

## 2024 1065 State E-file: Summary

Jurisdiction	E-file Available (Return)	E-file Available (Extension)	E-file Available (Estimate)	E-file Available (Other)	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	Not Offered by Jurisdiction	Not Offered by Jurisdiction	PTE-C (Composite Return), PPT (Business Privilege Tax Return)	Yes	Yes	Yes	N/A	3/15	9/15	Yes
Alaska	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction	Not Offered By Jurisdiction	N/A	N/A	N/A	N/A	4/15	10/15	Yes
Arizona	Yes	Yes	2: Paper only form offered by jurisdiction; state does not offer e-file – “E-file Not Offered by Jurisdiction ”	Not Offered By Jurisdiction	No	N/A	No	Allowed	3/15	9/15	Yes
Arkansas	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		No	Yes	No	N/A	4/15	10/15	Yes
California	Yes	Yes	N/A		Yes	Yes	Yes	Allowed	3/15	10/15	Yes
City of Columbus	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”		N/A	Yes	N/A	N/A	4/15		Yes
Colorado	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		No	Yes	No	Allowed	4/15	10/15	N/A

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Connecticut	Yes	Yes	Not Offered by Jurisdiction	Not Offered By Jurisdiction	Yes	Yes	Yes	Allowed	3/15	9/15	No
Delaware	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	3/15	9/15	Yes
District of Columbia	Yes	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”	Not Offered By Jurisdiction	N/A	N/A	N/A	N/A	Calendar year filer 4/15	10/15	N/A
District of Columbia - UBT	Yes	Yes	Estimates Supported Separately from Return	Not Offered By Jurisdiction	N/A	N/A	N/A	Allowed	4/15	10/15	N/A
Florida	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”	Not Offered by Jurisdiction	Not Offered By Jurisdiction	No	N/A	No	N/A	4/15	10/15	N/A
Georgia	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	N/A	3/15	9/15	Yes
Hawaii	Not Offered by Jurisdiction		Not Offered by Jurisdiction	Not Offered By Jurisdiction	No	N/A	No	Allowed	4/20	10/20	No
Idaho	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	4/15	10/15	Yes

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Illinois	Yes	Yes	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	4/15	10/16	Yes
Indiana	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	N/A	4/15	10/15	Yes
Iowa	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	4/30	10/31	Yes
Kansas	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	N/A	4/15	10/15	Yes
Kentucky	Yes	Yes	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	4/15	10/16	Yes
KY Louisville	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”	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”		N/A	Yes	N/A	N/A	04/15	10/16	Yes
Louisiana	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	N/A	6/15	10/15	Yes
Maine	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	3/15	9/15	Yes
Maryland	Yes	Yes	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	4/15	10/15	Yes
Massachusetts	Yes	Yes	Not Offered by Jurisdiction		Yes	Yes	Yes	N/A	3/15	9/15	Yes
Michigan	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	Required	4/15	10/16	Yes

## 2024 1065 State E-file: Summary

Jurisdiction	E-file Available (Return)	E-file Available (Extension)	E-file Available (Estimate)	E-file Available (Other)	E-file Mandate (Return)	Opt-Out / Waiver	E-file Mandate (Extension)	Electronic Payment	Original Due Date (Calendar)	Extended Due Date (Calendar)	Accepts Federal Extension
Minnesota	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	3/15	9/15	Yes
Mississippi	Yes	Yes	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	3/15	9/15	Yes
Missouri	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		N/A	Yes	N/A	N/A	4/15	10/15	Yes
MO Kansas City	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”		N/A	Yes	N/A	N/A			Yes
Montana	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	3/15	9/15	Yes
Nebraska	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction	Not Offered By Jurisdiction	N/A	N/A	N/A	N/A	3/15	9/15	Yes
New Hampshire	Yes	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”	Not Offered By Jurisdiction	N/A	N/A	N/A	N/A	3/15	10/15	No
New Jersey	Yes	Yes	Yes		Yes	Yes	Yes	N/A	4/15	9/15	Yes
New Mexico	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	3/15	9/15	Yes
New York	Yes	Yes	Not Offered by Jurisdiction		Yes	No	Yes	N/A	3/15	9/15	Yes

