

Alabama

ADDRESS	Income Tax Administration Division Alabama Department of Revenue P.O. Box 327450 Montgomery, AL 36132-7450 Montgomery, AL 36104
WEBSITE	https://revenue.alabama.gov/
EMAIL	Corporate.efile@revenue.alabama.gov
PHONE	(334) 353-2951
FAX	
TAX REFUND INQUIRIES	(334) 242-1200 (Corp) or (334) 242-1033 (Pass-through)
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FIL	N/A

LEGEND

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

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

“N/A” - No federal XML is needed

RETURN TYPES ACCEPTED

C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Yes
Financial	Yes
Amended	Not Offered by Jurisdiction
Estimates	Yes
Extensions	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 DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	Signed AL8453-C, AL8453-PTE or AL8453-B is retained by ERO
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YEAR)	3/15 for S Corp, 4/15 for C Corp
EXTENDED DUE DATE (12/31 YEAR)	9/15 S Corp 10/15 C Corp
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	Within 3 calendar years (current year and two prior years)
REFUND EXPECTATIONS	
NA	
TAXES DUE EXPECTATIONS	
https://www.revenue.alabama.gov/individual-corporate/due-dates/	

Alaska

ADDRESS	Alaska Department of Revenue Tax Division P.O. Box 110420 Juneau, AK 99811-0420
WEBSITE	http://www.tax.alaska.gov/
EMAIL	mailto:dor.tax.corporations@alaska.gov
PHONE	(907) 465-2320
FAX	(907) 465-2375
TAX REFUND INQUIRIES	Joann M Everson (907) 465-3687
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	A taxpayer may apply for a waiver if the taxpayer does not have the capability to file electronically. A waiver may be requested by filing Form 773 Electronic Filing Waiver Application, at least 30 days before the due date of the tax return. It is not
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	E-file Not Offered by Jurisdiction
Estimates	E-file Not Offered by Jurisdiction
Extensions	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 No

PAYMENT FOR BALANCE DU

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS Signed L8453-C

PIN ALLOWED AS SIGNATUR No

PERFECTION PERIOD 10 Calendar Days

REGULAR DUE DATE (12/31 Y 4/17 for S Corp, 5/15 for C Corp

EXTENDED DUE DATE (12/31 10/15

ACCEPTS FEDERAL EXTENSI

TAX YEARS SUPPORTED Within 3 calendar years (current year and two prior years)

REFUND EXPECTATIONS

N/A

TAXES DUE EXPECTATIONS

N/A

Arizona

ADDRESS	Arizona Department of Revenue 1600 West Monroe Street Phoenix, AZ 85007
WEBSITE	www.azdor.gov
EMAIL	azefile@azdor.gov
PHONE	(602) 255-3381
FAX	
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	https://azdor.gov/forms/other-forms/electronic-filing-and-payment-waiver-application
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	Not Offered by Jurisdiction
Estimates	Not Offered by Jurisdiction
Extensions	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 DUE

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS C corps: AZ-8879-C; S corps: AZ-8879-S; Must be retained for a minimum of four years.

PIN ALLOWED AS SIGNATURE N/A

PERFECTION PERIOD 10 business days

REGULAR DUE DATE (12/31 YEAR) 3/15 for S Corp, 4/15 for C Corp

EXTENDED DUE DATE (12/31 YEAR) C-Corp 11/15; S-Corp 9/15

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED Within 3 calendar years (current year and two prior years)

REFUND EXPECTATIONS

Not Available

<https://azdor.gov/individual-income-tax-filing-assistance/wheres-my-refund>

AZTaxes.gov/Home/CheckRefund

TAXES DUE EXPECTATIONS

Not Available

AZTaxes.gov/Home/PaymentIndividual/

Arkansas

ADDRESS	Department of Finance and Administration Caroline Glover, Coordinator Electronic Filing Unit P O Box 8094 Little Rock, AR - 72203-8094
WEBSITE	http://www.dfa.arkansas.gov
EMAIL	mailto:arefile@dfa.arkansas.gov
PHONE	(501) 682-7925
FAX	(501) 682-7393
TAX REFUND INQUIRIES	(800) 882-9275 or (501) 682-1100
E-FILE MANDATE	Yes
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	Yes
Estimates	E-file Not Offered by Jurisdiction
Extensions	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 Yes

ePayment Yes

SIGNATURE REQUIREMENTS AR8453-C,AR8453-S

PIN ALLOWED AS SIGNATUR Yes

PERFECTION PERIOD 10 Calendar Days

REGULAR DUE DATE (12/31 Y 5/17 for S corp; 4/15 for C Corp

EXTENDED DUE DATE (12/31 10/15

ACCEPTS FEDERAL EXTENSI

TAX YEARS SUPPORTED Within 3 calendar years. E-filing is not supported for tax years 2010 and earlier.

REFUND EXPECTATIONS

www.atap.arkansas.gov

TAXES DUE EXPECTATIONS

www.atap.arkansas.gov

California

ADDRESS	Franchise Tax Board E-file Customer Service MS- F284 Franchise Tax Board PO Box 1468 Sacramento, CA - 95812-1468
WEBSITE	https://www.ftb.ca.gov/professionals/efile/index.shtml
EMAIL	mailto:business.e-file.coordinator@ftb.ca.gov
PHONE	(916) 845-0353
FAX	
TAX REFUND INQUIRIES	(916) 845-0287
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	To e-file, the return must include either a valid California ID number (issued once first return is filed) or the California SOS File number. If a client has not filed a California return previously and lacks an SOS File number, the client should apply f
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	E-file Not Offered by Jurisdiction
Estimates	E-file Not Offered by Jurisdiction
Extensions	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 DU	
Direct Debit	Yes
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	Signed Form 8453 is retained by ERO for 4 years
PIN ALLOWED AS SIGNATUR	No
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 Y	4/15 for S Corp and C Corp
EXTENDED DUE DATE (12/31	C-Corp & S-Corp 10/15
ACCEPTS FEDERAL EXTENSI	But a return due by April 15 may be filed on or before October 15 without filing a written extension request.
TAX YEARS SUPPORTED	Within 3 calendar years (current year and two prior years)
REFUND EXPECTATIONS	
	https://www.ftb.ca.gov/refund/index.asp
TAXES DUE EXPECTATIONS	
	https://www.ftb.ca.gov/file/when-to-file/due-dates-business.html

Colorado

ADDRESS	Colorado Department of Revenue 1881 Pierce St, Lakewood Denver, CO - 80214
WEBSITE	https://www.colorado.gov/tax
EMAIL	eFileAdmin - DOR , DOR <dor_efileadmin@state.co.us>
PHONE	(303) 238-7378
FAX	
TAX REFUND INQUIRIES	
E-FILE MANDATE	No
OPT-OUT / WAIVER	For any tax year beginning on or after January 1, 2012, any Colorado original or amended income tax return that claims an enterprise zone credit must be filed electronically. Taxpayers who are unable to file electronically can file a paper return. However
ACCEPTS STATE ONLY E-FIL	N/A

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Yes
Financial	Not Offered by Jurisdiction
Amended	E-file Not Offered by Jurisdiction
Estimates	E-file Not Offered by Jurisdiction
Extensions	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 Commented” - Paper form and e-file offered by jurisdiction – e-file not commented

DIRECT DEPOSIT OF REFUND Yes

PAYMENT FOR BALANCE DU

Direct Debit Yes

Check Yes

ePayment N/A

SIGNATURE REQUIREMENTS Signed Form DR 8454 is retained by ERO for 4 years

PIN ALLOWED AS SIGNATUR No

PERFECTION PERIOD 10 Calendar Days

REGULAR DUE DATE (12/31 Y 4/15 for S Corp, 4/15 for C Corp

EXTENDED DUE DATE (12/31 10/15

ACCEPTS FEDERAL EXTENSI Automatic six-month paperless extension granted if at least 90% of net tax liability paid by the original due date of return.

