSI | Federal Extension |
| DRIVER'S LICENSE | Optional |
| WEBSITE FOR DRIVER'S LICE | Not Available |

AVERAGE REFUND TIME

E-filed Return N/A

Paper Return N/A

TAX YEARS SUPPORTED Within 3 Calendar years

1040NR DUAL STATUS N/A

1040NR NON-DUAL STATUS N/A

REFUND EXPECTATIONS

TAXES DUE EXPECTATIONS

Ohio Other - School Districts

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

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DU

| | |
|--------------|-----|
| Direct Debit | Yes |
| Check | Yes |

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

Oklahoma

| | |
|----------------------|---|
| ADDRESS | Oklahoma Tax Commission Crystal Cameron-Coordinator Electronic Filing P.O. Box 26800 Oklahoma City, OK 73126-0800 |
| WEBSITE | http://www.tax.ok.gov |
| EMAIL | mailto:efiledevelopers@tax.ok.gov |
| PHONE | (405) 522-5723 |
| FAX | (405) 522-1711 |
| TAX REFUND INQUIRIES | www.tax.ok.gov (405) 521-3160 |
| E-FILE MANDATE | All “specified tax return preparers” must file individual income tax returns electronically. The term specified tax return preparer has the same meaning as provided in Section 6011 of the Internal Revenue Code. 68 O.S. § 2385 |

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FIL No

LEGEND

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

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

“N/A” - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS ERO retains 511-EF for 3 years

PIN ALLOWED AS SIGNATURE Yes - Fed/State, No - State only

PERFECTION PERIOD State does not have a perfection period for rejected returns

REGULAR DUE DATE 04/15

EXTENDED DUE DATE 10/16

ACCEPTS FEDERAL EXTENSION Federal extension

DRIVER'S LICENSE Optional

WEBSITE FOR DRIVER'S LICENSE URL:
<https://www.ok.gov/tax/IDtheft.html> Statement:
 When e-filing, you may be asked to provide information from your driver license. In an effort to combat stolen-identity tax fraud, the state of Oklahoma is requesting additional information from taxpayers. This added voluntary measure is intended to ensure your tax refund goes to you. When e-filing, provide your driver license or state-issued card information when prompted. Providing this identity information is voluntary and we will not reject your return if the information is not provided.

AVERAGE REFUND TIME

E-filed Return 14-21 days

Paper Return 4-6 weeks

TAX YEARS SUPPORTED Within 3 calendar years.

1040NR DUAL STATUS N/A

1040NR NON-DUAL STATUS E-file

REFUND EXPECTATIONS

To check the refund status, visit OkTAP at tax.ok.gov and click Where's My Refund.

If the return was e-filed, taxpayers can generally begin checking on their refund about four business days after the return was accepted by the OTC. If the return was paper filed, taxpayers should wait about three weeks to begin checking on their refund. Once processed, allow five business days for the deposit to be made to a bank account. For debit card refunds, allow five to seven business days for delivery. To check the refund status, visit OkTAP at tax.ok.gov and click **Where's My Refund**.

TAXES DUE EXPECTATIONS

To pay by e-check or credit card visit OkTAP at tax.ok.gov and click **Make A Payment**.

When you electronically file and pay your return, your due date is extended until April 20. If you do not electronically pay, your payment is due April 15. Electronic payments may be made as part of your e-filed return or you may pay through the OTC website. To pay by e-check or credit card visit OkTAP at tax.ok.gov and click **Make A Payment**. If you are e-filing your return but making a non-electronic payment mail your payment to OTC using the payment voucher Form 511-V.

Oregon

| | |
|----------------------|--|
| ADDRESS | Oregon Department of Revenue Melanie Bazan Testing Coordinator Attn: ADP – Appeals, Discovery, and Processing Unit PO Box 14999 Salem OR 97309-0990 |
| WEBSITE | http://www.oregon.gov/DOR |
| EMAIL | electronic.filing@oregon.gov |
| PHONE | (503) 945-8415 |
| FAX | (503) 945-8649 |
| TAX REFUND INQUIRIES | www.oregonrefund.com or (503) 378-4988 or |

| | |
|------------------|---|
| E-FILE MANDATE | (800) 356-4222 or toll-free: 1-800-356-4222. Must e-file if preparing 10+ returns. |
| OPT-OUT / WAIVER | ERO retains Declaration to File Tax Return on Paper |

ACCEPTS STATE ONLY E-FIL Yes

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DUE

| | |
|--------------|-----|
| Direct Debit | Yes |
| Check | Yes |
| ePayment | Yes |

SIGNATURE REQUIREMENTS ERO retains Form EF for 3 years. If using a Federal PIN (Federal Form 8879), Form EF is not required.

