

# 2023 1040 State E-file: Summary

Jurisdiction	E-file Available (Return)	E-file Available (Extension)	E-file Available (Estimate)	E-file Mandate (Return)	Opt-Out / Waiver	E-file Mandate (Extension)	Electronic Payment	Original Due Date	Extended Due Date	Driver's License	Accepts Federal Extension
Alabama	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction	Yes	Yes	No	Required	04/18	10/17	Required	No
Arizona	Yes	Yes	Not Offered by Jurisdiction	No	System Generic Opt-Out Form	No	Allowed	04/15	10/15	Optional	Yes
Arkansas	Yes	Yes	Estimates Supported as Part of Return E-file	No	System Generic Opt-Out Form	No	Allowed	04/15	10/15	Optional	Yes
California	Yes	Yes	Estimates Supported Separately from Return	Yes	Yes	No	Required	04/15	10/15	Optional	No
Colorado	Yes	Yes	Estimates Supported Separately from Return	Yes	System Generic Opt-Out Form	No	Allowed	04/15	10/15	Optional	Yes
Connecticut	Yes	Yes	Estimates Supported Separately from Return	Yes	System Generic Opt-Out Form	No	Allowed	04/15	10/15	Required	No
Delaware	Yes	Yes	Not Offered by Jurisdiction	No	System Generic Opt-Out Form	No	Allowed	05/02	10/17	Optional	No
District of Columbia	Yes	Yes	Estimates Supported Separately from Return	No	System Generic Opt-Out Form	No	Allowed	04/15	10/16	Optional	Yes

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Federal	Yes	Yes	Yes	N/A	Yes	N/A	N/A	04/18	10/16	Required	N/A
Federal - FINCen 114	Yes	Yes		N/A	N/A	N/A	N/A	04/15	10/15	Required	N/A
Federal - Form 2350		Yes						04/18	10/15		
Federal - Form 4868		Yes						04/18	6/15	Required	
Georgia	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction	Yes	System Generic Opt-Out Form	No	Required	04/15	10/15	Optional	Yes
Hawaii	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction	No	N/A	No	Required	04/15	10/15	Optional	No
Idaho	Yes	Not Offered by Jurisdiction	Estimates Supported as Part of Return E-file	No	N/A	No	Allowed	04/18	10/17	Optional	Yes
Illinois	Yes	Not Offered by Jurisdiction	Estimates Supported as Part of Return E-file	Yes	Yes	No	Required	04/15	10/16	Optional	Yes
Indiana	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction	Yes	Yes	No	Allowed	04/15	11/14	Optional	Yes
Iowa	Yes	Not Offered by Jurisdiction	Estimates Supported Separately from Return	No	System Generic Opt-Out Form	No	Allowed	06/01	10/31	Optional	No
Kansas	Yes	Not Offered by Jurisdiction	Estimates Supported as Part of Return E-file	No	System Generic Opt-Out Form	No	Allowed	04/18	10/15	Optional	Yes

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Kentucky	Yes	Yes	Estimates Supported Separately from Return	Yes	Yes	No	Allowed	04/15	10/15	Optional	Yes
Kentucky Cities: Louisville	Yes	Not Supported	Not Offered by Jurisdiction	No	Yes	No	Allowed	04/15	10/16	Required	N/A
Louisiana	Yes	Yes	Not Offered by Jurisdiction	Yes	System Generic Opt-Out Form	Yes	Allowed	05/15	11/15	Optional	No
Maine	Yes	Not Offered by Jurisdiction	Estimates Supported as Part of Return E-file	Yes	System Generic Opt-Out Form	No	Required	04/15	10/15	Optional	Yes
Maryland	Yes	Yes	Estimates Supported Separately from Return	Yes	System Generic Opt-Out Form	No	Required	04/15	10/15	Optional	Yes
Massachusetts	Yes	Yes	Estimates Supported as Part of Return E-file	Yes	Yes	Yes	Allowed	04/17	10/17	Optional	No
Michigan	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction	Yes	System Generic Opt-Out Form	No	Allowed	04/15	10/15	Optional	Yes
Michigan Cities - Common Forms	Not Supported	Not Offered by Jurisdiction	Not Offered by Jurisdiction	N/A	Yes	N/A	N/A	05/02	10/30		N/A