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New York - IT 204 LL	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction	Not Offered By Jurisdiction	N/A	N/A	N/A	N/A	3/15	N/A	N/A
New York City	Yes	Yes	Not Offered by Jurisdiction		Yes	No	Yes	N/A	3/16	9/15	Yes
North Carolina	Yes	Yes	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	4/15	10/15	Yes
North Dakota	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	4/15	10/16	Yes
Ohio	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”	Not Offered by Jurisdiction	Not Offered by Jurisdiction	Not Offered By Jurisdiction	No	N/A	No	Allowed	4/15	10/16	Yes
Oklahoma	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	4/15	10/15	Yes
OR Portland	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”	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	N/A	04/15	10/15	Yes
Oregon	Yes	Not Supported	Not Supported	Not Offered By Jurisdiction	No	No	No	Allowed	3/15	9/15	Yes

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Pennsylvania	Yes	Yes	Yes		No	Yes	No	Allowed	4/15	10/16	Yes
Pennsylvania Cities - Philadelphia BIRT	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	04/18		Yes
Pennsylvania Cities - Philadelphia NPT	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	04/18		Yes
Rhode Island	Yes	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	3/15	9/15	Yes
South Carolina	Yes	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	3/15	9/15	Yes
Tennessee	Yes	Yes	Yes		Yes	Yes	Yes	N/A	4/15	10/16	Yes
Texas	Yes	Yes	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	5/15	First extension 8/15, second extension 11/15	No

## 2024 1065 State E-file: Summary

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Utah	Yes	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	N/A	4/18	9/15	Yes
Vermont	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	3/15	11/15	Yes
Virginia	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	4/15	10/15	Yes
West Virginia	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction	N/A	No	Yes	No	Allowed	3/15	9/15	Yes
Wisconsin	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	3/15	9/15	Yes

## 2024 1065 State E-file: Detail

Jurisdiction	E-file Mandate (Return)	Notes: E-file Mandate (Return)	Opt-Out / Waiver	Notes: Opt-Out / Waiver
Alabama	Yes	Must e-file if preparer has prepared 25 or more corporate/partnership returns using tax preparation software in a calendar year and to subsequent years thereafter. See AL code 810-3-28-07. Seealso: State Mandate Summary.	Yes	
Alaska	No	N/A	N/A	N/A
Arizona	No	N/A	N/A	
Arkansas	Yes	N/A	Yes	
California	Yes	N/A	Yes	
City of Columbus	Yes		Yes	
Colorado	No	N/A	Yes	
Connecticut	No	N/A	Yes	
Delaware	No	N/A	Yes	
District of Columbia	No	N/A	N/A	
District of Columbia - UBT	No	N/A	N/A	
Florida	No	N/A	N/A	
Georgia	No	N/A	Yes	
Hawaii	Yes	N/A	N/A	
Idaho	No	N/A	Yes	
Illinois	Yes	Must be e-filed if federal is required to be e-filed	Yes	
Indiana	Yes		Yes	
Iowa	Yes	N/A	Yes	



## 2024 1065 State E-file: Detail

Jurisdiction	E-file Mandate (Return)	Notes: E-file Mandate (Return)	Opt-Out / Waiver	Notes: Opt-Out / Waiver
Kansas	No	N/A	Yes	
Kentucky	No	N/A	Yes	
KY Louisville	N/A		Yes	
Louisiana	Yes	Composite return Form R-6922 and extension Form R-6467 must be filed electronically	Yes	
Maine	Yes	Maine utilizes the combined federal/state Modernized e-File (MeF) program to facilitate electronic filing of Form 941P-ME. Entities (or their preparers) that use software that supports the Maine MeF program for Form 941P-ME are required to file electronically. All others are granted an automatic waiver from the electronic filing requirement, and do not need to submit a waiver request to Maine Revenue Services. Those that have the ability to electronically file their return, but who are unable to do so due to hardship, may request a waiver in writing.	Yes	
Maryland	No	N/A	Yes	
Massachusetts	Yes	Must e-file if partnership has 25 or more partners or gross income or loss of \$50,000 or more. See MA TIR 05-22 for detail	Yes	
Michigan	Yes	Beginning in 2010 for the 2009 Tax Year	Yes	
Minnesota	No	N/A	Yes	
Mississippi	Yes	If 100 or more Schedule K-1s	Yes	
Missouri	No	N/A	Yes	
MO Kansas City	N/A		Yes	

