

2024 1041 State E-file: Summary

Jurisdiction	E-file Available (Return)	E-file Available (5227)	E-file Available (Extension)	E-file Available (Estimate)	E-file Mandate (Return)	Opt-Out / Waiver	E-file Mandate (Extension)	Electronic Payment	Original Due Date (Calendar)	Extended Due Date (Calendar)	Accepts Federal Extension
Alabama	Yes	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction	Yes	Yes	N/A	Required	04/15	09/30	Yes
Arizona	Yes	Yes	Yes	Not Offered by Jurisdiction	No	System Generic Opt-Out Form	No	Allowed	04/15	09/30 (If 1041-QFT using a Form 7004 10/15)	Yes
Arkansas	Yes	1: Form not offered by jurisdiction; neither paper nor e-file – “Not Offered by Jurisdiction”	Yes	Estimates Supported as Part of Return E-file	Yes	System Generic Opt-Out Form	No	Allowed	04/15	09/30 (If using Form AR1055-FE, 10/15)	Yes
California	Yes	Not Offered by Jurisdiction	Yes	Estimates Supported Separately from Return	No	No	N/A	N/A	04/15	10/15	Yes
Colorado	Yes	N/A	Not Offered by Jurisdiction	Not Offered by Jurisdiction	No	Yes	No	Allowed	04/15	10/15	Yes
Connecticut	Yes	Not Supported	Yes	Estimates Supported Separately from Return	Yes	System Generic Opt-Out Form	No	Allowed	04/15	9/30	Yes

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Delaware	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”	1: Form not offered by jurisdiction; neither paper nor e-file – “Not Offered by Jurisdiction”	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”	2: Paper only form offered by jurisdiction; state does not offer e-file – “E-file Not Offered by Jurisdiction ”	No	Yes	No	Allowed	04/15	10/15	Yes
District of Columbia	Yes	Not Supported	Yes	Yes	No	Yes	No	Allowed	4/15	10/15	Yes
Federal	Yes	Not Supported	Yes	Estimates Supported as Part of Return E-file	Yes	Yes	Yes	Allowed	04/15	09/30	Yes
Federal 4720	Yes	N/A	Yes	Not Supported	N/A	Yes	N/A	N/A	04/15	09/30	Yes
Federal 5227	Yes	Yes	Yes	Not Supported	N/A	Yes	N/A	N/A		09/30	Yes
Federal 990T	Yes	N/A	Yes	Not Offered by Jurisdiction	Yes	Yes	N/A	Allowed			Yes
Georgia	Yes	Not Supported	Not Offered by Jurisdiction	Not Offered by Jurisdiction	No	System Generic Opt-Out Form	No	Allowed	04/15	09/30	Yes
Hawaii	Not Offered by Jurisdiction	Not Supported	Not Offered by Jurisdiction	Not Offered by Jurisdiction	Yes	Yes	N/A	N/A	04/21	10/20	Yes
Idaho	Yes	Not Supported	Not Offered by Jurisdiction	Not Offered by Jurisdiction	No	Yes	No	N/A	04/15	10/15	Yes

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Illinois	Yes	Not Supported	Not Offered by Jurisdiction	Not Offered by Jurisdiction	Yes	System Generic Opt-Out Form	N/A	Required	04/15	10/15	Yes
Indiana	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”	Not Supported	Not Offered by Jurisdiction	Not Offered by Jurisdiction	N/A	Yes	N/A	N/A	04/15	10/31	Yes
Iowa	Yes	Not Supported	Not Offered by Jurisdiction	Not Offered by Jurisdiction	No	System Generic Opt-Out Form	N/A	Required	04/15	10/31	Yes
Kansas	Yes	Not Supported	Not Offered by Jurisdiction	Not Offered by Jurisdiction	No	Yes	No	Allowed	04/15	10/15	Yes
Kentucky	Yes	Not Supported	Yes	Not Offered by Jurisdiction	Yes	Yes	Yes	N/A	04/15	10/15	Yes
Louisiana	Not Offered by Jurisdiction	Yes	Yes	Not Offered by Jurisdiction	N/A	N/A	N/A	N/A	05/15	11/15	Yes
Maine	Yes	Not Supported	Not Offered by Jurisdiction	Not Offered by Jurisdiction	Yes	System Generic Opt-Out Form	No	Allowed	04/15	10/15	No