PIN ALLOWED AS SIGNATURE Yes

PERFECTION PERIOD 30 calendar days

REGULAR DUE DATE 04/15

EXTENDED DUE DATE 10/15

ACCEPTS FEDERAL EXTENSION Federal extension

DRIVER'S LICENSE Optional

WEBSITE FOR DRIVER'S LICENSE www.oregon.gov/dor.

AVERAGE REFUND TIME

E-filed Return 7-12 days

Paper Return 3-4 weeks

TAX YEARS SUPPORTED Within 3 calendar years.

1040NR DUAL STATUS Paper Filing of State Return Required

1040NR NON-DUAL STATUS E-file

REFUND EXPECTATIONS

www.oregon.gov/dor

Oregon Department of Revenue will start issuing refunds on February 15, 2024 (this is for individual income tax forms only).

TAXES DUE EXPECTATIONS

www.oregon.gov/dor

First payment option: Oregon Department of Revenue encourages direct debit payment via MeF. PIT taxpayers can set up their estimated payments via MeF. Second payment option: Taxpayers are able to make electronic payments for their current year balance due and estimated income taxes directly from their

checking or savings or by credit card through Revenue Online
at www.oregon.gov/dor.

Oregon Counties: City of Portland/Multnomah

ADDRESS City of Portland - Revenue Division Attention:
MeF Coordinator 111 SW Columbia Street, Suite
600 Portland, OR 97201

WEBSITE <https://pro.portland.gov>

EMAIL PortlandMeF@portlandoregon.gov

PHONE 503-865-4748

FAX

TAX REFUND INQUIRIES 503-823-4000

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FIL

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DU

| | |
|--------------|-----|
| Direct Debit | Yes |
| Check | Yes |
| ePayment | No |

SIGNATURE REQUIREMENTS Yes

PIN ALLOWED AS SIGNATUR N/A

PERFECTION PERIOD 10 days

REGULAR DUE DATE 4/15

EXTENDED DUE DATE 10/15

ACCEPTS FEDERAL EXTENSI

DRIVER'S LICENSE Required

WEBSITE FOR DRIVER'S LICE

AVERAGE REFUND TIME

E-filed Return

Paper Return

TAX YEARS SUPPORTED

1040NR DUAL STATUS No Attachment Required

1040NR NON-DUAL STATUS Paper

REFUND EXPECTATIONS

If you are requesting a refund, please allow four (4) to six (6) weeks for the City of Portland Revenue Division to process your request.

TAXES DUE EXPECTATIONS

portland.gov/revenue/pay-personal-tax

If you have a balance due for the City of Portland, your payment is due by April 15th. ACH payments can be included with your submission and may be future-dated. For more information or payment options go to portland.gov/revenue/pay-personal-tax.

Pennsylvania

| | |
|--------------------------|--|
| ADDRESS | PA Department of Revenue Joseph Henry Bureau of Individual Taxes 5th Floor, Strawberry Square Harrisburg, PA 17128 |
| WEBSITE | http://www.revenue.pa.gov/Pages/default.aspx |
| EMAIL | jhenry@pa.gov |
| PHONE | (717) 787-4017 |
| FAX | (717) 772-9310 |
| TAX REFUND INQUIRIES | https://www.pa.gov/services/revenue/track-status-of-pennsylvania-income-tax-refund.html (717) 787-8201 or (888) 728-2937 |
| E-FILE MANDATE | Must e-file if preparing 11+ returns |
| OPT-OUT / WAIVER | A check box on Form PA-40 authorizes the paid preparer not to e-file. |
| ACCEPTS STATE ONLY E-FIL | Yes |

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS ERO retains Form PA-8453, PA-8879, or jurat statement for 3 years