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Michigan Cities - Not Listed	Not Offered by Jurisdiction	Not Offered by Jurisdiction	Not Offered by Jurisdiction	N/A	N/A	N/A	N/A	05/02			N/A
Michigan City - Detroit	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction	Yes	No	N/A	Allowed	04/15	10/15	Optional	Yes
Minnesota	Yes	Not Offered by Jurisdiction	Estimates Supported as Part of Return E-file	Yes	System Generic Opt-Out Form	No	Allowed	04/15	10/15	Optional	No
Minnesota Other - Property Tax Refund	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction	No	N/A	N/A	N/A	08/15	None	Optional	No
Mississippi	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction	No	System Generic Opt-Out Form	No	Allowed	04/15	10/15	Optional	Yes
Missouri	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction	No	System Generic Opt-Out Form	No	Allowed	04/15	10/15	Optional	Yes
Montana	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction	No	System Generic Opt-Out Form	No	Required	04/15	10/17	Optional	Yes
Nebraska	Yes	Not Offered by Jurisdiction	Estimates Supported as Part of Return E-file	Yes	Yes	No	Required	04/15		Optional	Yes

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Jurisdiction	E-file Available (Return)	E-file Available (Extension)	E-file Available (Estimate)	E-file Mandate (Return)	Opt-Out / Waiver	E-file Mandate (Extension)	Electronic Payment	Original Due Date	Extended Due Date	Driver's License	Accepts Federal Extension
New Hampshire	Yes	Yes	Estimates Supported Separately from Return	No	System Generic Opt-Out Form	No	Required	04/18	11/15	Optional	No
New Jersey	Yes	Yes	Estimates Supported Separately from Return	Yes	Yes	No	Required	04/18	10/15	Optional	Yes
New Mexico	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction	Yes	Yes	No	Allowed	04/18	10/15	Optional	Yes
New York	Yes	Yes	Estimates Supported Separately from Return	Yes	System Generic Opt-Out Form	Yes	Allowed	04/15	10/15	Required	No
New York Other - IT 204-LL	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction	Yes	No	N/A	Allowed	03/15	N/A	Optional	No
New York Other - UBT	Yes	Yes	Estimates Supported Separately from Return	Yes	No	Yes	Allowed	04/15	10/16	Optional	No
North Carolina	Yes	Yes	Estimates Supported as Part of Return E-file	No	System Generic Opt-Out Form	No	Required	04/15	10/15	Optional	No
North Dakota	Yes	Not Offered by Jurisdiction	Estimates Supported as Part of Return E-file	No	System Generic Opt-Out Form	No	Allowed	04/15	10/15	Optional	Yes

## 2023 1040 State E-file: Summary

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Ohio	Yes	Not Offered by Jurisdiction	Estimates Supported as Part of Return E-file	Yes	Yes	N/A	Allowed	04/15	10/15	Optional	Yes
Ohio City - RITA	Yes	Not Offered by Jurisdiction	Estimates Supported as Part of Return E-file	No	N/A	No	Allowed	04/15	10/15	Optional	Yes
Ohio Other - Municipal	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction	No	N/A	No	Allowed	04/18	10/15	Optional	Yes
Ohio Other - School Districts	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction	Yes	Yes	N/A	Allowed	04/18	10/15	Optional	Yes
Oklahoma	Yes	Not Offered by Jurisdiction	Estimates Supported as Part of Return E-file	Yes	System Generic Opt-Out Form	No	Allowed	04/15	10/16	Optional	Yes
Oregon	Yes	Not Offered by Jurisdiction	Estimates Supported as Part of Return E-file	Yes	System Generic Opt-Out Form	No	Allowed	04/15	10/15	Optional	Yes
Oregon Counties: City of Portland/Multnomah County	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction	No	No	N/A	N/A	4/15	10/15	Required	N/A
Pennsylvania	Yes	Yes	Estimates Supported as Part of Return E-file	Yes	Yes	No	Allowed	04/18	10/15	Optional	Yes
Pennsylvania Other - Philadelphia NPT	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction	No	N/A	N/A	Allowed	04/15		Optional	Yes