TAX YEARS SUPPORTED Within 3 calendar years (current year and two prior years)

REFUND EXPECTATIONS

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

TAXES DUE EXPECTATIONS

<https://tax.colorado.gov/business-income-tax>

Connecticut

ADDRESS	CT Department of Revenue Services - Electronic Tax Administrator Connecticut Department of Revenue Services 450 Columbus Blvd, Suite 1 Hartford, CT - 06103
WEBSITE	http://www.ct.gov/drs
EMAIL	mailto:Ct.efile@po.state.ct.us; drs@ct.gov; Douglas.Harding@ct.gov
PHONE	(800) 382-9463 or (860) 297-5962
FAX	
TAX REFUND INQUIRIES	(860) 297-5962
E-FILE MANDATE	Yes
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	E-file Not Offered by Jurisdiction
Estimates	Yes
Extensions	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	N/A
ePayment	Yes
SIGNATURE REQUIREMENTS	None
PIN ALLOWED AS SIGNATUR	Yes
PERFECTION PERIOD	5 Calendar Days
REGULAR DUE DATE (12/31 Y	3/15 for S Corp, 5/15 for C Corp
EXTENDED DUE DATE (12/31	C-Corp 11/15, S-Corp 9/15
ACCEPTS FEDERAL EXTENSI	
TAX YEARS SUPPORTED	Within 3 calendar years (current year and two prior years)
REFUND EXPECTATIONS	
www.ct.gov/myrefund	
TAXES DUE EXPECTATIONS	
https://portal.ct.gov/DRS/Tax-Calendar/Business-Tax-Return-and-Payment-Due-Dates	

Delaware

ADDRESS	Delaware Division of Revenue Carvel State Office Building - 820 N. French Street Wilmington, DE - 19801
WEBSITE	http://revenue.delaware.gov/services/TaxProservices.shtml
EMAIL	mailto:REV_MEF_SUPPORT@delaware.gov
PHONE	(302) 577-8170
FAX	(302) 577-8206
TAX REFUND INQUIRIES	(866) 276-2353 (or) 302-577-8200
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Not Offered by Jurisdiction
Combined	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	Not Offered by Jurisdiction
Estimates	Not Offered by Jurisdiction
Extensions	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 Yes

ePayment Yes

SIGNATURE REQUIREMENTS No

PIN ALLOWED AS SIGNATUR No

PERFECTION PERIOD 48 Hours

REGULAR DUE DATE (12/31 Y 3/15 for S Corp, 4/15 for C Corp

EXTENDED DUE DATE (12/31 9/15 - S Corp 10/15 - C Corp

ACCEPTS FEDERAL EXTENSI

TAX YEARS SUPPORTED Within 3 calendar years (current year and two prior years)

REFUND EXPECTATIONS

<https://dorweb.revenue.delaware.gov/scripts/refinq/refinq.dll><https://revenue.delaware.gov/>

NA

TAXES DUE EXPECTATIONS

<https://revenue.delaware.gov/services-for-the-business-taxpayer/>

NA

NA

District of Columbia

ADDRESS	Payment To: Office of Tax and Revenue PO Box 96166 Washington, DC 20090-6166
	Payment or Refund: Office of Tax and Revenue PO Box 96148 Washington, DC 20090-6148
WEBSITE	https://otr.cfo.dc.gov/service/business-taxpayers
EMAIL	e.file@dc.gov
PHONE	202-727-4829
FAX	(202) 442-6890
TAX REFUND INQUIRIES	Check refund status online at MyTax.DC.gov
E-FILE MANDATE	No
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FIL	N/A

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	Yes
Estimates	Yes
Extensions	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 DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	None
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	5 Calendar Days
REGULAR DUE DATE (12/31 YEAR)	4/18 for S Corp; 4/18 for C Corp
EXTENDED DUE DATE (12/31 YEAR)	10/15
ACCEPTS FEDERAL EXTENSION	Use Form FR-120 to request a 6-month extension of time to file a Corporation Franchise Tax Return (Form D-20) or a 7-month extension of time to file if you are a Combined Reporting filer.
TAX YEARS SUPPORTED	Within 3 calendar years (current year and two prior years)
REFUND EXPECTATIONS	
	https://mytax.dc.gov
TAXES DUE EXPECTATIONS	
	https://otr.cfo.dc.gov/service/payment-options-individual-income-tax
	https://mytax.dc.gov/WebFiles/faq/faq.html

Florida

ADDRESS	Make check payable to and send with return to: Florida Department of Revenue 5050 W Tennessee St Tallahassee FL 32399-0135 send your refund return to: Florida Department of Revenue PO Box 6440 Tallahassee FL 32314-6440
WEBSITE	floridarevenue.com/Pages/default.aspx
EMAIL	mailto:e-vendor@dor.state.fl.us
PHONE	850-488-6800
FAX	(850) 922-5088
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
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

C Corporation	Yes
S Corporation	Not Offered by Jurisdiction
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	Yes
Estimates	Yes
Extensions	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 DUE	
Direct Debit	N/A
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	None
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 Calendar Days for returns; 5 days for extensions
REGULAR DUE DATE (12/31 YEAR)	5/1 for S Corp, 5/1 for C Corp
EXTENDED DUE DATE (12/31 YEAR)	11/2
ACCEPTS FEDERAL EXTENSIONS	
TAX YEARS SUPPORTED	Within 3 calendar years. E-filing is not supported for tax years 2010 and earlier.
REFUND EXPECTATIONS	
	https://floridarevenue.com/taxes/compliance/Pages/refunds.aspx
TAXES DUE EXPECTATIONS	
	https://floridarevenue.com/taxes/Documents/flCitDueDates.pdf

Georgia

ADDRESS	Taxpayer Services Division 1800 Century Center Blvd NE Atlanta, GA 30345-3205
WEBSITE	http://dor.georgia.gov/
EMAIL	mailto:ecorp@dor.ga.gov
PHONE	(404) 417-6644
FAX	(404) 417-4398
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	
Composite	E-file Not Offered by Jurisdiction
Financial	E-file Not Offered by Jurisdiction
Amended	Yes
Estimates	Not Offered by Jurisdiction
Extensions	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 DU	
Direct Debit	Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS Signed Form GA-8453 C/S is retained by ERO for 3 years

PIN ALLOWED AS SIGNATURE No

PERFECTION PERIOD 10 Calendar Days

REGULAR DUE DATE (12/31 YEAR) 3/15 for S Corp, 4/15 for C Corp

EXTENDED DUE DATE (12/31 YEAR) 10/15

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED Within 3 calendar years (current year and two prior years)

REFUND EXPECTATIONS

<https://dor.georgia.gov/taxes/check-my-refund-status>

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>

Hawaii

ADDRESS	P.O. Box 259Honolulu, HI 96809-0259
WEBSITE	http://tax.hawaii.gov/
EMAIL	mailto:Taxpayer.Services@hawaii.gov
PHONE	808-587-4242; 1-800-222-3229
FAX	808-587-1488
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	E-file exemption form (L-110)
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Not Offered by Jurisdiction
Combined	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	Yes
Estimates	Not Offered by Jurisdiction
Extensions	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	No
PAYMENT FOR BALANCE DU	
Direct Debit	Yes

Check	Yes
ePayment	Yes

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATUR N/A

PERFECTION PERIOD

REGULAR DUE DATE (12/31 Y 4/20 for S Corp, 4/20 for C Corp

EXTENDED DUE DATE (12/31 10/20 C and S Corps

ACCEPTS FEDERAL EXTENSI

TAX YEARS SUPPORTED Within 3 calendar years (current year and two prior years)

REFUND EXPECTATIONS

<https://tax.ehawaii.gov/hoihoi/refund.html>

TAXES DUE EXPECTATIONS

Not Available

Idaho

ADDRESS	Idaho State Tax Commission PO Box 56 Boise ID 83756-0056
WEBSITE	https://tax.idaho.gov/
EMAIL	mailto: meftesting@tax.idaho.gov / efileCoordinator@tax.idaho.gov
PHONE	Boise area: (208) 334-7660; toll free: (800) 972-7660; Hearing Impaired callers: (800) 377-3529
FAX	(208) 334-7650
TAX REFUND INQUIRIES	Boise Area : (208) 334-7660 toll free: (800) 972-7660 (or) https://idahotap.gentax.com/tap/_/
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	Not Offered by Jurisdiction
Estimates	Not Offered by Jurisdiction
Extensions	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	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	None
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YEAR)	4/15 for S Corp, 4/15 for C Corp
EXTENDED DUE DATE (12/31 YEAR)	10/15
ACCEPTS FEDERAL EXTENSION	Automatic six-month paperless extension granted if taxpayer pays at least 80% of the current year income tax liability or 100% of the total tax reported on the return for the preceding year.
TAX YEARS SUPPORTED	Within 3 calendar years (current year and two prior years)
REFUND EXPECTATIONS	
	https://tax.idaho.gov/refundinfo
	N/A
	N/A
TAXES DUE EXPECTATIONS	
	https://tax.idaho.gov/i-1042.cfm
	N/A
	N/A

Illinois

ADDRESS	Electronic Filing Division Debbie Bartholomew P O Box 19479 Springfield, IL - 62794-9479
WEBSITE	http://www.iltax.com/TaxProfessionals/index.htm
EMAIL	mailto:debbie.bartholomew@illinois.gov
PHONE	(866) 440-8680
FAX	(217) 782-3879
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	Not Offered by Jurisdiction
Estimates	Not Offered by Jurisdiction
Extensions	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 Yes

ePayment Yes

SIGNATURE REQUIREMENTS	Perjure statement and/or payment authorization phrase must be included in the transmission. Filing Form IL-8453, or any other signature form, is not required.
PIN ALLOWED AS SIGNATUR	No
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 Y	3/15 for S Corp, 4/15 for C Corp
EXTENDED DUE DATE (12/31	10/15
ACCEPTS FEDERAL EXTENSI	six months for taxpayers whose returns are due on the fifteenth day of the fourth month following the close of their taxable year, and seven months for all other taxpayers.
TAX YEARS SUPPORTED	Within 3 calendar years (current year and two prior years)
REFUND EXPECTATIONS	https://tax.illinois.gov/individuals/refunds.html
TAXES DUE EXPECTATIONS	https://tax.illinois.gov/businesses/payments.html

Indiana

ADDRESS	Electronic Media Filing Coordinator Electronic Media Filing Coordinator Indiana Department of Revenue 100 N. Senate Ave, Room N286 Indianapolis, IN - 46204-2253
WEBSITE	http://www.in.gov/dor/3743.htm
EMAIL	mailto:AltFileMgr@dor.in.gov
PHONE	317-232-0129
FAX	(317) 233-1455
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	E-file Not Offered by Jurisdiction
Estimates	Not Offered by Jurisdiction
Extensions	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 N/A

Check Yes

ePayment N/A

SIGNATURE REQUIREMENTS ERO PIN, no signature requirement for taxpayer

PIN ALLOWED AS SIGNATUR No

PERFECTION PERIOD 5 Calendar Days

REGULAR DUE DATE (12/31 Y 4/15 for S Corp, 5/15 for C Corp

EXTENDED DUE DATE (12/31 10/15

ACCEPTS FEDERAL EXTENSI YES

TAX YEARS SUPPORTED S-Corp and C-Corp e-filing is supported for tax years 2020 and earlier and C-Corp 2020.