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Jurisdiction	E-file Mandate (Return)	Notes: E-file Mandate (Return)	Opt-Out / Waiver	Notes: Opt-Out / Waiver
Montana	Yes	Beginning TY2014, If the entity has more than 100 partners during the tax year, then it must file Form PR-1 electronically.	Yes	
Nebraska	Yes	All Nebraska state requirements for mandatory e-file can be found on our website at: E-file Mandate FAQs   Nebraska Department of Revenue.	N/A	
New Hampshire	No	None.	N/A	
New Jersey	Yes	All paid preparer returns are required to be filed and paid electronically. For non-paid preparer returns all partnerships with 10 or more partners are required to file electronically.	Yes	
New Mexico	No	N/A	Yes	
New York	Yes	Preparer must e-file all individual and partnership returns if prepared more than 10 combined individual or partnership returns for the prior tax year AND uses tax preparation software for 1 or more returns.	No	
New York - IT 204 LL	Yes		N/A	
New York City	Yes	If mandated in previous year, or prepared more than 100 returns, or uses tax software	No	
North Carolina	No	Currently, there are no legislative mandates for Corporations and businesses to electronically file Corporate Income and Franchise or Partnership Income, or Estates and Trusts Income tax returns.	Yes	
North Dakota	No	N/A	Yes	
Ohio	No	N/A	N/A	
Oklahoma	No	N/A	Yes	
OR Portland	No		Yes	

## 2024 1065 State E-file: Detail

Jurisdiction	E-file Mandate (Return)	Notes: E-file Mandate (Return)	Opt-Out / Waiver	Notes: Opt-Out / Waiver
Oregon	No		No	
Pennsylvania	No	N/A	Yes	
Pennsylvania Cities - Philadelphia BIRT	No		Yes	
Pennsylvania Cities - Philadelphia NPT	No		Yes	
Rhode Island	Yes	Preparers who file over 100 returns are required to e-File	Yes	
South Carolina	Yes	preparer-mandated based on number of returns	Yes	
Tennessee	Yes	Franchise, Excise Tax Return and extension must be filed electronically	Yes	
Texas	No	N/A	Yes	
Utah	No	N/A	Yes	
Vermont	No	N/A	Yes	
Virginia	Yes	Form 502	Yes	
West Virginia	No	Effective January 1, 2019, taxpayers who had annual remittance of any single tax equal to or greater than \$50,000 during the fiscal year are required to electronically file returns and make payments using Electronic Funds Transfer (EFT) for periods beginning on or after January 1, 2019	Yes	
Wisconsin	Yes	All corporations (Forms 4, 5, 5S, 1CNS) and partnerships (Forms 3,1CNP, PW-1) are required to file tax returns and make payments electronically for the 2012 tax year and beyond (returns normally due March 15, 2025, for Partnerships or April 15, 2025, for corporations).	Yes	

## 2024 1065 State E-file: Detail

Jurisdiction	E-file Mandate (Extension)	Notes: E-file Mandate (Extension)	Electronic Payment	Notes: Electronic Payment
Alabama	Yes		N/A	
Alaska	N/A	N/A	N/A	N/A
Arizona	No		Allowed	
Arkansas	No		N/A	
California	Yes		Allowed	
City of Columbus	N/A		N/A	
Colorado	No		Allowed	
Connecticut	Yes	Form CT-1056/CT-1120SI must be e-filed, and all associated payments, including extension requests and payments, must be made electronically.	Allowed	All taxpayers registered for corporation business tax, (excluding business entity tax are required to file returns and pay tax electronically. Unrelated business income taxpayers whose prior year liability is \$4,000 or more during the 12-month period end
Delaware	Yes		Allowed	
District of Columbia	N/A		N/A	N/A
District of Columbia - UBT	N/A		Allowed	Business taxpayers must pay their taxes electronically for any period that the tax due exceeds \$5,000.
Florida	No		N/A	
Georgia	Yes		N/A	
Hawaii	No		Allowed	Any taxpayer whose liability for any tax type was more than \$100,000 in any one taxable year who is notified and required to pay taxes. If required to electronically file or pay federal taxes, then must electronically file or pay Hawaii taxes. Haw. Rev. S
Idaho	Yes		Allowed	
Illinois	Yes		Allowed	

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Jurisdiction	E-file Mandate (Extension)	Notes: E-file Mandate (Extension)	Electronic Payment	Notes: Electronic Payment
Indiana	Yes		N/A	
Iowa	Yes		Allowed	
Kansas	Yes		N/A	
Kentucky	Yes		Allowed	
KY Louisville	N/A		N/A	
Louisiana	Yes		N/A	
Maine	Yes		Allowed	
Maryland	Yes		Allowed	A taxpayer whose unpaid tax liability is \$10,000 or more must remit payment by immediately available funds under methods prescribed by the regulations.
Massachusetts	Yes		N/A	
Michigan	Yes		Required	Either through software's direct debit, or e-payment from state's website
Minnesota	Yes		Allowed	Generally, you must pay all Minnesota business taxes electronically once you have paid more than \$10,000 of any one tax during the state's previous fiscal year (July 1-June 30).
Mississippi	Yes		Allowed	
Missouri	N/A		N/A	
MO Kansas City	N/A		N/A	
Montana	Yes		Allowed	
Nebraska	N/A		N/A	
New Hampshire	N/A		N/A	
New Jersey	Yes		N/A	