## 2023 1040 State E-file: Summary

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Rhode Island	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction	Yes	System Generic Opt-Out Form	Yes	Allowed	04/18	10/15	Optional	Yes
South Carolina	Yes	Yes	Estimates Supported Separately from Return	Yes	System Generic Opt-Out Form	No	Required	04/15	10/15	Optional	No
Tennessee	Yes	Yes	Not Offered by Jurisdiction	Yes	No	No	Required	N/A	10/15	Optional	Yes
Utah	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction	Yes	Yes	No	Allowed	04/18	10/15	Optional	No
Vermont	Yes	Yes	Estimates Supported Separately from Return	No	System Generic Opt-Out Form	No	Allowed	04/15	10/16	Optional	Yes
Virginia	Yes	Yes	Estimates Supported Separately from Return	Yes	System Generic Opt-Out Form	No	Allowed	05/01	11/01	Optional	No
Washington	Yes	Yes	Yes	Yes	Yes	N/A	N/A			Optional	N/A
West Virginia	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction	Yes	Yes	No	Required	04/15	10/17	Optional	Yes
Wisconsin	Yes	Not Offered by Jurisdiction	Estimates Supported Separately from Return	Yes	System Generic Opt-Out Form	No	Required	04/15	10/15	Optional	Yes

## 2023 1040 State E-file: Detail

Jurisdiction	E-file Mandate (Return)	Notes: E-file Mandate (Return)	Opt-Out / Waiver	Notes: Opt-Out / Waiver
Alabama	Yes	Must e-file if preparing 11+ returns	Yes	Form EOO is mailed with paper return
Arizona	No		System Generic Opt-Out Form	
Arkansas	No		System Generic Opt-Out Form	
California	Yes	Must e-file if preparing 100+ returns	Yes	Form 8454
Colorado	Yes	Returns claiming enterprise zone credits must be filed electronically by statute	System Generic Opt-Out Form	
Connecticut	Yes	Must e-file if preparing 50+ returns	System Generic Opt-Out Form	
Delaware	No		System Generic Opt-Out Form	
District of Columbia	No		System Generic Opt-Out Form	
Federal	N/A		Yes	
Federal - FINCen 114	N/A		N/A	

# 2023 1040 State E-file: Detail

Jurisdiction	E-file Mandate (Return)	Notes: E-file Mandate (Return)	Opt-Out / Waiver	Notes: Opt-Out / Waiver
Federal - Form 2350				
Federal - Form 4868				
Georgia	Yes	A tax preparer who falls under the IRS e-file mandate is mandated to e-file for Georgia.	System Generic Opt-Out Form	
Hawaii	No		N/A	
Idaho	No		N/A	
Illinois	Yes	Must e-file if preparing 10+ returns.	Yes	ERO retains Form IL-8948 for 3 years
Indiana	Yes	Paid preparers who file 10+ Indiana individual income-tax returns must e-file those returns. As of the 2011 filing season, a penalty of \$50 for each return not filed in an electronic format, with a maximum penalty of \$25,000 per calendar year, is imposed on a professional preparer.	Yes	ERO retains Form IN-OPT for 5 years
Iowa	No		System Generic Opt-Out Form	
Kansas	No		System Generic Opt-Out Form	
Kentucky	Yes	Must e-file if preparing more than 10 returns (follows IRS e-filemandate)	Yes	8948-K
Kentucky Cities: Louisville	No	LMRC's OL forms do not currently have an associated e-file mandate. LMRC may implement an e-filemandate for OL forms in the future.	Yes	N/A