REFUND EXPECTATIONS

<https://www.in.gov/dor/individual-income-taxes/check-the-status-of-your-refund/>

TAXES DUE EXPECTATIONS

<https://www.in.gov/dor/individual-income-taxes/payments-and-billing/>

Iowa

ADDRESS Taxpayer ServiceERO Support and Customer ServiceP. O. Box 10457Des Moines, IA - 50306-0457

WEBSITE <https://tax.iowa.gov/>

EMAIL <mailto:idr@iowa.gov>

PHONE (515) 281-3114 , (866) 255-0654

FAX (515) 281-6487

TAX REFUND INQUIRIES

E-FILE MANDATE Yes

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

C Corporation Yes

S Corporation Yes

Consolidated Yes

Combined Yes

Composite Yes

Financial Not Offered by Jurisdiction

Amended Not Offered by Jurisdiction

Estimates Yes

Extensions 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 IA-8453C / IA-8453S for 3 years

PIN ALLOWED AS SIGNATURE Yes

PERFECTION PERIOD No

REGULAR DUE DATE (12/31 YEAR) 4/30 for S Corp, 4/30 for C Corp

EXTENDED DUE DATE (12/31 YEAR) 10/16

ACCEPTS FEDERAL EXTENSION State provides automatic six-month paperless extension if 90% of tax is paid.

TAX YEARS SUPPORTED Within 3 calendar years (current year and two prior years)

REFUND EXPECTATIONS

<https://tax.iowa.gov/wheres-my-refund>

TAXES DUE EXPECTATIONS

<https://tax.iowa.gov/individuals>

Kansas

ADDRESS	Kansas Department of Revenue Hope Manderino 915 SW Harrison St Topeka, KS - 66612-1588
WEBSITE	http://www.ksrevenue.org/eservefile.html
EMAIL	mailto:hope.manderino@ks.com
PHONE	(785) 291-3539
FAX	(785) 296-0153
TAX REFUND INQUIRIES	
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	Not Offered by Jurisdiction
Estimates	Yes
Extensions	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 N/A

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS Fed signature is accepted

PIN ALLOWED AS SIGNATUR No

PERFECTION PERIOD 10 Calendar Days

REGULAR DUE DATE (12/31 Y 4/15 for S Corp, 4/15 for C Corp

EXTENDED DUE DATE (12/31 10/15

ACCEPTS FEDERAL EXTENSI

TAX YEARS SUPPORTED Within 3 calendar years (current year and two prior years)

REFUND EXPECTATIONS

<https://www.kdor.ks.gov/apps/kcsc/increfundstatus.aspx>

TAXES DUE EXPECTATIONS

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

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

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

Kansas City

ADDRESS	City Hall, 2nd Floor, East Side 414 E. 12th Street, Kansas City, Missouri 64106
WEBSITE	https://www.kcmo.gov/city-hall/departments/finance/tax-home
EMAIL	Mef@kcmo.org
PHONE	(816) 513-1313
FAX	
TAX REFUND INQUIRIES	https://www.kdor.ks.gov/Apps/kcsc/increfundstatus.aspx
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

C Corporation	Yes
S Corporation	Not Offered by Jurisdiction
Consolidated	Not Offered by Jurisdiction
Combined	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	Not Offered by Jurisdiction
Estimates	Not Offered by Jurisdiction
Extensions	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 No

PERFECTION PERIOD

REGULAR DUE DATE (12/31 Y

EXTENDED DUE DATE (12/31

ACCEPTS FEDERAL EXTENSI

TAX YEARS SUPPORTED

REFUND EXPECTATIONS

TAXES DUE EXPECTATIONS

Kentucky

ADDRESS	Business Income Tax and LLET Returns with Payment(41A720, 41A720U, 41APTE, 41A725)Audrey J. Terry; Christopher RainsKentucky Department of RevenueFrankfort, KY 40620-0021
WEBSITE	http://www.revenue.ky.gov
EMAIL	AudreyJ.Terry@ky.gov, or Christopher.Rains@ky.gov
PHONE	(502) 564-7926 or (502) 564-7862
FAX	(502) 564-0230
TAX REFUND INQUIRIES	(502) 564-1600
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	Yes
Estimates	Not Offered by Jurisdiction
Extensions	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 DUE	
Direct Debit	N/A
Check	Yes
ePayment	N/A
SIGNATURE REQUIREMENTS	Signed Form 8879(C)-K is retained by ERO for 4 years
PIN ALLOWED AS SIGNATURE	Yes
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YEAR)	4/15 for S Corp, 4/15 for C Corp
EXTENDED DUE DATE (12/31 YEAR)	11/15 for C Corp return, and 10/15 for others.
ACCEPTS FEDERAL EXTENSION	
TAX YEARS SUPPORTED	2013
REFUND EXPECTATIONS	https://refund.ky.gov/
TAXES DUE EXPECTATIONS	https://revenue.ky.gov/Individual/Individual-Income-Tax/Pages/default.aspx

KY Louisville

ADDRESS	Louisville Metro Revenue Commission 617 W Jefferson St Louisville, KY 40202 LMRCMeF@metrorevenue.org 502-574-4860
WEBSITE	LMRCMeF@metrorevenue.org
EMAIL	Brandi.Hornbuckle@metrorevenue.org, lmrcmef@metrorevenue.org
PHONE	502-681-9713, 502-574-3653,
FAX	
TAX REFUND INQUIRIES	
E-FILE MANDATE	N/A
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Yes
Financial	Yes
Amended	Yes
Estimates	Yes
Extensions	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 No

PERFECTION PERIOD

REGULAR DUE DATE (12/31 Y 04/15

EXTENDED DUE DATE (12/31 10/15

ACCEPTS FEDERAL EXTENSI

TAX YEARS SUPPORTED

REFUND EXPECTATIONS

TAXES DUE EXPECTATIONS

Louisiana

ADDRESS	Louisiana Department of Revenue Baton Rouge Hqtrs PO Box 201 Baton Rouge, LA - 70821-0201
WEBSITE	http://www.rev.louisiana.gov/sections/eservices/default.a
EMAIL	mailto:Shanna.kelly@la.gov
PHONE	(225) 219-2490 or (225) 219-2492
FAX	(225) 219-2651
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
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

C Corporation	Yes
S Corporation	Not Offered by Jurisdiction
Consolidated	Not Offered by Jurisdiction
Combined	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	E-file Not Offered by Jurisdiction
Estimates	Not Offered by Jurisdiction
Extensions	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 No

PAYMENT FOR BALANCE DU

Direct Debit N/A

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS Signed R-8453C is retained by ERO

PIN ALLOWED AS SIGNATUR Yes

PERFECTION PERIOD 5 Calendar Days to resubmit e-file;10 Calendar Days if paper return is filed or e-file cannot be retransmitted

REGULAR DUE DATE (12/31 Y 5/15 for S Corp, 5/15 for C Corp

EXTENDED DUE DATE (12/31 11/15

ACCEPTS FEDERAL EXTENSI

TAX YEARS SUPPORTED Within 3 calendar years (current year and two prior years)

REFUND EXPECTATIONS

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

TAXES DUE EXPECTATIONS

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

Maine

ADDRESS	Maine Revenue ServicesAttn: Business E-file OperationsP O Box 9107Augusta, ME - 04332-9107
WEBSITE	http://www.maine.gov/revenue/homepage.html
EMAIL	corporate.tax@maine.gov, or partner-scorp.tax@maine.gov; Efile.Helpdesk@maine.gov
PHONE	(207) 624-9730
FAX	(207) 287-6628
TAX REFUND INQUIRIES	(207) 624-7800
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	Yes
Estimates	E-file Not Offered by Jurisdiction
Extensions	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 Yes

ePayment Yes

SIGNATURE REQUIREMENTS None

PIN ALLOWED AS SIGNATURE No

PERFECTION PERIOD 5 Calendar Days to resubmit rejected returns and obtain approval or 24 Hours.