## 2024 1065 State E-file: Detail

Jurisdiction	E-file Mandate (Extension)	Notes: E-file Mandate (Extension)	Electronic Payment	Notes: Electronic Payment
New Mexico	Yes		Allowed	
New York	Yes		N/A	
New York - IT 204 LL	N/A		N/A	
New York City	Yes		N/A	
North Carolina	Yes		Allowed	Allowed
North Dakota	Yes		Allowed	
Ohio	No		Allowed	
Oklahoma	Yes		Allowed	
OR Portland	No		N/A	
Oregon	No		Allowed	
Pennsylvania	No	Mandatory e-filing is required for third-party preparers who prepare 11 or more PD-20S/PA-65 returns. Once subject to this mandate, the preparer must continue to e-file, regardless of how many returns are prepared during a calendar year.	Allowed	
Pennsylvania Cities - Philadelphia BIRT	Yes		Allowed	Starting with payments due in April 2018 for Tax Year 2017, taxpayers who owe \$5,000 or more for the Business Income and Receipts Tax or the Net Profits Tax are required to pay those taxes electronically.
Pennsylvania Cities - Philadelphia NPT	Yes		Allowed	Starting with payments due in April 2018 for Tax Year 2017, taxpayers who owe \$5,000 or more for the Business Income and Receipts Tax or the Net Profits Tax are required to pay those taxes electronically.
Rhode Island	Yes		Allowed	

## 2024 1065 State E-file: Detail

Jurisdiction	E-file Mandate (Extension)	Notes: E-file Mandate (Extension)	Electronic Payment	Notes: Electronic Payment
South Carolina	Yes		Allowed	Voluntary participation is encouraged. If taxpayer do not meet the \$15,000 threshold or the 24 payment per year requirement (for withholding only), and you wish to make tax payments via EFT
Tennessee	Yes		N/A	
Texas	Yes		Allowed	
Utah	Yes		N/A	Payments are not allowed with TC-65. If we want to make payment it should be with TC-559 Return type.
Vermont	Yes		Allowed	
Virginia	Yes		Allowed	
West Virginia	No		Allowed	Taxpayers who had annual remittance of any single tax $\geq$ \$50,000 during the fiscal year are required make payments using Electronic Funds Transfer (EFT)
Wisconsin	Yes		Allowed	

## 2024 1065 State E-file: Detail

Jurisdiction	Accepts Federal Extension	Notes: Accepts Federal Extension	Perfection Period	Jurisdiction Website
Alabama	Yes		10 Business Days	<a href="https://revenue.alabama.gov/">https://revenue.alabama.gov/</a>
Alaska	Yes	N/A		<a href="http://www.tax.alaska.gov/">http://www.tax.alaska.gov/</a>
Arizona	Yes	Extension for Arizona may use either the Federal Extension or the Arizona form 120/165EXT. Do not include extension with Return submission, but check box 82E on form 165 page 1.		<a href="https://azdor.gov/">https://azdor.gov/</a>
Arkansas	Yes		10 Calendar Days	<a href="http://www.dfa.arkansas.gov">http://www.dfa.arkansas.gov</a>
California	Yes	Under the automatic extension, the tax return is considered timely if filed by the 15th day of the 10th month following the close of the taxable year (fiscal year) or by October 15 (calendar year).	10 Calendar Days	<a href="https://www.ftb.ca.gov/professionals/efile/index.shtml">https://www.ftb.ca.gov/professionals/efile/index.shtml</a>
City of Columbus	Yes		10 Calendar Days	<a href="https://www.columbus.gov/Home">https://www.columbus.gov/Home</a>
Colorado	N/A	Under the automatic extension, the tax return is considered timely if filed by the 15th day of the 10th month following the close of the taxable year (fiscal year) or by October 15 (calendar year).	10 Business Days	<a href="https://www.colorado.gov/tax">https://www.colorado.gov/tax</a>
Connecticut	No	Required to File Form CT-1065/CT-1120SI EXT	5 Calendar Days	<a href="http://www.ct.gov/drs/site/default.asp">http://www.ct.gov/drs/site/default.asp</a>
Delaware	Yes		48 Hours	<a href="http://revenue.delaware.gov/services/TaxProservices.shtml">http://revenue.delaware.gov/services/TaxProservices.shtml</a>
District of Columbia	N/A		5 Calendar Days	<a href="mailto:efile@dc.gov">efile@dc.gov</a>
District of Columbia - UBT	N/A		5 Calendar Days	<a href="mailto:efile@dc.gov">efile@dc.gov</a>
Florida	N/A			<a href="https://floridarevenue.com/Pages/default.aspx">https://floridarevenue.com/Pages/default.aspx</a>
Georgia	Yes		10 Calendar Days	<a href="https://dor.georgia.gov/">https://dor.georgia.gov/</a>
Hawaii	No			<a href="http://tax.hawaii.gov/">http://tax.hawaii.gov/</a>