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Jurisdiction	E-file Mandate (Return)	Notes: E-file Mandate (Return)	Opt-Out / Waiver	Notes: Opt-Out / Waiver
Louisiana	Yes	Must e-file at least 90% of returns if preparing 100+ returns. All Nonresident Professional Athlete returns must be e-filed.	System Generic Opt-Out Form	
Maine	Yes	Must e-file if preparing more than 10 returns	System Generic Opt-Out Form	
Maryland	Yes	Must e-file if more than 100 returns were filed in the prior taxyear.	System Generic Opt-Out Form	A checkmark box on Form 502/505 authorizes the paid preparer not to e-file.
Massachusetts	Yes	Must e-file if preparing more than 10 returns. ONLINE FILINGMANDATE: Extension requests must be e-filed with direct debit or befiled online if (1) no payment or (2) payment is \$5,000 or more.	Yes	ERO retains Form EFO
Michigan	Yes	Must e-file if preparing 11+ returns	System Generic Opt-Out Form	
Michigan Cities - Common Forms	N/A		Yes	
Michigan Cities - Not Listed	N/A		N/A	
Michigan City - Detroit	Yes	Must e-file if preparing 11+ returns	No	
Minnesota	Yes	Must e-file if preparing 10+ returns	System Generic Opt-Out Form	

## 2023 1040 State E-file: Detail

Jurisdiction	E-file Mandate (Return)	Notes: E-file Mandate (Return)	Opt-Out / Waiver	Notes: Opt-Out / Waiver
Minnesota Other - Property Tax Refund	No		N/A	
Mississippi	No		System Generic Opt-Out Form	
Missouri	No		System Generic Opt-Out Form	
Montana	No		System Generic Opt-Out Form	
Nebraska	Yes	Must e-file if preparing 25+ returns <a href="https://revenue.nebraska.gov/files/doc/business/mandate_notice.pdf">https://revenue.nebraska.gov/files/doc/business/mandate_notice.pdf</a>	Yes	ERO retains E-file Opt-Out Record
New Hampshire	No		System Generic Opt-Out Form	
New Jersey	Yes	Must e-file if preparing 11+ resident returns. Penalty of \$50/return that is not e-filed.	Yes	ERO retains Form NJ-1040-O
New Mexico	Yes	Must e-file if preparing 25+ returns	Yes	ERO retains Form RPD-41338
New York	Yes	Must e-file all individual income tax returns and extension requests when using software that supports e-file.	System Generic Opt-Out Form	None. If there is a reasonable cause, the preparer must maintain documentation. Important - client's desire to opt out of e-file is NOT a reasonable cause. See <a href="http://www.tax.ny.gov/tp/efile/cause.htm">www.tax.ny.gov/tp/efile/cause.htm</a>

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Jurisdiction	E-file Mandate (Return)	Notes: E-file Mandate (Return)	Opt-Out / Waiver	Notes: Opt-Out / Waiver
New York Other - IT 204-LL	Yes	Must e-file if prepared tax documents for more than 10 taxpayers or previously subject to mandate.	No	None. If there is a reasonable cause, the preparer must maintain documentation. Important - client's desire to opt out of e-file is NOT a reasonable cause. See <a href="http://www.tax.ny.gov/tp/efile/cause.htm">www.tax.ny.gov/tp/efile/cause.htm</a>
New York Other - UBT	Yes	Electronic filing is required for tax preparers and businesses that file 100 or more NYC returns	No	
North Carolina	No		System Generic Opt-Out Form	
North Dakota	No		System Generic Opt-Out Form	
Ohio	Yes	Must e-file if preparing 11+ returns. If your product(s) supported the Return Type of IT1040WithSD100 and/or SD100 for TY2022, you will be required to support the SD100 for TY2023.	Yes	Form IT Waiver is mailed with paper return
Ohio City - RITA	No		N/A	
Ohio Other - Municipal	No	No	N/A	
Ohio Other - School Districts	Yes	Must e-file if preparing 11+ returns.	Yes	Form IT Waiver is mailed with paper return
Oklahoma	Yes	All "specified tax return preparers" must file individual income tax returns electronically. The term specified tax return preparer has the same meaning as provided in Section 6011 of the Internal Revenue Code. 68 O.S. § 2385	System Generic Opt-Out Form	

