

California

ADDRESS	Without payment - Franchise Tax Board PO Box 942857 Sacramento, CA 94257-0500 With Payment - Franchise Tax Board PO Box 942857 Sacramento, CA 94257-0501 Other correspondence - Exempt Organizations Unit MS F120 Franchise Tax Board PO Box 1286 Rancho Cordova, CA 95741-1286
WEBSITE	https://ftb.ca.gov
EMAIL	mailto:business.e-file.coordinator@ftb.ca.gov
PHONE	916-845-4171, 888-635-0494
FAX	916-843-6022
TAX REFUND INQUIRIES	https://www.ftb.ca.gov/refund/business-refund.html
E-FILE MANDATE	Taxpayers filing a CA Form 199 using software are required to e-file.

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

DIRECT DEPOSIT OF REFUND No

PAYMENT FOR BALANCE DU

Direct Debit Yes

Check Yes

ePayment Yes

SIGNATURE REQUIREMENTS For each return an ERO files, the ERO must retain the return for four years from the due date of the return or for four years from the date the return is filed, whichever is later. The California e-File Return Authorization for Exempt Organizations (FTB 8453-

EO) must be kept with the return for the same period, unless it is scanned and included with the e-file return.

PIN ALLOWED AS SIGNATURE No

PERFECTION PERIOD 10 calendar days

REGULAR DUE DATE (12/31 Y 5/15

EXTENDED DUE DATE (12/31 11/15

ACCEPTS FEDERAL EXTENSION Require to file state extension. An automatic 7-month extension is given to file Form 199 if the organization is not suspended on the original due date.

TAX YEARS SUPPORTED Current year

REFUND EXPECTATIONS

<https://www.ftb.ca.gov/refund/index.asp>

N/A

N/A

TAXES DUE EXPECTATIONS

<https://www.ftb.ca.gov/pay/bank-account/index.asp>

<https://www.ftb.ca.gov/pay/mandatory-e-pay.html>

N/A

Florida

ADDRESS	Florida Department of Revenue 5050 W Tennessee St Tallahassee, FL 32399-0100
WEBSITE	floridarevenue.com
EMAIL	mailto:taxinformation@floridarevenue.com
PHONE	850-488-6800
FAX	(850) 245-5990
TAX REFUND INQUIRIES	Phone: (850) 617-8585 https://taxapps.floridarevenue.com/Refunds/RefundCheckStatus.aspx
E-FILE MANDATE	Not mandatory
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

DIRECT DEPOSIT OF REFUND	No
PAYMENT FOR BALANCE DU	
Direct Debit	Yes
Check	No
ePayment	Yes
SIGNATURE REQUIREMENTS	There is no signature requirement for any of the forms that are submitted electronically. An electronic return is deemed signed when an individual who is authorized to sign includes his or her name in the electronic return data field.
PIN ALLOWED AS SIGNATUR	N/A
PERFECTION PERIOD	10 calendar days
REGULAR DUE DATE (12/31 Y	08/03
EXTENDED DUE DATE (12/31	12/01
ACCEPTS FEDERAL EXTENSIO	Require to file state extension

TAX YEARS SUPPORTED

Current, plus two prior years (follows federal)

REFUND EXPECTATIONS

N/A

N/A

N/A

TAXES DUE EXPECTATIONS

N/A

N/A

N/A

New York

ADDRESS	E-filing Program - Corporation Tax NYS Tax Department WA Harriman Campus Albany, NY 12227-2812
WEBSITE	http://www.tax.ny.gov/
EMAIL	mailto:efile@tax.ny.gov
PHONE	(518) 457-6387
FAX	(518) 485-0449
TAX REFUND INQUIRIES	https://www.tax.ny.gov/pit/file/refund.htm
E-FILE MANDATE	<p>If you're a tax return preparer, you're subject to the e-file mandate if you:</p> <ul style="list-style-type: none"> * prepared at least one authorized tax document for more than 10 different taxpayers during calendar year 2019, and * will use tax software to prepare one or more authorized tax documents in 2020; or * were previously mandated to e-file (once you're subject to the mandate, it continues to apply to you in all following years, even if you no longer meet the threshold).
OPT-OUT / WAIVER	NYS has eliminated the corporation opt-out and reasonable cause record for e-filing corporation tax documents. Form TR-800-CT has been obsoleted since tax year 2010 and should not be included in any software package.
ACCEPTS STATE ONLY E-FIL	Yes
<p>LEGEND</p> <p>"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</p> <p>"No" - Attach the federal XML created for Federal with a status of "Qualified" or "Accepted"</p> <p>"N/A" - No federal XML is needed</p>	
DIRECT DEPOSIT OF REFUND	No
PAYMENT FOR BALANCE DU	
Direct Debit	Yes
Check	Yes

ePayment

Yes

SIGNATURE REQUIREMENTS

This option includes creation of a signature Form TR-579-CT New York State E-File Signature Authorization for Tax Year 2019, For Certain Corporation Tax Returns and Estimated Tax Payments for Corporations This form must be printed and prepared by the ERO/Preparer, and must be signed by both the taxpayer and the ERO/Preparer. In addition, the form must be retained by the ERO/Preparer for a period of three years and presented to NYSDTF if requested.

PIN ALLOWED AS SIGNATUR

No

PERFECTION PERIOD

7 calendar days

REGULAR DUE DATE (12/31 Y

5/15

EXTENDED DUE DATE (12/31

11/15

ACCEPTS FEDERAL EXTENSIO

Require to file state extension

TAX YEARS SUPPORTED

Current, plus two prior years (follows federal)

REFUND EXPECTATIONS

N/A

N/A

N/A

TAXES DUE EXPECTATIONS

N/A

N/A

N/A