PIN ALLOWED AS SIGNATURE Yes - Fed/State, No - State only

PERFECTION PERIOD 5 calendar days

REGULAR DUE DATE 04/15

EXTENDED DUE DATE 10/15

ACCEPTS FEDERAL EXTENSION Federal extension (if there is no tax due to the state)

DRIVER'S LICENSE Optional

WEBSITE FOR DRIVER'S LICENSE URL:
<http://www.revenue.pa.gov/OnlineServices/PersonalIncomeTax-Services/efile/Pages/default.aspx>

Statement:
 As part of a national effort by states to combat stolen-identity tax fraud, software programs are asking tax filers to provide their driver's license number or state-issued identification card number with their filing. Providing this information gives the Department of Revenue an extra security measure to help prevent refund fraud related to identity theft. Your return will not be rejected if you do not have a driver's license or state-issued identification. Providing the number is strictly voluntary and may help speed the processing of your return.

AVERAGE REFUND TIME

E-filed Return 7-8 weeks

Paper Return 11-14 weeks

TAX YEARS SUPPORTED Within 3 calendar years.

1040NR DUAL STATUS PDF Attachment Allowed

1040NR NON-DUAL STATUS E-file**REFUND EXPECTATIONS**

<https://www.mypath.pa.gov>

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

TAXES DUE EXPECTATIONS

https://revenue-pa.custhelp.com/app/answers/detail/a_id/1435/kw/how%20to%20pay

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

Pennsylvania Other - Philadelphia

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

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS ERO retains e-file Signature Authorization Form for 3 years.

PIN ALLOWED AS SIGNATURE Yes

PERFECTION PERIOD City does not actually have a perfection period. If there are any difficulties and unable to file the return timely and if this return had a payment with it, contact city and depending on the circumstances they may be able to post the payment timely.

REGULAR DUE DATE 04/15

EXTENDED DUE DATE

ACCEPTS FEDERAL EXTENSION If you have obtained a federal extension (i.e., six months), you will be granted additional time to file the Net Profits Tax (NPT). The extension period to file the NPT return cannot exceed the end date of the federal extension period

DRIVER'S LICENSE Optional

WEBSITE FOR DRIVER'S LICENSE Not Available

AVERAGE REFUND TIME

E-filed Return 8-10 weeks

Paper Return 8-10 weeks

TAX YEARS SUPPORTED E-file is not supported for prior years.

1040NR DUAL STATUS N/A

1040NR NON-DUAL STATUS E-file

REFUND EXPECTATIONS

<https://www.phila.gov/services/payments-assistance-taxes/refunds/><https://tax-services.phila.gov/>

Refund.Unit@phila.gov

To check the status of your Refund go to Philadelphia Tax Center "Where is

my Refund” link below or contact Refundunit@phila.gov

<https://tax-services.phila.gov>

TAXES DUE EXPECTATIONS

<https://www.phila.gov/services/payments-assistance-taxes/make-a-payment/>

If you owe the City of Philadelphia, pay your taxes now with your submissions or go to the URL above for more information and payment options.

Rhode Island

| | |
|--------------------------|---|
| ADDRESS | RI Division of Taxation Daniel Clemence, Principal Revenue Agent Attn: ELF One Capitol Hill Providence, RI 02908-5800 |
| WEBSITE | http://www.tax.state.ri.us |
| EMAIL | daniel.clemence@tax.ri.gov |
| PHONE | (401) 574-8922, (401) 574-8484 |
| FAX | (401) 574-8917 |
| TAX REFUND INQUIRIES | www.ri.gov/taxation/refund/ (401) 574-8829 |
| E-FILE MANDATE | Must e-file if preparing 100+ returns. |
| OPT-OUT / WAIVER | |
| ACCEPTS STATE ONLY E-FIL | Yes |

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DUE

| | |
|--------------|-----|
| Direct Debit | Yes |
| Check | Yes |
| ePayment | Yes |