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Maryland	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”	Not Supported	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”	No	Yes	N/A	N/A	04/15	10/15	No
Massachusetts	Yes	Not Supported	Yes	Not Offered by Jurisdiction	No	Yes	Yes	Allowed	04/15		Yes
Michigan	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction	Not Offered by Jurisdiction	Yes	Yes	N/A	Allowed	04/15	10/15	Yes
Minnesota	Yes	Not Supported	Not Offered by Jurisdiction	Not Offered by Jurisdiction	Yes	System Generic Opt-Out Form	N/A	Allowed	04/15	10/15	Yes
Mississippi	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”	1: Form not offered by jurisdiction; neither paper nor e-file – “Not Offered by Jurisdiction”	1: Form not offered by jurisdiction; neither paper nor e-file – “Not Offered by Jurisdiction”	1: Form not offered by jurisdiction; neither paper nor e-file – “Not Offered by Jurisdiction”	No	System Generic Opt-Out Form	N/A	Allowed	04/15	10/15	Yes
Missouri	Yes	Not Supported	Not Offered by Jurisdiction	Not Offered by Jurisdiction	No	Yes	No	N/A	04/15	09/30	Yes
Montana	Yes	Not Supported	Not Offered by Jurisdiction	Not Offered by Jurisdiction	No	Yes	No	Allowed	04/15	10/15	No
Nebraska	Not Offered by Jurisdiction	Not Supported	Not Offered by Jurisdiction	Not Offered by Jurisdiction	N/A	Yes	N/A	N/A	04/15	10/15	Yes

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New Hampshire	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”	1: Form not offered by jurisdiction; neither paper nor e-file – “Not Offered by Jurisdiction”	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”	No	System Generic Opt-Out Form	N/A	Allowed	04/15	10/15	Yes
New Jersey	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”	1: Form not offered by jurisdiction; neither paper nor e-file – “Not Offered by Jurisdiction”	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”	Yes	Yes	Yes	Allowed	04/15	10/15	Yes
New Mexico	Yes	Not Supported	Not Offered by Jurisdiction	Not Offered by Jurisdiction	Yes	System Generic Opt-Out Form	N/A	N/A	04/15	10/15	Yes
New York	Yes	Not Supported	Yes	Estimates Supported Separately from Return	Yes	System Generic Opt-Out Form	Yes	Required	04/15	09/30	No
North Carolina	Yes	Not Supported	Yes	Not Offered by Jurisdiction	No	No	No	N/A	04/15	10/15	Yes
North Dakota	Yes	Not Supported	Not Offered by Jurisdiction	Estimates Supported as Part of Return E-file	No	System Generic Opt-Out Form	N/A	Allowed	04/15	10/15	Yes

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Ohio	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”	1: Form not offered by jurisdiction; neither paper nor e-file – “Not Offered by Jurisdiction”	1: Form not offered by jurisdiction; neither paper nor e-file – “Not Offered by Jurisdiction”	2: Paper only form offered by jurisdiction; state does not offer e-file – “E-file Not Offered by Jurisdiction ”	No	System Generic Opt-Out Form	No	Allowed	04/15	10/15	Yes
Ohio-MNPT	Yes	N/A	N/A	N/A	N/A	Yes	N/A	N/A	04/15	09/30	Yes
Ohio-RITA	Yes	N/A	N/A	N/A	N/A	Yes	N/A	N/A	04/15	09/30	Yes
Oklahoma	Yes	Not Supported	Not Offered by Jurisdiction	Not Offered by Jurisdiction	Yes	System Generic Opt-Out Form	Yes	Allowed	04/15	9/30	Yes
Oregon	Yes	Not Supported	Not Offered by Jurisdiction	Not Offered by Jurisdiction	No	System Generic Opt-Out Form	No	Allowed	04/15	09/30	Yes
Pennsylvania	Yes	Yes	Yes	Estimates Supported as Part of Return E-file	No	N/A	No	Allowed	04/15	10/15	Yes