## 2023 1040 State E-file: Detail

Jurisdiction	E-file Mandate (Return)	Notes: E-file Mandate (Return)	Opt-Out / Waiver	Notes: Opt-Out / Waiver
Oregon	Yes	Must e-file if preparing 10+ returns.	System Generic Opt-Out Form	ERO retains Declaration to File Tax Return on Paper
Oregon Counties: City of Portland/Multnomah County	No		No	
Pennsylvania	Yes	Must e-file if preparing 11+ returns	Yes	A check box on Form PA-40 authorizes the paid preparer not to e-file.
Pennsylvania Other - Philadelphia NPT	No		N/A	
Rhode Island	Yes	Must e-file if preparing 100+ returns.	System Generic Opt-Out Form	
South Carolina	Yes	Must e-file if preparing 100+ returns. \$50 penalty will apply per return not e-filed.	System Generic Opt-Out Form	Taxpayers can opt out of e-filing. Preparer should retain signed statement from taxpayer stating opt out position.
Tennessee	Yes	Effective 1/1/2014, all individual income tax returns prepared using one of the certified software vendors are required to be filed and paid electronically. Individual income tax returns may also be filed and paid electronically using our Online Filing Service through the department's website. All other returns not prepared using one of the certified software vendors or the website may be filed using the paper form.	No	
Utah	Yes	Must e-file if preparing 100+ returns	Yes	

## 2023 1040 State E-file: Detail

Jurisdiction	E-file Mandate (Return)	Notes: E-file Mandate (Return)	Opt-Out / Waiver	Notes: Opt-Out / Waiver
Vermont	No		System Generic Opt-Out Form	
Virginia	Yes	Must e-file or use 2-D barcodes if preparing 50+ returns	System Generic Opt-Out Form	
Washington	Yes		Yes	
West Virginia	Yes	Must e-file if preparing 25+ returns	Yes	ERO retains Mandate Opt Out Form
Wisconsin	Yes	Must e-file if preparing 50+ returns	System Generic Opt-Out Form	

## 2023 1040 State E-file: Detail

Jurisdiction	E-file Mandate (Extension)	Notes: E-file Mandate (Extension)	Electronic Payment	Notes: Electronic Payment
Alabama	No		Required	
Arizona	No		Allowed	
Arkansas	No		Allowed	
California	No		Required	
Colorado	No		Allowed	
Connecticut	No		Allowed	
Delaware	No		Allowed	
District of Columbia	No		Allowed	
Federal	N/A		N/A	
Federal - FINCen 114	N/A		N/A	
Federal - Form 2350				
Federal - Form 4868				
Georgia	No		Required	
Hawaii	No		Required	
Idaho	No		Allowed	
Illinois	No		Required	
Indiana	No		Allowed	
Iowa	No		Allowed	
Kansas	No		Allowed	
Kentucky	No		Allowed	

## 2023 1040 State E-file: Detail

Jurisdiction	E-file Mandate (Extension)	Notes: E-file Mandate (Extension)	Electronic Payment	Notes: Electronic Payment
Kentucky Cities: Louisville	No		Allowed	
Louisiana	Yes	In the past, taxpayers were permitted to request a state income tax filing extension by filing a paper state extension. Beginning with the 2012 income tax year, taxpayers will be required to electronically request a state individual income tax filing extension on or before the May 16 due date. Paper state extension request will not be accepted.	Allowed	
Maine	No		Required	
Maryland	No		Required	
Massachusetts	Yes	Extensions with no tax due or payments of \$5,000 or more must be e-filed.	Allowed	
Michigan	No		Allowed	
Michigan Cities - Common Forms	N/A		N/A	
Michigan Cities - Not Listed	N/A		N/A	
Michigan City - Detroit	N/A		Allowed	
Minnesota	No		Allowed	
Minnesota Other - Property Tax Refund	N/A		N/A	
Mississippi	No		Allowed	
Missouri	No		Allowed	
Montana	No		Required	