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

South Carolina

| | |
|----------------------|---|
| ADDRESS | SC Department of Revenue Office Operations--- Electronic Services PO Box 125 Columbia SC 29214-0400 |
| WEBSITE | https://dor.sc.gov |
| EMAIL | ITax@dor.sc.gov Keith.Wicker@dor.sc.gov |
| PHONE | (844) 898-8542 |
| FAX | (803) 896-1779 |
| TAX REFUND INQUIRIES | www.dor.sc.gov/tax/individual-income - Check Your Refund Status (803) 898-5300 |
| E-FILE MANDATE | Must e-file if preparing 100+ returns. \$50 penalty will apply per return not e-filed. |
| OPT-OUT / WAIVER | Taxpayers can opt out of e-filing. Preparer should retain signed statement from taxpayer stating opt out position. |

ACCEPTS STATE ONLY E-FIL Yes

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

Other

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS ERO retains SC-8453 for 3 years

PIN ALLOWED AS SIGNATURE No

PERFECTION PERIOD 5 calendar days

REGULAR DUE DATE 04/15

EXTENDED DUE DATE 10/15

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

DRIVER'S LICENSE Optional

WEBSITE FOR DRIVER'S LICENSE Not Available

AVERAGE REFUND TIME

E-filed Return 2-3 weeks

Paper Return 8-12 weeks

TAX YEARS SUPPORTED Within 3 calendar years.

1040NR DUAL STATUS Paper Filing of State Return Required

1040NR NON-DUAL STATUS Paper

REFUND EXPECTATIONS

dor.sc.gov/refund

N/A

TAXES DUE EXPECTATIONS

dor.sc.gov/pay

N/A

Tennessee

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

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FIL Yes

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

Amended Yes

Other

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND No

PAYMENT FOR BALANCE DU

Direct Debit Yes

Check No

ePayment Yes

SIGNATURE REQUIREMENTS Yes

PIN ALLOWED AS SIGNATUR Yes

PERFECTION PERIOD 10 Calendar days

REGULAR DUE DATE N/A

EXTENDED DUE DATE 10/15

ACCEPTS FEDERAL EXTENSI Federal extension (State has a separate schema for extension)

DRIVER'S LICENSE Optional

WEBSITE FOR DRIVER'S LICE Not Available

AVERAGE REFUND TIME

E-filed Return Varies

Paper Return Varies

TAX YEARS SUPPORTED Within 3 calendar years.

1040NR DUAL STATUS No Attachment Required

1040NR NON-DUAL STATUS N/A

REFUND EXPECTATIONS

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

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

TAXES DUE EXPECTATIONS

N/A

N/A

Utah

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

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DUE

| | |
|--------------|-----|
| Direct Debit | No |
| Check | Yes |

ePayment

Yes

SIGNATURE REQUIREMENTS Act of Fed/State e-file is considered to be signature.

PIN ALLOWED AS SIGNATUR Yes - Fed/State, No - State only

PERFECTION PERIOD 20 calendar days

REGULAR DUE DATE 04/15

EXTENDED DUE DATE 10/15

ACCEPTS FEDERAL EXTENSI Utah automatically provides an extension of six months to file your Utah return. There is no form needed to obtain this extension.

DRIVER'S LICENSE Optional

WEBSITE FOR DRIVER'S LICE N/A

AVERAGE REFUND TIME

E-filed Return

Within 120 days from the date you filed your return or March 1, whichever is later, to process your return and refund request.

Paper Return

90 days for paper-filed returns

TAX YEARS SUPPORTED Within 3 calendar years.

1040NR DUAL STATUS PDF Attachment Allowed

1040NR NON-DUAL STATUS E-file

REFUND EXPECTATIONS

<https://incometax.utah.gov/refunds>

You can track the status of your income tax refund by visiting Utah's Taxpayer Access Point. [tap.utah.gov]

Each return we receive is different, and processing time will vary. Due to our efforts to protect your identity, please allow 120 days from the date you filed your return or 120 days from March 1 (whichever comes later) for us to process your return and refund.

TAXES DUE EXPECTATIONS

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

Paying electronically is the most accurate, efficient, and secure way to make a payment.

You can schedule an e-check payment to be taken from your bank account on a date you choose. You will receive credit on that date.

Payments received after the return due date are subject to penalty and interest.