REGULAR DUE DATE (12/31 YEAR) 4/15 for S Corp, 4/15 for C Corp

EXTENDED DUE DATE (12/31 YEAR) Maine allows an automatic seven-month extension

ACCEPTS FEDERAL EXTENSION A Maine extension request form is not required. If you are unable to file by the original due date of the return, Maine allows an automatic seven-month extension of time to file.

TAX YEARS SUPPORTED Within 3 calendar years. E-filing is not supported for tax years 2020 and earlier.

REFUND EXPECTATIONS

<https://portal.maine.gov/refundstatus/refund>

TAXES DUE EXPECTATIONS

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

Maryland

ADDRESS	Revenue Administration Division E-file Help Desk Electronic Processing Section 110 Carroll St Annapolis, MD - 21411-0001
WEBSITE	http://taxes.marylandtaxes.com
EMAIL	mailto:efil@comp.state.md.us / RTSIBULEVSKAYA@marylandtaxes.gov
PHONE	(410) 260-7753
FAX	(410) 974-2274
TAX REFUND INQUIRIES	(410) 260-7701 or 1800-218-8160
E-FILE MANDATE	Yes
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Not Offered by Jurisdiction
Combined	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	Not Offered by Jurisdiction
Estimates	Yes
Extensions	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 Yes

ePayment Yes

SIGNATURE REQUIREMENTS Form EL101B is retained by ERO for 3 years

PIN ALLOWED AS SIGNATUR No

PERFECTION PERIOD 5 Calendar Days to resubmit e-file; 10 Calendar Days if paper return is filed or e-file cannot be retransmitted. or 5 days for return and extension

REGULAR DUE DATE (12/31 Y 04/18

EXTENDED DUE DATE (12/31 11/18

ACCEPTS FEDERAL EXTENSI State provides automatic 7-month extension. If no tax is due, file online or telefile; file Form 500E if first filing of the corporation or if tax is due.

TAX YEARS SUPPORTED Within 3 calendar years (current year and two prior years)

REFUND EXPECTATIONS

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

N/A

N/A

TAXES DUE EXPECTATIONS

<https://www.marylandtaxes.gov/business/index.php>

N/A

N/A

Massachusetts

ADDRESS	Department of Revenue E-file Coordinator (P.O. Box 7013, Boston, MA 02204) 200 Arlington Street Chelsea, MA - 02150
WEBSITE	http://www.mass.gov/dor/
EMAIL	
PHONE	(617) 887-6367
FAX	None
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	All returns are mandated. See TIR 21-9
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Yes
Financial	Not Offered by Jurisdiction
Amended	Yes
Estimates	Not Offered by Jurisdiction
Extensions	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 N/A

Check No

ePayment Yes

SIGNATURE REQUIREMENTS ERO retains M-8453C for 3 years

PIN ALLOWED AS SIGNATUR No

PERFECTION PERIOD 10 Calendar Days

REGULAR DUE DATE (12/31 Y 3/15 for S Corp, 4/15 for C Corp

EXTENDED DUE DATE (12/31 9/15 S Corp; 10/15 C Corp; 11/15 Combined

ACCEPTS FEDERAL EXTENSI State allows paperless automatic six month extension if 100% of tax is paid by original due date or if refund is due; otherwise, state allows automatic six-month extension by filing Form 355-7004.

TAX YEARS SUPPORTED Within 3 calendar years (current year and two prior years)

REFUND EXPECTATIONS

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

TAXES DUE EXPECTATIONS

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

Michigan

ADDRESS	Michigan Forms, Documentation and E-file Services Michigan Department of Treasury 430 W. Allegan Street Lansing, MI - 48922
WEBSITE	CIT: http://michigan.gov/taxes/0,4676,7-238-43519_59553,00.html MBT: http://michigan.gov/taxes/0,4676,7-238-43519_46621,00.html
EMAIL	MIFormsEfile@michigan.gov
PHONE	517-636-4450
FAX	(517) 636-4520
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
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

C Corporation	Yes
S Corporation	Not Offered by Jurisdiction
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	Yes
Amended	Yes
Estimates	Not Offered by Jurisdiction
Extensions	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 No

PAYMENT FOR BALANCE DU

Direct Debit N/A

Check No

ePayment Yes

SIGNATURE REQUIREMENTS Form 4763 (MI-8879-MBT) if filing unlinked Taxpayer PIN, or Fed 8453, if filing linked.

PIN ALLOWED AS SIGNATUR Yes

PERFECTION PERIOD This state doesn't have perfection period

REGULAR DUE DATE (12/31 Y 4/30 for S Corp, 4/30 for C Corp

EXTENDED DUE DATE (12/31 8/31

ACCEPTS FEDERAL EXTENSI

TAX YEARS SUPPORTED Within 3 calendar years (current year and two prior years)

REFUND EXPECTATIONS

<https://www.michigan.gov/taxes/iit/refund>

<https://www.michigan.gov/taxes/questions/iit/letters/when-will-i-receive-my-refund>

NA

TAXES DUE EXPECTATIONS

NA

NA

NA

Michigan Cities - Detroit

ADDRESS	Forms, Documentation and E-file Services Michigan Department of Treasury 430 W. Allegan Street Lansing, Michigan 48922
WEBSITE	www.MIfastfile.org
EMAIL	MIFormsEfile@michigan.gov.
PHONE	517-636-4450
FAX	(517) 636-4378
TAX REFUND INQUIRIES	
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

C Corporation	Yes
S Corporation	Not Offered by Jurisdiction
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	
Amended	Not Offered by Jurisdiction
Estimates	Not Offered by Jurisdiction
Extensions	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 No

PAYMENT FOR BALANCE DU

Direct Debit	No
Check	No
ePayment	Yes

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATUR No

PERFECTION PERIOD

REGULAR DUE DATE (12/31 Y

EXTENDED DUE DATE (12/31

ACCEPTS FEDERAL EXTENSI

TAX YEARS SUPPORTED Within 3 calendar years (current year and two prior years)

REFUND EXPECTATIONS

TAXES DUE EXPECTATIONS

<https://www.michigan.gov/taxes>

<https://www.michigan.gov/treasury>

Michigan Financial

ADDRESS

WEBSITE

EMAIL

PHONE

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE Yes

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FIL N/A

LEGEND

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

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

“N/A” - No federal XML is needed

RETURN TYPES ACCEPTED

C Corporation

S Corporation

Consolidated

Combined

Composite

Financial

Amended

Estimates

Extensions

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 N/A

ePayment N/A

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATUR N/A

PERFECTION PERIOD

REGULAR DUE DATE (12/31 Y

EXTENDED DUE DATE (12/31

ACCEPTS FEDERAL EXTENSI

TAX YEARS SUPPORTED

REFUND EXPECTATIONS

TAXES DUE EXPECTATIONS

Minnesota

ADDRESS	MN Department of Revenue 600 N Robert St Paul, MN 55146
WEBSITE	http://www.taxes.state.mn.us
EMAIL	mailto:businessincome.tax@state.mn.us
PHONE	651-556-4818, 651-282-5225
FAX	
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Not Offered by Jurisdiction
Combined	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Financial	Yes
Amended	
Estimates	
Extensions	
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 Yes

ePayment Yes

SIGNATURE REQUIREMENTS None

PIN ALLOWED AS SIGNATUR No

PERFECTION PERIOD 10 Calendar Days

REGULAR DUE DATE (12/31 Y 3/15 for S Corp, 4/15 for C Corp

EXTENDED DUE DATE (12/31 10/15 for S-Corp, 11/15 for C-Corp

ACCEPTS FEDERAL EXTENSI State provides seven-month automatic paperless extension or the amount of time granted by the Internal Revenue Service, whichever is longer, if 90% of tax is paid.

TAX YEARS SUPPORTED Within 3 calendar years. E-filing is not supported for tax years 2020 and earlier.

REFUND EXPECTATIONS

<https://www.revenue.state.mn.us/filing-property-tax-refund>

TAXES DUE EXPECTATIONS

<https://www.revenue.state.mn.us/income-tax-due-dates>

Mississippi

ADDRESS	Department of Revenue P.O. Box 23191 Jackson, MS39225-3191
WEBSITE	efile@dor.ms.gov
EMAIL	N/A
PHONE	(601) 923-7582
FAX	(601) 923-7500
TAX REFUND INQUIRIES	
E-FILE MANDATE	No
OPT-OUT / WAIVER	If 100 or more K-1s, then the return must be filed electronically.
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	E-file Not Offered by Jurisdiction
Estimates	Not Offered by Jurisdiction
Extensions	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
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PAYMENT FOR BALANCE DU

Direct Debit N/A

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS

ERO retains Form 83-115 (MS8453-C) for 3 years, and form must be an e-file attachment if PIN data is not provided. Same requirements for extensions.