## 2023 1040 State E-file: Detail

Jurisdiction	E-file Mandate (Extension)	Notes: E-file Mandate (Extension)	Electronic Payment	Notes: Electronic Payment
Nebraska	No		Required	
New Hampshire	No		Required	
New Jersey	No		Required	
New Mexico	No		Allowed	
New York	Yes	You must request the extension of time to file on or before the due date of your return. You must e-file your extension if you prepare your extension using software that supports e-file. If your paid preparer is required to e-file your tax return, and is also preparing your extension request, the preparer must e-file your extension request.	Allowed	
New York Other - IT 204-LL	N/A		Allowed	
New York Other - UBT	Yes	You must request the extension of time to file on or before the due date of your return. You must e-file your extension if you prepare your extension using software that supports e-file. If your paid preparer is required to e-file your tax return, and is also preparing your extension request, the preparer must e-file your extension request.	Allowed	
North Carolina	No		Required	
North Dakota	No		Allowed	Make an electronic payment directly from their checking or savings account (aka Direct Debit or ACH Debit). There is no fee for this payment option, when submitting the banking information with the MeF return.
Ohio	N/A		Allowed	
Ohio City - RITA	No		Allowed	

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Jurisdiction	E-file Mandate (Extension)	Notes: E-file Mandate (Extension)	Electronic Payment	Notes: Electronic Payment
Ohio Other - Municipal	No		Allowed	
Ohio Other - School Districts	N/A		Allowed	
Oklahoma	No		Allowed	
Oregon	No		Allowed	<a href="http://www.oregon.gov/DOR/Pages/payments.aspx">http://www.oregon.gov/DOR/Pages/payments.aspx</a>
Oregon Counties: City of Portland/Multnomah County	N/A		N/A	
Pennsylvania	No	For all calendar years following a calendar year in which a third party preparer prepares 11 or more Pennsylvania Personal Income Tax Returns, the third party preparer is required to electronically file (e-file) in the manner prescribed by Departmental instructions all such Pennsylvania Personal Income Tax Returns. Once a third party preparer is subject to this filing mandate, the third party preparer shall continue to be subject to the mandate regardless of how many Pennsylvania Personal Income Tax Returns he or she prepares during a calendar year.	Allowed	
Pennsylvania Other - Philadelphia NPT	N/A		Allowed	<a href="https://beta.phila.gov/services/payments-assistance-taxes/make-a-payment/pay-your-net-profits-tax/">https://beta.phila.gov/services/payments-assistance-taxes/make-a-payment/pay-your-net-profits-tax/</a>
Rhode Island	Yes		Allowed	
South Carolina	No		Required	
Tennessee	No		Required	
Utah	No		Allowed	
Vermont	No		Allowed	

## 2023 1040 State E-file: Detail

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Jurisdiction	E-file Mandate (Extension)	Notes: E-file Mandate (Extension)	Electronic Payment	Notes: Electronic Payment
Virginia	No		Allowed	
Washington	N/A		N/A	
West Virginia	No		Required	Yes
Wisconsin	No		Required	