To make an electronic payment with your electronically filed return: [Software Provider fills out]

You can also make an electronic payment at Utah's Taxpayer Access Point website. [tap.utah.gov]

Vermont

| | |
|--------------------------|---|
| ADDRESS | Vermont Department of Taxes Terri Eldred, Fed/State Filing Coordinator 133 State Street Montpelier, VT 05633-1401 |
| WEBSITE | http://tax.vermont.gov |
| EMAIL | mailto:Terri.Eldred@vermont.gov , tax.vendorsupport@vermont.gov |
| PHONE | (802) 828-6828 |
| FAX | (802) 828-3754 |
| TAX REFUND INQUIRIES | Website: tax.vermont.gov/individuals/file-and-pay/check-refund-status (866) 828-2865 (in-state) or (802) 828-2865 |
| E-FILE MANDATE | |
| OPT-OUT / WAIVER | |
| ACCEPTS STATE ONLY E-FIL | Yes |

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND 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 No

PERFECTION PERIOD 5 calendar days

REGULAR DUE DATE 04/15

EXTENDED DUE DATE 10/16

ACCEPTS FEDERAL EXTENSION If no additional Vermont tax is due and an extension of time to file is submitted for the federal Form 1040, a Vermont extension is not required. The federal extension will be accepted for Vermont. The extension request must be submitted by the original due date.

DRIVER'S LICENSE Optional

WEBSITE FOR DRIVER'S LICENSE <http://tax.vermont.gov/individual/filing-season-update>

AVERAGE REFUND TIME

E-filed Return 5-10 days

Paper Return 6-10 weeks

TAX YEARS SUPPORTED Within 3 calendar years.

1040NR DUAL STATUS No Attachment Required

1040NR NON-DUAL STATUS E-file

REFUND EXPECTATIONS

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

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

TAXES DUE EXPECTATIONS

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

Failure to pay taxes owed by the due date may result in one or more of the following: the imposition of liens, court action, wage garnishment, bank levies, revocation of your business and/or professional license(s), imposition of a bond on your authority to do business, and the assignment of your debt to a private collection agency. If you cannot make a payment in full, contact the department to learn about payment plans.

Virginia

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

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FIL Yes

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment Yes

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

PIN ALLOWED AS SIGNATURE Yes

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

REGULAR DUE DATE 05/01

EXTENDED DUE DATE 11/01

ACCEPTS FEDERAL EXTENSION Automatic extension (The extension provision does not apply to payment of any tax that may be due with the return, individuals submit the payment on Form 7601P)

DRIVER'S LICENSE Optional

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

AVERAGE REFUND TIME

E-filed Return 5-7 days

Paper Return 4-6 weeks

TAX YEARS SUPPORTED Within 3 calendar years.

1040NR DUAL STATUS Paper Filing of State Return Required

1040NR NON-DUAL STATUS Paper

REFUND EXPECTATIONS

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

N/A

TAXES DUE EXPECTATIONS

<https://www.tax.virginia.gov/individual-income-tax-payment-options>

N/A

Washington

ADDRESS

WEBSITE

EMAIL

Gautes@dor.wa.gov

PHONE

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FIL

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

| | |
|----------|-----|
| Resident | Yes |
|----------|-----|

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

| | |
|-------------|-----|
| Nonresident | Yes |
|-------------|-----|

| | |
|-----------|-----|
| Extension | Yes |
|-----------|-----|

| | |
|----------|-----|
| Estimate | Yes |
|----------|-----|

| | |
|---------|-----|
| Amended | Yes |
|---------|-----|

| | |
|-------|--|
| Other | |
|-------|--|

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DU

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

| | |
|-------|----|
| Check | No |
|-------|----|

| | |
|----------|----|
| ePayment | No |
|----------|----|

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATUR N/A

PERFECTION PERIOD

REGULAR DUE DATE

EXTENDED DUE DATE

ACCEPTS FEDERAL EXTENSI

DRIVER'S LICENSE Optional

WEBSITE FOR DRIVER'S LICE

AVERAGE REFUND TIME

E-filed Return

Paper Return

TAX YEARS SUPPORTED

1040NR DUAL STATUS No Attachment Required

1040NR NON-DUAL STATUS Paper

REFUND EXPECTATIONS

WorkingFamiliesCredit.wa.gov

dor.wa.gov/capitalgainstax

We will review your application shortly. Most applicants receive a response from us within 30 days letting them know their credit is on the way or if we need additional information.