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Jurisdiction	Accepts Federal Extension	Notes: Accepts Federal Extension	Perfection Period	Jurisdiction Website
Idaho	Yes		10 Calendar Days	<a href="https://tax.idaho.gov/">https://tax.idaho.gov/</a>
Illinois	Yes		10 Calendar Days	<a href="http://tax.illinois.gov/">http://tax.illinois.gov/</a>
Indiana	Yes		5 Calendar Days	<a href="https://www.in.gov/dor">https://www.in.gov/dor</a>
Iowa	Yes		10 Calendar Days	<a href="http://www.iowa.gov/tax/elf/eservice.html">http://www.iowa.gov/tax/elf/eservice.html</a>
Kansas	Yes		10 Calendar Days	<a href="http://www.ksrevenue.org">http://www.ksrevenue.org</a>
Kentucky	Yes		10 Calendar Days	<a href="https://www.revenue.ky.gov">https://www.revenue.ky.gov</a>
KY Louisville	Yes		10	<a href="mailto:LMRCMeF@metrorevenue.org">LMRCMeF@metrorevenue.org</a>
Louisiana	Yes		10 Calendar Days	<a href="http://www.revenue.louisiana.gov/sections/preparer/default.aspx">http://www.revenue.louisiana.gov/sections/preparer/default.aspx</a>
Maine	Yes		5 Calendar Days to resubmit rejected returns and obtain approval or	<a href="http://www.maine.gov/revenue">http://www.maine.gov/revenue</a>
Maryland	Yes		10 Calendar Days	<a href="http://taxes.marylandtaxes.com/Tax_Professionals/">http://taxes.marylandtaxes.com/Tax_Professionals/</a>
Massachusetts	Yes		5 Business Days	<a href="https://www.mass.gov/orgs/massachusetts-department-of-revenue">https://www.mass.gov/orgs/massachusetts-department-of-revenue</a>
Michigan	Yes		State does not have a perfection date	<a href="http://www.MIfastfile.org">http://www.MIfastfile.org</a>
Minnesota	Yes		10 Calendar Days	<a href="http://www.taxes.state.mn.us">www.taxes.state.mn.us</a> , <a href="http://www.revenue.state.mn.us">www.revenue.state.mn.us</a>
Mississippi	Yes		5 Calendar Days for returns rejected on the extension due date	<a href="https://www.dor.ms.gov/Pages/default.aspx">https://www.dor.ms.gov/Pages/default.aspx</a>