PIN ALLOWED AS SIGNATUR

Yes

PERFECTION PERIOD

5 Calendar Days for return and extension

REGULAR DUE DATE (12/31 Y

3/15 for S Corp, 4/15 for C Corp

EXTENDED DUE DATE (12/31

9/15 S Corp 10/15 C Corp

ACCEPTS FEDERAL EXTENSI

TAX YEARS SUPPORTED

Within 3 calendar years (current year and two prior years)

REFUND EXPECTATIONS

<https://www.dor.ms.gov/individual>

TAXES DUE EXPECTATIONS

Not Available

Missouri

ADDRESS	Missouri Department of Revenue P.O.Box 543 Jefferson City, MO 65105-0543
WEBSITE	http://dor.mo.gov/business/corporate/efile.php
EMAIL	www.dor.mo.gov
PHONE	(573) 522-4300, 573-751-3505
FAX	(573) 526-5915
TAX REFUND INQUIRIES	(573) 751-4541
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Not Offered by Jurisdiction
Combined	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	Not Offered by Jurisdiction
Estimates	Not Offered by Jurisdiction
Extensions	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	N/A

Check Yes
 ePayment Yes

SIGNATURE REQUIREMENTS No

PIN ALLOWED AS SIGNATUR Yes

PERFECTION PERIOD 10 Calendar Days

REGULAR DUE DATE (12/31 Y 4/15 for S Corp, 4/15 for C Corp

EXTENDED DUE DATE (12/31 10/15

ACCEPTS FEDERAL EXTENSI

TAX YEARS SUPPORTED Within 3 calendar years (current year and two prior years). E-filing is not supported for tax years 2010 and earlier.

REFUND EXPECTATIONS

<https://dor.mo.gov/taxation/return-status/>

NA

NA

TAXES DUE EXPECTATIONS

<https://dor.mo.gov/taxation/individual/pay-online.html>

NA

NA

Montana

ADDRESS	Montana Department of Revenue PO Box 8021 Helena, MT - 59604-8021
WEBSITE	http://revenue.mt.gov/
EMAIL	mailto:DORMef@mt.gov or DORHelp@mt.gov .
PHONE	(406) 444-6900
FAX	(406) 444-6642 or (406) 444-1505
TAX REFUND INQUIRIES	(866) 859-2254 or (406) 444-6900
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	E-file Not Offered by Jurisdiction
Estimates	Yes
Extensions	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	Yes
PIN ALLOWED AS SIGNATUR	Yes
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 Y	3/15 for S Corp, 5/15 for C Corp
EXTENDED DUE DATE (12/31	11/15
ACCEPTS FEDERAL EXTENSI	
TAX YEARS SUPPORTED	Within 3 calendar years (current year and two prior years)
REFUND EXPECTATIONS	
https://MTRevenue.gov/WheresMyRefund	
TAXES DUE EXPECTATIONS	
https://tap.dor.mt.gov	

Nebraska

ADDRESS	Nebraska Department of Revenue PO Box 94818 Lincoln, Nebraska 68509-4818
WEBSITE	http://www.revenue.nebraska.gov/
EMAIL	mailto:michael.behnke@nebraska.gov
PHONE	(800) 742-7474 or (402) 471-5729 or (402) 471-5649
FAX	(402) 471-5927
TAX REFUND INQUIRIES	Phone: (402) 471-5729 or (800) 742-7474
E-FILE MANDATE	Yes
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	Not Offered by Jurisdiction
Estimates	Not Offered by Jurisdiction
Extensions	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

PIN ALLOWED AS SIGNATUR No

PERFECTION PERIOD 10 Calendar Days

REGULAR DUE DATE (12/31 Y 3/15 for S Corp, 4/15 for C Corp

EXTENDED DUE DATE (12/31 11/15 C Corp; 10/15 S Corp

ACCEPTS FEDERAL EXTENSI File NE Form 7004N if making a tentative tax payment, and/or wanting more time to file a Nebraska tax return,

TAX YEARS SUPPORTED Within 3 calendar years (current year and two prior years). Beginning in 2016

REFUND EXPECTATIONS

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

TAXES DUE EXPECTATIONS

N/A

New Hampshire

ADDRESS	New Hampshire Department of Revenue Administration109 Pleasant StreetPO Box 637Concord, NH, 03301-0637
WEBSITE	https://www.revenue.nh.gov/
EMAIL	DRAeFile Coordinator@dra.nh.gov
PHONE	(603) 230-5054 , (603) 230-5000
FAX	603-230-5054, ((603) 230-5945)
TAX REFUND INQUIRIES	
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Not Offered by Jurisdiction
Combined	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	Yes
Estimates	Yes
Extensions	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 (12/31 Y 4/15 for S Corp, 4/15 for C Corp

EXTENDED DUE DATE (12/31 11/15

ACCEPTS FEDERAL EXTENSI A business organization shall be granted an automatic seven-month extension of time to file a return provided the business organization has paid 100% of the tax determined to be due by the prescribed payment date.

TAX YEARS SUPPORTED Within 3 calendar years (current year and two prior years)

REFUND EXPECTATIONS

Not Available

TAXES DUE EXPECTATIONS

Not Available

New Jersey

ADDRESS	NJ Division of Revenue and Enterprise Services P.O. Box 628 Trenton, NJ - 08646-0628
WEBSITE	https://www.state.nj.us/treasury/taxation/corp.shtml
EMAIL	e-GovServices@treas.nj.gov
PHONE	609-292-8720
FAX	
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	Yes
Estimates	Yes
Extensions	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	No
ePayment	Yes
SIGNATURE REQUIREMENTS	None
PIN ALLOWED AS SIGNATUR	Yes
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 Y	4/15 for S Corp, 5/15 for C Corp
EXTENDED DUE DATE (12/31	10/15
ACCEPTS FEDERAL EXTENSI	
TAX YEARS SUPPORTED	Within 3 calendar years (current year and two prior years)
REFUND EXPECTATIONS	
	https://www20.state.nj.us/TYTR_TGI_INQ/jsp/prompt.jsp
TAXES DUE EXPECTATIONS	
	https://www.state.nj.us/treasury/taxation/payments-notices.shtml

New Mexico

ADDRESS	NM Taxation and Revenue Dept1100 South St. Francis DrSanta Fe, NM 87504-0630
WEBSITE	http://www.tax.newmexico.gov
EMAIL	mailto:TRD-MeFInfo@state.nm.us, TRD- NMFormsDevelopment@state.nm.us
PHONE	(505) 827-0700
FAX	
TAX REFUND INQUIRIES	
E-FILE MANDATE	No
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	Yes
Amended	E-file Not Offered by Jurisdiction
Estimates	Not Offered by Jurisdiction
Extensions	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 N/A

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS Yes

PIN ALLOWED AS SIGNATUR Yes

PERFECTION PERIOD None

REGULAR DUE DATE (12/31 Y 3/15 for S Corp, 4/15 for C Corp

EXTENDED DUE DATE (12/31 9/15 S Corp 10/15 C Corp

ACCEPTS FEDERAL EXTENSI

TAX YEARS SUPPORTED Within 3 calendar years (current year and two prior years)

REFUND EXPECTATIONS

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

TAXES DUE EXPECTATIONS

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

New York

ADDRESS	E-Filing Program - Corporation Tax NYS Tax Department WA Harriman Campus Albany, NY - 12227
WEBSITE	http://www.tax.ny.gov
EMAIL	mailto:efile@nystax.gov
PHONE	(518) 457-6387
FAX	(518) 485-0449
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
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

- C Corporation
- S Corporation
- Consolidated
- Combined
- Composite
- Financial
- Amended
- Estimates
- Extensions
- 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 N/A

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS Signature form retained by ERO for 3 years

PIN ALLOWED AS SIGNATUR No

PERFECTION PERIOD 7 days for returns; none for extensions. IT-204-LL
Not Allowed

REGULAR DUE DATE (12/31 Y 3/15 for S Corp, 4/15 for C Corp

EXTENDED DUE DATE (12/31 10/15

ACCEPTS FEDERAL EXTENSI

TAX YEARS SUPPORTED Within 3 calendar years (current year and two prior
years)

REFUND EXPECTATIONS

TAXES DUE EXPECTATIONS

New York - Form IT-204-LL

ADDRESS

WEBSITE

EMAIL

PHONE

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE Yes

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FIL N/A

LEGEND

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

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

“N/A” - No federal XML is needed

RETURN TYPES ACCEPTED

C Corporation

S Corporation

Consolidated

Combined

Composite

Financial

Amended

Estimates

Extensions

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 N/A

ePayment N/A

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATUR N/A

PERFECTION PERIOD

REGULAR DUE DATE (12/31 Y 3/15 for S Corp, 3/15 for C Corp

EXTENDED DUE DATE (12/31

ACCEPTS FEDERAL EXTENSI

TAX YEARS SUPPORTED

REFUND EXPECTATIONS

TAXES DUE EXPECTATIONS

New York - New York Bank

ADDRESS

WEBSITE

EMAIL

PHONE

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE Yes

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FIL N/A

LEGEND

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

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

“N/A” - No federal XML is needed

RETURN TYPES ACCEPTED

C Corporation

S Corporation

Consolidated

Combined

Composite

Financial

Amended

Estimates

Extensions

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 N/A

ePayment N/A

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATUR N/A

PERFECTION PERIOD

REGULAR DUE DATE (12/31 Y

EXTENDED DUE DATE (12/31

ACCEPTS FEDERAL EXTENSI

TAX YEARS SUPPORTED

REFUND EXPECTATIONS

TAXES DUE EXPECTATIONS

New York City

ADDRESS New York City Dept. of Finance Business Tax E-File
66 John St., 3rd Floor New York, NY - 10038-3735