If you have questions in the meantime, please call 360-763-7300. To view the status of your application, go to WorkingFamiliesCredit.wa.gov and click on Where Is My Refund.

TAXES DUE EXPECTATIONS

WorkingFamiliesCredit.wa.gov

dor.wa.gov/capitalgainstax

We will review your application shortly. Most applicants receive a response from us within 30 days letting them know the result of the application or if we need additional information.

If you have questions in the meantime, please call 360-763-7300. To view the

status of your application, go to WorkingFamiliesCredit.wa.gov and click on Where Is My Refund.

West Virginia

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

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DU

Direct Debit Yes

| | |
|---|--|
| Check | Yes |
| ePayment | Yes |
| SIGNATURE REQUIREMENTS | ERO retains WV-8453 for 3 years "Federal Form 8879 (default)Form WV-8453Paper filing return, form not required |
| PIN ALLOWED AS SIGNATUR | Yes - Fed/State, No - State only |
| PERFECTION PERIOD | 5 calendar days |
| REGULAR DUE DATE | 04/15 |
| EXTENDED DUE DATE | 10/17 |
| ACCEPTS FEDERAL EXTENSI | Federal extension |
| DRIVER'S LICENSE | Optional |
| WEBSITE FOR DRIVER'S LICE | Not Available |
| AVERAGE REFUND TIME | |
| E-filed Return | 11 business days |
| Paper Return | 3-5 weeks |
| TAX YEARS SUPPORTED | Within 3 calendar years. |
| 1040NR DUAL STATUS | Paper Filing of State Return Required |
| 1040NR NON-DUAL STATUS | Paper |
| REFUND EXPECTATIONS | |
| https://mytaxes.wvtax.gov/?link=refund | |

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

- Taxpayers may check refund status by going to <https://mytaxes.wvtax.gov/?link=refund>. Typical refund timeframes for correctly filed returns
- An E-filed Return may take as long as 7-8 weeks after the acknowledgement is received from the state.
- A Paper Filed Return may take as long as 10-11 weeks after the return is

received by the West Virginia State Tax Department. Refund Exceptions

- First-time filers should allow about 3 additional weeks to the timelines above.
- Requests for more information will delay refunds until the requested information is received. Allow approximately 6 weeks from the receipt of the requested information to review and complete the processing of the return.
- Refund timeframes are general and do not apply to every refund. It is best not to depend on getting a refund by a certain date, especially when making purchases or paying bills.
- Some refunds may ultimately be reduced or result in a balance of tax due depending on the supporting information supplied or on record with the West Virginia State Tax Department.
- While many refunds will be paid in a shorter time frame, it is not abnormal to wait a significant time period if, for any reason, the return requires additional review.

TAXES DUE EXPECTATIONS

https://mytaxes.wvtax.gov/_/

<https://mytaxes.wvtax.gov>

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

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

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

Wisconsin

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

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

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

LEGEND

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

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

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

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

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

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DUE

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS Act of e-file is considered to be signature

PIN ALLOWED AS SIGNATURE No

PERFECTION PERIOD 5 calendar days

REGULAR DUE DATE 04/15

EXTENDED DUE DATE 10/15

ACCEPTS FEDERAL EXTENSION Federal extension

DRIVER'S LICENSE Optional

WEBSITE FOR DRIVER'S LICENSE <https://www.revenue.wi.gov/Pages/OnlineServices/webased.aspx> Statement: The State of Wisconsin is requesting additional information to combat stolen-identity tax fraud and ensure your tax refund goes to you. Please provide the **requested information from your driver's license** or state issued identification card. Your return will be processed even if you do not have a **driver's license or state-issued identification card**, but providing the information can help process your return more quickly.

AVERAGE REFUND TIME

E-filed Return 3 days

Paper Return 8-12 weeks

TAX YEARS SUPPORTED Within 3 calendar years.

1040NR DUAL STATUS Paper Filing of State Return Required

1040NR NON-DUAL STATUS Paper

REFUND EXPECTATIONS

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

N/A

TAXES DUE EXPECTATIONS

<https://www.revenue.wi.gov/Pages/OnlineServices/Pay.aspx>

N/A