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Rhode Island	Yes	Not Supported	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”	Not Offered by Jurisdiction	N/A	Yes		N/A	04/15	09/30	Yes
South Carolina	Yes	Not Offered by Jurisdiction	Yes	Yes	Yes	System Generic Opt-Out Form	No	Allowed	04/15	10/15	Yes
Tennessee	Yes	Not Supported	Yes	Not Offered by Jurisdiction	Yes	System Generic Opt-Out Form	Yes	Required	05/17	10/15	No
Utah	Yes	Not Supported	Not Offered by Jurisdiction	Not Offered by Jurisdiction	No	System Generic Opt-Out Form	No	N/A	04/15	10/15	Yes
Vermont	Yes	Not Supported	Yes	Estimates Supported Separately from Return	Yes	System Generic Opt-Out Form	Yes	Allowed	04/15	09/30	Yes
Virginia	Yes	Yes	Yes	Yes	Yes	No	Yes	Allowed	04/15	11/01	Yes
West Virginia	Yes	Not Supported	Not Offered by Jurisdiction	Not Offered by Jurisdiction	Yes	Yes	No	Allowed	04/15	09/30	Yes
Wisconsin	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction	Yes	Yes	Yes	N/A	Allowed	04/15	09/30	Yes

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Jurisdiction	E-file Mandate (Return)	Notes: E-file Mandate (Return)	Opt-Out / Waiver	Notes: Opt-Out / Waiver
Alabama	Yes	Yes - Estates/Trusts with 20 or more beneficiaries at the end of the Estate/Trust's taxable year are mandated to e-file Alabama fiduciary income tax returns, for that calendar year and all subsequent tax years.	Yes	N/A
Arizona	No		System Generic Opt-Out Form	N/A
Arkansas	Yes	Yes	System Generic Opt-Out Form	
California	No	N/A	No	FTB Pub. 1346X - Fiduciary returns do not fall under the individual e-file mandate at this time.
Colorado	No	N/A	Yes	N/A
Connecticut	Yes	Tax return preparers who prepared 50 or more Connecticut personal income tax returns are now required to file all Connecticut personal income tax returns electronically.	System Generic Opt-Out Form	N/A
Delaware	No	N/A	Yes	N/A
District of Columbia	No	N/A	Yes	N/A
Federal	Yes		Yes	
Federal 4720	N/A		Yes	
Federal 5227	N/A		Yes	
Federal 990T	Yes		Yes	

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Jurisdiction	E-file Mandate (Return)	Notes: E-file Mandate (Return)	Opt-Out / Waiver	Notes: Opt-Out / Waiver
Georgia	No	N/A	System Generic Opt-Out Form	N/A
Hawaii	Yes	A return must be submitted, even if there is no gross income for the period. If you have no gross income for the period, a return showing "\$0" income will need to be filed.	Yes	N/A
Idaho	No	N/A	Yes	N/A
Illinois	Yes	Mandated for trusts, not required for amended returns or returns of estates.	System Generic Opt-Out Form	
Indiana	N/A	N/A	Yes	N/A
Iowa	No		System Generic Opt-Out Form	N/A
Kansas	No	Not mandated for TY 2024	Yes	
Kentucky	Yes	N/A	Yes	N/A
Louisiana	N/A	N/A	N/A	
Maine	Yes	N/A	System Generic Opt-Out Form	N/A
Maryland	No	But state definitely prefer fiduciary returns/extensions/estimated payments filed electronically.	Yes	