WEBSITE <http://www1.nyc.gov/site/finance/index.page>

EMAIL <mailto:BTFile@finance.nyc.gov>

PHONE 311 in NYC, else (212) 639-9675

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE Yes

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

C Corporation

S Corporation

Consolidated

Combined

Composite

Financial

Amended

Estimates

Extensions

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 Yes

ePayment No

SIGNATURE REQUIREMENTS PIN signature

PIN ALLOWED AS SIGNATUR Yes

PERFECTION PERIOD 2 Calendar Days

REGULAR DUE DATE (12/31 Y 4/15 for S Corp, 4/15 for C Corp

EXTENDED DUE DATE (12/31 10/15

ACCEPTS FEDERAL EXTENSI

TAX YEARS SUPPORTED Within 3 calendar years (current year and two prior years)

REFUND EXPECTATIONS

TAXES DUE EXPECTATIONS

North Carolina

ADDRESS	North Carolina Department of Revenue E-File and Development Unit PO. Box 25000 Raleigh, NC 27640-0640
WEBSITE	https://www.ncdor.gov
EMAIL	mailto:NCTaxEfile@ncdor.gov
PHONE	(877) 252-3052 or (919) 814-1500
FAX	(919) 715-6158
TAX REFUND INQUIRIES	None
E-FILE MANDATE	No
OPT-OUT / WAIVER	Clients can no longer opt-out. If you have a reasonable cause for not e-filing you must maintain adequate documentation. You will need to provide that documentation if you receive a penalty bill for failing to e-file.

ACCEPTS STATE ONLY E-FIL N/A

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

C Corporation

S Corporation

Consolidated

Yes

Combined

Yes

Composite

Not Offered by Jurisdiction

Financial

Yes

Amended

Yes

Estimates

Not Offered by Jurisdiction

Extensions

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 Commented” - Paper form and e-file offered by jurisdiction – e-file not commented

DIRECT DEPOSIT OF REFUND No

PAYMENT FOR BALANCE DU

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS Yes

PIN ALLOWED AS SIGNATUR No

PERFECTION PERIOD 5 Days

REGULAR DUE DATE (12/31 Y 4/15 for S Corp, 4/15 for C Corp

EXTENDED DUE DATE (12/31 10/15

ACCEPTS FEDERAL EXTENSI North Carolina does not accept the federal extension in lieu of Form CD-419; therefore, a properly filed federal extension does not constitute a North Carolina extension.

TAX YEARS SUPPORTED For years earlier than two years prior to the current tax year, corporate income and franchise returns and payments must be filed by paper.

REFUND EXPECTATIONS

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

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

TAXES DUE EXPECTATIONS

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

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

North Dakota

ADDRESS	ND Office of State Tax Commissioner Lucas Asche, Director 600 East Boulevard Avenue Dept. 127 Bismarck, ND - 58505-0599
WEBSITE	https://www.nd.gov/tax/user/businesses/e-file
EMAIL	individualtax@nd.gov, or taxmef@nd.gov
PHONE	(701) 328-1249 or (701) 328-1258 or (701) 328-3277
FAX	(701) 328-3700
TAX REFUND INQUIRIES	(701) 328-1242 or (701) 328-3277
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

C Corporation	Yes
S Corporation	Yes
Consolidated	
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	Not Offered by Jurisdiction
Estimates	Not Offered by Jurisdiction
Extensions	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 PIN signature

PIN ALLOWED AS SIGNATUR Yes

PERFECTION PERIOD 10 Calendar Days

REGULAR DUE DATE (12/31 Y 4/15 for S Corp, 4/15 for C Corp

EXTENDED DUE DATE (12/31 9/15 S Corp 11/15 C Corp

ACCEPTS FEDERAL EXTENSI

TAX YEARS SUPPORTED Within 3 calendar years (current year and two prior years)

REFUND EXPECTATIONS

www.nd.gov/tax/refund

N/A

N/A

TAXES DUE EXPECTATIONS

<http://tax.nd.gov/payment>

N/A

N/A

Ohio

ADDRESS

PTE:Reginald Kilgore Tax Examiner
SpecialistPhone (614)-466-3514Fax 1-206-984-
1685Reginald.Kilgore@tax.state.oh.usMNP Tax:

Richard Sutherly Tax Examiner Business Tax
DivisionPhone: 1-614-728-1541Fax: 1-206-666-
4462richard.sutherly@tax.state.oh.usOhio
Department of Taxation4485 Northland Ridge
Blvd.Columbus, OH 43229

WEBSITE

<https://tax.ohio.gov/wps/portal/gov/tax/>

EMAIL

pte.mef@tax.state.oh.us; MNPTax@tax.state.oh.us

PHONE

614-387-1965 (PTE) 1-844-238-0403 (MNPTax)
800-327-8829 (RITA)

FAX

206-339-7828 (PTE) 206-666-4462 (MNPTax)

TAX REFUND INQUIRIES

E-FILE MANDATE

No

OPT-OUT / WAIVER

ACCEPTS STATE ONLY E-FIL N/A

LEGEND

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

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

"N/A" - No federal XML is needed

RETURN TYPES ACCEPTED

C Corporation	Not Offered by Jurisdiction
S Corporation	Yes
Consolidated	Not Offered by Jurisdiction
Combined	Not Offered by Jurisdiction
Composite	Yes
Financial	Not Offered by Jurisdiction
Amended	Not Offered by Jurisdiction
Estimates	Not Offered by Jurisdiction
Extensions	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	No
PAYMENT FOR BALANCE DUE	
Direct Debit	Yes
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	Acceptance of perjury statement
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	7 Calendar Days
REGULAR DUE DATE (12/31 YEAR)	4/15 (4/18/2022) for IT 1140 and IT 4708
EXTENDED DUE DATE (12/31 YEAR)	Federal extended due date if federal is extended
ACCEPTS FEDERAL EXTENSION	Ohio return can only be extended with a federal extension.
TAX YEARS SUPPORTED	Within 3 calendar years (current year and two prior years)
REFUND EXPECTATIONS	
NA	
TAXES DUE EXPECTATIONS	
NA	

Oklahoma

ADDRESS	Crystal Cameron, E-File Coordinator 405.522.5723Oklahoma Tax Commission Compliance Division – Corporate Income Tax PO Box 269054Oklahoma City OK 73126-9054
WEBSITE	https://www.ok.gov/tax/
EMAIL	efiledevelopers@tax.ok.gov
PHONE	(405) 521-3126 OR (405) 521-3160, 405-522-8967
FAX	(405) 522-3283
TAX REFUND INQUIRIES	(405) 521-3270
E-FILE MANDATE	Yes
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	Yes
Estimates	Not Offered by Jurisdiction
Extensions	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	N/A
Check	Yes
ePayment	Yes
SIGNATURE REQUIREMENTS	Yes (Required Form EF)
PIN ALLOWED AS SIGNATUR	
PERFECTION PERIOD	No
REGULAR DUE DATE (12/31 Y	4/15 for S Corp, 5/15 for C Corp
EXTENDED DUE DATE (12/31	10/15 (S Corp), 11/15 (C Corp)
ACCEPTS FEDERAL EXTENSI	Oklahoma honors the automatic federal extension only when no additional state tax is due.
TAX YEARS SUPPORTED	Within 3 calendar years (current year and two prior years)
REFUND EXPECTATIONS	
tax.ok.gov	
TAXES DUE EXPECTATIONS	
tax.ok.gov	

Oregon

ADDRESS	Oregon Department of Revenue Alicia Dryden 955 Center St NE Salem, OR - 97301-2555
WEBSITE	https://www.oregon.gov/DOR/Pages/index.aspx
EMAIL	mailto:BUS.ElectronicFiling@oregon.gov / alishia.a.dryden@oregon.gov
PHONE	(503) 945-8152/(503) 378-4988/(503) 383-5506 or (800) 356-4222
FAX	(503) 945-8738
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Yes
Financial	Not Offered by Jurisdiction
Amended	Not Offered by Jurisdiction
Estimates	Not Offered by Jurisdiction
Extensions	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 No

PAYMENT FOR BALANCE DU

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS Mandatory check box

PIN ALLOWED AS SIGNATUR No

PERFECTION PERIOD 10 Calendar Days

REGULAR DUE DATE (12/31 Y 4/15 for S Corp, 5/15 for C Corp

EXTENDED DUE DATE (12/31 10/15 S Corp 11/15 C Corp

ACCEPTS FEDERAL EXTENSI

TAX YEARS SUPPORTED Within 3 calendar years (current year and two prior years)

REFUND EXPECTATIONS

www.oregon.gov/dor

N/A

N/A

TAXES DUE EXPECTATIONS

www.oregon.gov/dor

N/A

N/A

Pennsylvania

ADDRESS	PA Department of Revenue, Office of e-Commerce (RCT-101), or Pass Through Office (20S) Kathleen Rehrer (RCT-101), Sandra Shupp (PA-20S) 6th Floor Strawberry Square (RCT-101 only) 4th and Walnut Streets Harrisburg, PA - 17128
WEBSITE	http://www.revenue.pa.gov ,
EMAIL	ra-mef@state.pa.us , or ghabimana@pa.gov , or RA-FedStTestCorp1120@pa.gov
PHONE	(717) 346-1987 (RCT-101), 97170425-2495
FAX	(717) 783-5432
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Not Offered by Jurisdiction
Combined	Not Offered by Jurisdiction
Composite	Yes
Financial	Not Offered by Jurisdiction
Amended	E-file Not Offered by Jurisdiction
Estimates	E-file Not Offered by Jurisdiction
Extensions	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 N/A

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS PA-8879C/P or PA-8453C/P

PIN ALLOWED AS SIGNATUR Yes

PERFECTION PERIOD RCT-101 - None; PA20S - 10 days

REGULAR DUE DATE (12/31 Y 4/15 for S Corp, 5/15 for C Corp

EXTENDED DUE DATE (12/31 11/15 - C Corp; 9/15 - S Corp.