## 2023 1040 State E-file: Detail

Jurisdiction	Accepts Federal Extension	Notes: Accepts Federal Extension	Driver's License	Notes: Driver's License
Alabama	No	State extension	Required	The Alabama Department of Revenue is committed to fighting stolen identity refund fraud. To that end, the Department request that taxpayer's driver license number or State Issued ID number, as well as the state that issued it, the issue date and expiration date be submitted with the return. Omitting any of this information will cause your return to rejected and a paper return must be filed.
Arizona	Yes	Federal extension. State extension and payment if tax due	Optional	<a href="https://azdor.gov/individual-income-tax-filing-assistance/verifying-identity-and-avoiding-identity-theft">https://azdor.gov/individual-income-tax-filing-assistance/verifying-identity-and-avoiding-identity-theft</a>
Arkansas	Yes	State accepts federal extension. (There is a box on our (140) returns if you're filing under an extension. If the box is checked, State presumes that a federal extension has been filed or attached)	Optional	<a href="https://www.dfa.arkansas.gov/income-tax/individual-income-tax/">https://www.dfa.arkansas.gov/income-tax/individual-income-tax/</a>
California	No	Automatic extension	Optional	<a href="https://www.ftb.ca.gov/file/ways-to-file/online/help-with-filing-online.html">https://www.ftb.ca.gov/file/ways-to-file/online/help-with-filing-online.html</a>
Colorado	Yes	Automatic extension	Optional	<a href="https://www.colorado.gov/pacific/tax/refund-status-identity-verification-correspondence-department">https://www.colorado.gov/pacific/tax/refund-status-identity-verification-correspondence-department</a>

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Jurisdiction	Accepts Federal Extension	Notes: Accepts Federal Extension	Driver's License	Notes: Driver's License
Connecticut	No	penalty is assessed if the return is filed within the extended due date and all tax due has paid by the Regular Due Date.	Required	Effective for Tax Years 2016 and going forward, the taxpayer's driver license or state identification information is now required for electronic filing. If the primary taxpayer has been issued a driver license or state identification card, then they should provide that information to be entered into the software. Taxpayers need to provide the license or identification number, issuing state, issuing date, and expiration date for their licenses or identification cards. If filing jointly, the secondary taxpayer should also provide their driver license or identification information if they have a driver license or state issued identification card. If a taxpayer does not have a driver license or state issued identification, then they can check the box indicating that they do not have one.
Delaware	No	State extension	Optional	Not Available
District of Columbia	Yes	If you require more time to file your return, submit an extension of time to file request, Form FR-127, on or before April 15. A copy of the federal application for an extension of time to file is acceptable for requesting an extension of time for filing a DC return.	Optional	<a href="https://otr.cfo.dc.gov/page/electronic-filing-option">https://otr.cfo.dc.gov/page/electronic-filing-option</a>
Federal	N/A		Required	
Federal - FINCen 114	N/A		Required	
Federal - Form 2350				
Federal - Form 4868			Required	

## 2023 1040 State E-file: Detail

Jurisdiction	Accepts Federal Extension	Notes: Accepts Federal Extension	Driver's License	Notes: Driver's License
Georgia	Yes	Federal extension	Optional	GADOR is providing the following expectations and information: x For e-file returns: GADOR wants to receive the DL/ID Card information with the tax return. x For printed/paper forms requesting the DL/ID Card Information: GADOR requests the DL/ID Card information on the form(s) be provided, if available.
Hawaii	No	Hawaii does not support federal extension	Optional	Not Available
Idaho	Yes	Federal extension	Optional	<a href="https://tax.idaho.gov/i-1187.cfm#dl">https://tax.idaho.gov/i-1187.cfm#dl</a>
Illinois	Yes	Illinois grants an automatic six-month extension of time to file return. If you receive a federal extension of more than six months, you are automatically allowed that extension for Illinois. These extensions do not grant you an extension of time to pay any tax you owe. If you determine that you will owe tax, you must use Form IL-505-I, Automatic Extension Payment for Individuals, to pay any tax you owe to avoid penalty and interest on tax not paid by April 18, 2016.	Optional	<a href="http://tax.illinois.gov/Fraud/IdentityTheft.htm">http://tax.illinois.gov/Fraud/IdentityTheft.htm</a>
Indiana	Yes	Federal extension	Optional	<a href="http://www.in.gov/dor/4703.htm">http://www.in.gov/dor/4703.htm</a>
Iowa	No	Iowa has no extension form. If you have at least 90% of the tax paid by the due date, you will automatically have until October 31 to file the return.	Optional	<a href="https://tax.iowa.gov/sites/files/idr/documents/2016filing_0.pdf">https://tax.iowa.gov/sites/files/idr/documents/2016filing_0.pdf</a>
Kansas	Yes	Federal extension	Optional	<a href="https://www.ksrevenue.org/eservefile.html">https://www.ksrevenue.org/eservefile.html</a>