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Jurisdiction	E-file Mandate (Return)	Notes: E-file Mandate (Return)	Opt-Out / Waiver	Notes: Opt-Out / Waiver
Massachusetts	No	No mandate for fiduciary returns at this time, but electronic payment of \$50,000 is mandatory	Yes	
Michigan	Yes		Yes	
Minnesota	Yes		System Generic Opt-Out Form	
Mississippi	No		System Generic Opt-Out Form	
Missouri	No		Yes	N/A
Montana	No	Not mandated for TY 2016, but electronic payment of \$500,000 or more is mandatory	Yes	
Nebraska	N/A		Yes	
New Hampshire	No		System Generic Opt-Out Form	
New Jersey	Yes	Paid tax preparers that prepare 11 or more New Jersey individual gross income tax resident returns including those filed for trusts and estates during the tax year must use electronic methods to file those returns.	Yes	N/A
New Mexico	Yes	N/A	System Generic Opt-Out Form	N/A

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Jurisdiction	E-file Mandate (Return)	Notes: E-file Mandate (Return)	Opt-Out / Waiver	Notes: Opt-Out / Waiver
New York	Yes	Must e-file if preparing 10+ returns per year. Also extension requests must be e-filed or e-filed on DFT website if subject to the mandate on returns. link - https://www.tax.ny.gov/tp/efile/mandate_participants.htm	System Generic Opt-Out Form	Clients can't opt-out of e-file. Link - https://www.tax.ny.gov/tp/efile/mandate_participants.htm
North Carolina	No		No	
North Dakota	No		System Generic Opt-Out Form	N/A
Ohio	No	N/A	System Generic Opt-Out Form	N/A
Ohio-MNPT	N/A		Yes	
Ohio-RITA	N/A		Yes	
Oklahoma	Yes	N/A	System Generic Opt-Out Form	N/A
Oregon	No	N/A	System Generic Opt-Out Form	N/A
Pennsylvania	No	N/A	N/A	
Rhode Island	N/A		Yes	

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Jurisdiction	E-file Mandate (Return)	Notes: E-file Mandate (Return)	Opt-Out / Waiver	Notes: Opt-Out / Waiver
South Carolina	Yes	E-file is mandated if the tax preparer filed 100+ returns in the previous tax year. A \$50/return fee is charged on any mandated return that is not e-filed. Where electronic means are not available to file the return, but the 2D barcode is available, the preparer must use the 2D barcode.	System Generic Opt-Out Form	N/A
Tennessee	Yes	N/A	System Generic Opt-Out Form	N/A
Utah	No	Not mandated	System Generic Opt-Out Form	N/A
Vermont	Yes		System Generic Opt-Out Form	
Virginia	Yes	Beginning with the first return due on or after January 1, 2019, all fiduciary income taxpayers must file forms and make payments electronically. If you are unable to file and pay electronically, you may request a waiver.	No	There is no Opt Out form in the VA schema currently.
West Virginia	Yes	Income tax preparers who file more than 25 individual income tax returns using tax preparation software to complete one or more of the returns, must file them electronically (Sec. 11-21-54)	Yes	N/A
Wisconsin	Yes	Must e-file if preparing 50 or more returns	Yes	

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Jurisdiction	E-file Mandate (Extension)	Notes: E-file Mandate (Extension)	Electronic Payment	Notes: Electronic Payment
Alabama	N/A	N/A	Required	
Arizona	No	N/A	Allowed	
Arkansas	No		Allowed	
California	N/A	N/A	N/A	
Colorado	No	N/A	Allowed	
Connecticut	No	N/A	Allowed	
Delaware	No		Allowed	
District of Columbia	No	N/A	Allowed	
Federal	Yes		Allowed	
Federal 4720	N/A		N/A	
Federal 5227	N/A		N/A	
Federal 990T	N/A		Allowed	
Georgia	No	N/A	Allowed	
Hawaii	N/A	N/A	N/A	
Idaho	No	N/A	N/A	
Illinois	N/A		Required	
Indiana	N/A	N/A	N/A	
Iowa	N/A	N/A	Required	
Kansas	No	N/A	Allowed	
Kentucky	Yes	N/A	N/A	N/A
Louisiana	N/A	N/A	N/A	