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Jurisdiction	Accepts Federal Extension	Notes: Accepts Federal Extension	Perfection Period	Jurisdiction Website
Missouri	Yes	For composite returns: When a taxpayer is not required to make a payment of tax at the time of the extension, and the taxpayer has been granted an extension of time to file a federal income tax return, the taxpayer is not required to apply to the department for an extension of time to file the Missouri Composite return.	10 Calendar Days	<a href="http://www.dor.mo.gov">http://www.dor.mo.gov</a>
MO Kansas City	Yes			
Montana	Yes		10 Calendar Days	<a href="http://revenue.mt.gov/">http://revenue.mt.gov/</a>
Nebraska	Yes	When a taxpayer is not required to make a payment of tax at the time of the extension, and the taxpayer has been granted an extension of time to file a federal income tax return, the taxpayer is not required to apply to the department for an extension of time to file the Nebraska return.	10 Calendar Days	<a href="https://revenue.nebraska.gov/">https://revenue.nebraska.gov/</a>
New Hampshire	No		10 Calendar Days	<a href="https://www.revenue.nh.gov/index.htm">https://www.revenue.nh.gov/index.htm</a>
New Jersey	Yes		10 Calendar Days	<a href="http://www.state.nj.us/treasury/revenue/partnerships.htm">http://www.state.nj.us/treasury/revenue/partnerships.htm</a>
New Mexico	Yes		None	<a href="http://www.tax.newmexico.gov">http://www.tax.newmexico.gov</a>
New York	Yes		7 Calendar Days. IT-204-LL Not Allowed	<a href="http://www.tax.state.ny.us/elf/tp_partner_llc.htm">http://www.tax.state.ny.us/elf/tp_partner_llc.htm</a>
New York - IT 204 LL	N/A			
New York City	Yes		2 Calendar Days	<a href="http://www.nyc.gov/html/dof/html/jump/e_file.shtml">http://www.nyc.gov/html/dof/html/jump/e_file.shtml</a>
North Carolina	Yes		7 Days	<a href="http://www.dornc.com">http://www.dornc.com</a>
North Dakota	Yes		5 Calendar Days	<a href="http://www.nd.gov/tax">http://www.nd.gov/tax</a>

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Jurisdiction	Accepts Federal Extension	Notes: Accepts Federal Extension	Perfection Period	Jurisdiction Website
Ohio	Yes		10 days; 7 days for fiscal filers	<a href="https://tax.ohio.gov/wps/portal/gov/tax/">https://tax.ohio.gov/wps/portal/gov/tax/</a>
Oklahoma	Yes		10 days	<a href="http://www.oktax.state.ok.us">http://www.oktax.state.ok.us</a>
OR Portland	Yes		10 Days	<a href="https://www.portland.gov/revenue">https://www.portland.gov/revenue</a>
Oregon	Yes	If you filed a federal extension, you don't need an Oregon extension. If you need to file an Oregon extension, use voucher Form OR-65-V	10 Days	<a href="https://www.oregon.gov/DOR/Pages/index.aspx">https://www.oregon.gov/DOR/Pages/index.aspx</a>
Pennsylvania	Yes		10 Calendar Days	<a href="http://www.revenue.pa.gov">www.revenue.pa.gov</a>
Pennsylvania Cities - Philadelphia BIRT	Yes		10 Calendar Days	<a href="http://www.phila.gov/Revenue/payments/Pages/efile.aspx">http://www.phila.gov/Revenue/payments/Pages/efile.aspx</a>
Pennsylvania Cities - Philadelphia NPT	Yes		10 Calendar Days	<a href="http://www.phila.gov/Revenue/payments/Pages/efile.aspx">http://www.phila.gov/Revenue/payments/Pages/efile.aspx</a>
Rhode Island	Yes		None Stated	<a href="https://tax.ri.gov/">https://tax.ri.gov/</a>
South Carolina	Yes	When a taxpayer is not required to make a payment of tax at the time of the extension, and the taxpayer has been granted an extension of time to file a federal income tax return, the taxpayer is not required to apply to the department for an extension of time to file the South Carolina return.	10 Calendar Days	<a href="https://dor.sc.gov/tax/partnership">https://dor.sc.gov/tax/partnership</a>
Tennessee	Yes		10 Calendar Days	<a href="http://www.TN.gov/revenue">http://www.TN.gov/revenue</a>
Texas	No		10 Calendar Days	<a href="https://www.comptroller.texas.gov/taxes/franchise/">https://www.comptroller.texas.gov/taxes/franchise/</a>
Utah	Yes		20 Calendar Days	<a href="http://www.taxexpress.utah.gov/">http://www.taxexpress.utah.gov/</a>
Vermont	Yes		5 Calendar Days	<a href="http://tax.vermont.gov/">http://tax.vermont.gov/</a>
Virginia	Yes		No perfection period. Returns must be accepted by the due date.	<a href="http://www.tax.virginia.gov/content/tax-professionals">http://www.tax.virginia.gov/content/tax-professionals</a>

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Jurisdiction	Accepts Federal Extension	Notes: Accepts Federal Extension	Perfection Period	Jurisdiction Website
West Virginia	Yes	A copy of Federal extension form (Federal Form 7004) must be attached to the West Virginia return when filed and the extended due date must be entered on top of the first page of the West Virginia State Tax Return.	No perfection period	<a href="http://www.tax.wv.gov/">http://www.tax.wv.gov/</a>
Wisconsin	Yes		10 Calendar Days	<a href="https://revenue.wi.gov/">https://revenue.wi.gov/</a>