ACCEPTS FEDERAL EXTENSI

TAX YEARS SUPPORTED Within 3 calendar years. E-filing is not supported for tax years 2010 and earlier.

REFUND EXPECTATIONS

https://www.mypath.pa.gov/_/

TAXES DUE EXPECTATIONS

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

Pennsylvania Cities - Philadelphia

ADDRESS	Department of Revenue Municipal Services Building Noreen Skirkie 1401 J.F.K. Blvd., Concourse Level Philadelphia, PA - 19102
WEBSITE	http://www.phila.gov/Revenue/payments/Pages/efile.asp
EMAIL	mailto:revenue@phila.gov
PHONE	(215) 686-6600
FAX	
TAX REFUND INQUIRIES	
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

C Corporation	Yes
S Corporation	Not Offered by Jurisdiction
Consolidated	Not Offered by Jurisdiction
Combined	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Financial	Yes
Amended	Not Offered by Jurisdiction
Estimates	Not Offered by Jurisdiction
Extensions	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 No

PAYMENT FOR BALANCE DU

Direct Debit Yes

Check Yes

ePayment No

SIGNATURE REQUIREMENTS Personal Identification Number (PIN). ERO retains e-file Signature Authorization Form for three years

PIN ALLOWED AS SIGNATUR Yes

PERFECTION PERIOD 10 Calendar Days

REGULAR DUE DATE (12/31 Y 4/15 for S Corp, 4/15 for C Corp

EXTENDED DUE DATE (12/31 10/15

ACCEPTS FEDERAL EXTENSI

TAX YEARS SUPPORTED

REFUND EXPECTATIONS

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

TAXES DUE EXPECTATIONS

<https://www.phila.gov/services/payments-assistance-taxes/taxes/filing-and-paying-your-taxes/>

Portland

ADDRESS	OMF Bureau of Revenue and Financial Services – Revenue Division Attention: MeF Coordinator 111 SW Columbia St., Suite 600 Portland, OR 97201
WEBSITE	https://www.portland.gov/revenue
EMAIL	portlandmef@portlandoregon.gov
PHONE	503-865-4278
FAX	
TAX REFUND INQUIRIES	
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Not Offered by Jurisdiction
Combined	Not Offered by Jurisdiction
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	Not Offered by Jurisdiction
Estimates	
Extensions	
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
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PAYMENT FOR BALANCE DU

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATUR No

PERFECTION PERIOD 10 days

REGULAR DUE DATE (12/31 Y 4/15

EXTENDED DUE DATE (12/31 10/15

ACCEPTS FEDERAL EXTENSI

TAX YEARS SUPPORTED 3 Years

REFUND EXPECTATIONS

<https://www.portland.gov/revenue/business-tax#toc-refunds>

TAXES DUE EXPECTATIONS

portland.gov/revenue/pay-business-tax

Puerto Rico

ADDRESS

WEBSITE

EMAIL

PHONE

FAX

TAX REFUND INQUIRIES

E-FILE MANDATE Yes

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

C Corporation

S Corporation

Consolidated

Combined

Composite

Financial

Amended

Estimates

Extensions

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 Yes

Check N/A

ePayment N/A

SIGNATURE REQUIREMENTS

PIN ALLOWED AS SIGNATUR No

PERFECTION PERIOD

REGULAR DUE DATE (12/31 Y

EXTENDED DUE DATE (12/31

ACCEPTS FEDERAL EXTENSI

TAX YEARS SUPPORTED

REFUND EXPECTATIONS

TAXES DUE EXPECTATIONS

Rhode Island

ADDRESS	RI Division of Taxation Susan Galvin One Capitol Hill Providence, RI - 02908
WEBSITE	https://www.tax.state.ri.gov
EMAIL	mailto:Tax.Corporate@tax.ri.gov ; Tax.VendorForms@tax.ri.gov
PHONE	(401) 574-8935, (401) 574-8922
FAX	(401) 574-8913
TAX REFUND INQUIRIES	(401) 574-8829
E-FILE MANDATE	Yes
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	
Amended	E-file Not Offered by Jurisdiction
Estimates	E-file Not Offered by Jurisdiction
Extensions	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 DUE

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS None

PIN ALLOWED AS SIGNATURE No

PERFECTION PERIOD None Stated or 3 days

REGULAR DUE DATE (12/31 YEAR) 3/15 for S Corp, 4/15 for C Corp

EXTENDED DUE DATE (12/31 YEAR) 9/15 - S Corp 10/15 - C Corp

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED Within 3 calendar years (current year and two prior years)

REFUND EXPECTATIONS

<https://tax.ri.gov/online-services/wheres-my-refund>

<https://www.ri.gov/taxation/refund/>

TAXES DUE EXPECTATIONS

<https://tax.ri.gov/online-services/make-payment-online>

South Carolina

ADDRESS	SC Dept of Revenue PDMS - Electronic Services P O Box 125 Columbia, SC 29214-0025
WEBSITE	https://dor.sc.gov/
EMAIL	mailto:CorpTax@dor.sc.gov
PHONE	(803) 898-5000
FAX	(803) 896-1682
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	
Financial	Not Offered by Jurisdiction
Amended	Yes
Estimates	Yes
Extensions	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	Form SC8453C retained by ERO for 3 years
PIN ALLOWED AS SIGNATUR	No
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 Y	3/15 for S Corp, 4/15 for C Corp
EXTENDED DUE DATE (12/31	9/15 (S Corp), 10/15 (C Corp)
ACCEPTS FEDERAL EXTENSI	State accepts federal extension only if no tax is due.
TAX YEARS SUPPORTED	Within 3 calendar years (current year and two prior years)

REFUND EXPECTATIONS

dor.sc.gov/refund

NA

NA

TAXES DUE EXPECTATIONS

dor.sc.gov/refund

NA

NA

Tennessee

ADDRESS	Taxpayer Electronic Commerce Unit Andrew Jackson Bldg 500 Deaderick St Nashville, TN - 37242
WEBSITE	https://www.tn.gov/revenue/
EMAIL	mailto:efile.Questions@tn.gov
PHONE	(615) 253-0601 or toll free: (800) 342-1003 Franchise and Excise tax: (615) 253-0704 or (800) 397-83
FAX	(615) 253-3580
TAX REFUND INQUIRIES	https://www.tn.gov/revenue/article/request-a-refund
E-FILE MANDATE	Yes
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Not Offered by Jurisdiction
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	Yes
Estimates	Yes
Extensions	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 DUE	
Direct Debit	Yes
Check	No
ePayment	Yes
SIGNATURE REQUIREMENTS	Must have signed EFT agreement with state
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YEAR)	3/17 for S Corp, 4/15 for C Corp
EXTENDED DUE DATE (12/31 YEAR)	10/15
ACCEPTS FEDERAL EXTENSION	An extension of six months in which to file the franchise and excise tax return will be granted provided that, by the original due date of the return, the taxpayer has paid franchise and excise tax equal to the lesser of 90% of the liability for the tax year for which the extension is being requested or 100% of the liability for the year preceding the tax year in which the extension is being requested.
TAX YEARS SUPPORTED	Within 3 calendar years (current year and two prior years)
REFUND EXPECTATIONS	
	https://www.tn.gov/revenue/existing-businesses/request-a-refund.html
TAXES DUE EXPECTATIONS	
	N/A

Tennessee Financial

ADDRESS	Taxpayer Electronic Commerce Unit Andrew Jackson Bldg 500 Deaderick St Nashville, TN - 37242
WEBSITE	https://www.tn.gov/revenue
EMAIL	mailto:efile.Questions@tn.gov
PHONE	(615) 253-0601 or toll free: (800) 342-1003 Franchise and Excise tax: (615) 253-0700 or (800) 397-83
FAX	(615) 253-3580
TAX REFUND INQUIRIES	https://www.tn.gov/revenue/article/request-a-refund
E-FILE MANDATE	Yes
OPT-OUT / WAIVER	
ACCEPTS STATE ONLY E-FIL	N/A