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Jurisdiction	E-file Mandate (Extension)	Notes: E-file Mandate (Extension)	Electronic Payment	Notes: Electronic Payment
Maine	No	N/A	Allowed	
Maryland	N/A		N/A	
Massachusetts	Yes		Allowed	
Michigan	N/A		Allowed	
Minnesota	N/A		Allowed	
Mississippi	N/A		Allowed	
Missouri	No	N/A	N/A	
Montana	No	N/A	Allowed	
Nebraska	N/A		N/A	
New Hampshire	N/A	N/A	Allowed	
New Jersey	Yes	N/A	Allowed	
New Mexico	N/A	N/A	N/A	
New York	Yes		Required	Direct debit from bank account required for approved commercial software for the extension e-file.
North Carolina	No		N/A	
North Dakota	N/A	N/A	Allowed	
Ohio	No	N/A	Allowed	
Ohio-MNPT	N/A		N/A	
Ohio-RITA	N/A		N/A	
Oklahoma	Yes	N/A	Allowed	
Oregon	No	N/A	Allowed	https://revenueonline.dor.oregon.gov/tap/_/
Pennsylvania	No		Allowed	

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Jurisdiction	E-file Mandate (Extension)	Notes: E-file Mandate (Extension)	Electronic Payment	Notes: Electronic Payment
Rhode Island			N/A	
South Carolina	No	N/A	Allowed	
Tennessee	Yes	N/A	Required	
Utah	No	N/A	N/A	
Vermont	Yes		Allowed	
Virginia	Yes		Allowed	
West Virginia	No	N/A	Allowed	
Wisconsin	N/A	N/A	Allowed	

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Jurisdiction	Accepts Federal Extension	Notes: Accepts Federal Extension	Perfection Period	Jurisdiction Website
Alabama	Yes	State accepts federal extension	10 calendar days	http://revenue.alabama.gov/incometax/corpefilemain.cfm
Arizona	Yes	State accepts federal extension	5 calendar days	https://azdor.gov/e-file-services
Arkansas	Yes	State accepts federal extension.	10 calendar days of receipt of the electronic acknowledgment.	http://www.dfa.arkansas.gov
California	Yes		5 calendar days	https://ftb.ca.gov
Colorado	Yes	State accepts federal extension.	10 calendar days	http://www.colorado.gov/revenueonline/_/
Connecticut	Yes	Connecticut extension accepted with Form CT1041EXT. If federalextension is filed, not required to file separate Connecticut extension.	5 calendar days	https://portal.ct.gov/DRS/Individuals/Individual-Income-Tax-Portal/Estate-and-Gift-Taxes/Tax-Information#EstateTXOverview
Delaware	Yes		Delaware had the same period for rejection as IRS.	http://revenue.delaware.gov/
District of Columbia	Yes		5 calendar days	https://mytax.dc.gov/_/
Federal	Yes		5 Calendar Days	
Federal 4720	Yes			
Federal 5227	Yes		10	
Federal 990T	Yes		5 Calendar Days	
Georgia	Yes	Automatically accepts federal extension.	5 calendar days from the due date of the return to resubmit rejected returns.	https://dor.georgia.gov
Hawaii	Yes		5 calendar days	https://tax.hawaii.gov/
Idaho	Yes	Automatically accepts federal extension.	10 calendar days of receipt of the electronic acknowledgment.	http://www.tax.idaho.gov

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Jurisdiction	Accepts Federal Extension	Notes: Accepts Federal Extension	Perfection Period	Jurisdiction Website
Illinois	Yes	State accepts federal extension.	10 calendar days	tax.illinois.gov
Indiana	Yes		5 calendar days	https://www.in.gov/dor/
Iowa	Yes		5 calendar days (No perfection time per Iowa e-file publication)	https://tax.iowa.gov
Kansas	Yes	State accepts federal extension.	10 calendar days	www.webtax.org www.ksrevenue.org/eservefile.html
Kentucky	Yes	State accepts federal extension.	10 calendar days	https://revenue.ky.gov/Pages/index.aspx
Louisiana	Yes			https://www.revenue.louisiana.gov/
Maine	No	State of Maine extension request form is not required. If you are unable to file your return by the original due date of the return, Maine allows an automatic extension equal to any federal extension or 6 months, whichever is the longer period of time.	5 Calendar Days to resubmit rejected returns and obtain approval or 24 Hours.	http://www.maine.gov/revenue/homepage.html
Maryland	No	Need to file separate MD extension Form 504E	10 days	https://www.marylandtaxes.gov/
Massachusetts	Yes	State accepts federal extension.	5 calendar days	https://www.mass.gov/dor/
Michigan	Yes			www.michigan.gov/incometax .
Minnesota	Yes	State accepts federal extension. Six months automatic extension	5 calendar days	http://www.revenue.state.mn.us/Pages/default.aspx
Mississippi	Yes			http://www.dor.ms.gov
Missouri	Yes	State accepts federal extension.	10 calendar days	https://dor.mo.gov/software-vendors/ , https://www.dor.mo.gov/
Montana	No	The state extension will automatically apply. No need to file federal extension or state extension. Especially federal has the different due date from the state.	5 calendar days	http://revenue.mt.gov
Nebraska	Yes			revenue.nebraska.gov

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Jurisdiction	Accepts Federal Extension	Notes: Accepts Federal Extension	Perfection Period	Jurisdiction Website
New Hampshire	Yes	State accepts federal extension.	10-day perfection period	http://www.revenue.nh.gov
New Jersey	Yes	Required to file state extension.	5 calendar days	http://www.state.nj.us/treasury/revenue/
New Mexico	Yes	The State of New Mexico accepts the Federal extensions.	No perfection period	http://www.tax.newmexico.gov
New York	No	Required to file state extension.	7 calendar days of receipt of electronic acknowledgment.	https://www.tax.ny.gov/
North Carolina	Yes			https://www.ncdor.gov/
North Dakota	Yes	Automatically accepts federal extension.	5 calendar days	http://www.nd.gov/tax/
Ohio	Yes	State accepts federal extension.	7 calendar days	http://www.tax.ohio.gov
Ohio-MNPT	Yes			http://www.tax.ohio.gov
Ohio-RITA	Yes			https://ritaohio.com
Oklahoma	Yes		5 calendar days	http://www.tax.ok.gov
Oregon	Yes	State accepts federal extension	5 calendar days	http://www.oregon.gov/dor
Pennsylvania	Yes	State Extension Rev276; If fiduciary has not filed Rev276, he can submit a copy of federal Form 7004 with PA41 fiduciary income taxreturn.	5 calendar days after rejection	http://www.revenue.state.pa.us
Rhode Island	Yes			http://www.tax.ri.gov/misc/software_developers.php
South Carolina	Yes	State accepts federal extension	5 calendar days after rejection	https://dor.sc.gov/
Tennessee	No	Required to file state extension.	Depends on case by case	http://www.tn.gov/revenue/
Utah	Yes	State accepts federal extension.	20 calendar days	http://www.tax.utah.gov
Vermont	Yes	State accepts federal extension.	5 calendar days after rejection	https://tax.vermont.gov/tax-professionals

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Jurisdiction	Accepts Federal Extension	Notes: Accepts Federal Extension	Perfection Period	Jurisdiction Website
Virginia	Yes	State accepts federal extension	Virginia does not allow the IRS return perfection period. A return must be transmitted and accepted by the due date of the return to be considered timely filed.	https://www.tax.virginia.gov/
West Virginia	Yes		5 calendar days from the due date of the return to resubmit a rejected returns	http://www.tax.wv.gov/pages/default.aspx
Wisconsin	Yes	State accepts federal extension.	5 calendar days	https://www.revenue.wi.gov/Pages/home.aspx