LEGEND

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

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

“N/A” - No federal XML is needed

RETURN TYPES ACCEPTED

- C Corporation
- S Corporation
- Consolidated
- Combined
- Composite
- Financial
- Amended
- Estimates
- Extensions
- 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 DUE	
Direct Debit	Yes
Check	N/A
ePayment	N/A
SIGNATURE REQUIREMENTS	Must have signed EFT agreement with state
PIN ALLOWED AS SIGNATURE	No
PERFECTION PERIOD	10 Calendar Days
REGULAR DUE DATE (12/31 YEAR)	3/17 for S Corp, 4/15 for C Corp
EXTENDED DUE DATE (12/31 YEAR)	10/15
ACCEPTS FEDERAL EXTENSION	An extension of six months in which to file the franchise and excise tax return will be granted provided that, by the original due date of the return, the taxpayer has paid franchise and excise tax equal to the lesser of 90% of the liability for the tax year for which the extension is being requested or 100% of the liability for the year preceding the tax year in which the extension is being requested.
TAX YEARS SUPPORTED	Within 3 calendar years (current year and two prior years)
REFUND EXPECTATIONS	
TAXES DUE EXPECTATIONS	

Texas

ADDRESS	Texas Comptroller of Public Accounts P.O. Box 13528 Capital Station Austin, TX - 78711-3528
WEBSITE	https://www.comptroller.texas.gov/taxes/franchise/
EMAIL	mailto:XMLBusiness@cpa.texas.gov
PHONE	(800) 252-1381
FAX	
TAX REFUND INQUIRIES	
E-FILE MANDATE	No
OPT-OUT / WAIVER	Mandate applies to tax preparer that prepares 100 or more returns for a tax period for the same year.
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

C Corporation

S Corporation

Consolidated

Combined

Composite

Financial

Amended

Estimates

Extensions

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 Yes

SIGNATURE REQUIREMENTS Act of e-filing considered signature

PIN ALLOWED AS SIGNATUR No

PERFECTION PERIOD If a timely submitted report is rejected by the Comptroller, the submitter shall have a 10 calendar day perfection period from that submission to resubmit

REGULAR DUE DATE (12/31 Y 6/15 for S Corp, 6/15 for C Corp (2020 returns)

EXTENDED DUE DATE (12/31 First extension 8/15, second extension 11/15

ACCEPTS FEDERAL EXTENSI State - First Extension State -Second Extension

TAX YEARS SUPPORTED Within 3 calendar years (current year and two prior years)

REFUND EXPECTATIONS

TAXES DUE EXPECTATIONS

Utah

ADDRESS	Utah State Tax Commission Electronic Filing Coordinator Electronic Filing Section 210 North 1950 West Salt Lake City, UT - 84134-0210
WEBSITE	http://www.tax.utah.gov/
EMAIL	taxmaster@utah.gov
PHONE	(801) 297-2200 (or) 801-297-7705
FAX	(801) 297-7699
TAX REFUND INQUIRIES	(801) 297-2200 or (800) 662-4335
E-FILE MANDATE	Yes
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	
Financial	Not Offered by Jurisdiction
Amended	Not Offered by Jurisdiction
Estimates	E-file Not Offered by Jurisdiction
Extensions	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	No
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PAYMENT FOR BALANCE DUE

Direct Debit N/A

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS None

PIN ALLOWED AS SIGNATURE No

PERFECTION PERIOD 20 Calendar Days

REGULAR DUE DATE (12/31 YEAR) 4/15 for S Corp, 4/15 for C Corp

EXTENDED DUE DATE (12/31 YEAR) 10/15

ACCEPTS FEDERAL EXTENSION

TAX YEARS SUPPORTED Within 3 calendar years (current year and two prior years).

REFUND EXPECTATIONS

<https://incometax.utah.gov/refunds>

TAXES DUE EXPECTATIONS

<https://tax.utah.gov/billing>

<https://incometax.utah.gov/paying/payment-options>

Vermont

ADDRESS	Vermont Department of Taxes Tanya Perry, Coordinator 109 State Street Montpelier, VT - 05609-1401
WEBSITE	http://tax.vermont.gov
EMAIL	mailto:tanya.perry@state.vt.us
PHONE	(802) 828-5707
FAX	(802) 828-3754
TAX REFUND INQUIRIES	
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	Yes
Amended	Yes
Estimates	Yes
Extensions	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 Yes

ePayment Yes

SIGNATURE REQUIREMENTS ERO retains 8879-VT for 3 years

PIN ALLOWED AS SIGNATUR Yes

PERFECTION PERIOD 5 Calendar Days

REGULAR DUE DATE (12/31 Y 3/15 for S Corp, 4/15 for C Corp

EXTENDED DUE DATE (12/31 9/15 S Corp 10/15 C Corp

ACCEPTS FEDERAL EXTENSI

TAX YEARS SUPPORTED Within 3 calendar years (current year and two prior years)

REFUND EXPECTATIONS

https://myvtax.vermont.gov/_/

TAXES DUE EXPECTATIONS

<https://tax.vermont.gov/individuals/pay>

Virginia

ADDRESS	Virginia Department of Taxation P.O. Box 115 Richmond, VA - 23218-1115
WEBSITE	https://www.tax.virginia.gov/
EMAIL	mailto:bus_efile@tax.virginia.gov
PHONE	804-367-8037
FAX	804-254-6111
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	Yes
Estimates	Not Offered by Jurisdiction
Extensions	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	N/A

Check

No

ePayment

Yes

SIGNATURE REQUIREMENTS Form VA8453C/P or VA-8879C/P retained by ERO for 3 years

PIN ALLOWED AS SIGNATUR Yes

PERFECTION PERIOD None allowed, must be filed by extended due date

REGULAR DUE DATE (12/31 Y 4/15 for S Corp, 4/15 for C Corp

EXTENDED DUE DATE (12/31 10/15

ACCEPTS FEDERAL EXTENSI State provides automatic paperless extension up to six months after due date or 30 days after extended date for filing federal income tax return, whichever is later, provided estimated tax due is paid. The Emancipation Day holiday is not recognized by the Virginia Department of and the due date for 2015 calendar year returns is April 15, 2016.

TAX YEARS SUPPORTED Within 3 calendar years (current year and two prior years)

REFUND EXPECTATIONS

<https://www.tax.virginia.gov/wheres-my-refund>

TAXES DUE EXPECTATIONS

<https://www.tax.virginia.gov/individual-income-tax-payment-options>

West Virginia

ADDRESS	West Virginia Tax Division Tax Account Administration Division PO Box 1202 Charleston WV 25324-1202
WEBSITE	tax.wv.gov/Business/ElectronicFiling/Pages/BusinessElectronicFiling.aspx
EMAIL	mailto:TAXWVtaxaid@wv.gov; TAXHelp@wv.gov
PHONE	(304)588-3333; 800-982-8297
FAX	(304) 558-1150
TAX REFUND INQUIRIES	
E-FILE MANDATE	Yes
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	Yes
Estimates	Yes
Extensions	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 DU

Direct Debit No

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS Federal PIN

PIN ALLOWED AS SIGNATUR Yes

PERFECTION PERIOD None allowed, must be filed by extended due date

REGULAR DUE DATE (12/31 Y 3/15 for S Corp, 4/15 for C Corp

EXTENDED DUE DATE (12/31 9/15 S Corp 10/15 C Corp

ACCEPTS FEDERAL EXTENSI

TAX YEARS SUPPORTED Within 3 calendar years (current year and two prior years)

REFUND EXPECTATIONS

<https://mytaxes.wvtax.gov/?link=refund>

TAXES DUE EXPECTATIONS

https://mytaxes.wvtax.gov/_/

Wisconsin

ADDRESS	Electronic Filing Unit Chris Roberts Wisconsin Department of Revenue P O Box 8949 Madison, WI - 53708-8949
WEBSITE	https://revenue.wi.gov
EMAIL	mailto:DORElectronicFiling@wisconsin.gov
PHONE	(608) 264-6886
FAX	(608) 267-1030
TAX REFUND INQUIRIES	866-947-7363 or 608-266-8100 or 414-227-4907
E-FILE MANDATE	Yes
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

C Corporation	Yes
S Corporation	Yes
Consolidated	Yes
Combined	Yes
Composite	Not Offered by Jurisdiction
Financial	Not Offered by Jurisdiction
Amended	E-file Not Offered by Jurisdiction
Estimates	E-file Not Offered by Jurisdiction
Extensions	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 DU

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS Yes, ERO retains

PIN ALLOWED AS SIGNATUR No

PERFECTION PERIOD 10 Calendar Days

REGULAR DUE DATE (12/31 Y 3/15 for S Corp, 4/15 for C Corp

EXTENDED DUE DATE (12/31 10/15 for S-Corps, 11/15 for C-Corps

ACCEPTS FEDERAL EXTENSI

TAX YEARS SUPPORTED Within 3 calendar years (current year and two prior years)

REFUND EXPECTATIONS

https://tap.revenue.wi.gov/RefundStatus/_/

TAXES DUE EXPECTATIONS

<https://www.revenue.wi.gov/Pages/OnlineServices/Pay.aspx>