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Jurisdiction	Accepts Federal Extension	Notes: Accepts Federal Extension	Driver's License	Notes: Driver's License
Kentucky	Yes	Kentucky accepts Form 40A102.	Optional	The Kentucky Department of Revenue had added a field to the individual income tax return forms 740, 740-EZ, 740-NP, 740-NP-R that allows taxpayers to provide their driver's license or state issued ID number if they choose. While providing a driver's license or state issued ID number is optional, doing so may expedite return processing. The Kentucky Department of Revenue uses the driver's license or state issued ID number to screen returns for tax fraud and identity theft problems. Returns that do not include a driver's license or state issued ID number will not be scrutinized more than returns that do include a driver's license or state issued ID number.
Kentucky Cities: Louisville	N/A		Required	
Louisiana	No	Extension Form R-2868	Optional	Not Available
Maine	Yes	Federal extension	Optional	<a href="https://www1.maine.gov/sos/bmv/licenses/index.html">https://www1.maine.gov/sos/bmv/licenses/index.html</a>
Maryland	Yes	Form 502E, if tax is due to the state and you did not obtain a federal extension Federal extension if no tax is due to the state	Optional	<a href="http://taxes.marylandtaxes.com/Individual_Taxes/General_Information/Whats_New_for_the_Tax_Filing_Season.shtml">http://taxes.marylandtaxes.com/Individual_Taxes/General_Information/Whats_New_for_the_Tax_Filing_Season.shtml</a>
Massachusetts	No	Form-M4868 (Automatic extension is granted if 80% tax due is paid by the tax return due date)	Optional	<a href="https://www.mass.gov/service-details/tips-for-filing-taxes">https://www.mass.gov/service-details/tips-for-filing-taxes</a>
Michigan	Yes	(If you have not been granted a federal extension, the Michigan Department of Treasury will grant a 180-day extension for individual income tax)	Optional	Not Available
Michigan Cities - Common Forms	N/A	N/A		
Michigan Cities - Not Listed	N/A			

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Jurisdiction	Accepts Federal Extension	Notes: Accepts Federal Extension	Driver's License	Notes: Driver's License
Michigan City - Detroit	Yes	(If you have not been granted a federal extension, the Michigan Department of Treasury will grant a 180-day extension for individual income tax)	Optional	Not Available
Minnesota	No	No extension form needs to be filed.	Optional	Not Available
Minnesota Other - Property Tax Refund	No		Optional	Not Available
Mississippi	Yes		Optional	<a href="http://www.dor.ms.gov/Individual/Pages/e-file-Program.aspx">http://www.dor.ms.gov/Individual/Pages/e-file-Program.aspx</a>
Missouri	Yes	Federal extension	Optional	<a href="http://dor.mo.gov/personal/individual/identity_theft.php">http://dor.mo.gov/personal/individual/identity_theft.php</a>
Montana	Yes	Federal extension	Optional	The Montana Department of Revenue wants to receive the DL/ID Card Information with the tax return.
Nebraska	Yes	Federal extension	Optional	<a href="http://www.revenue.nebraska.gov/electron/ind_e-file.html">http://www.revenue.nebraska.gov/electron/ind_e-file.html</a>
New Hampshire	No		Optional	Not Available
New Jersey	Yes	Federal extension/state extension	Optional	<a href="http://www.state.nj.us/treasury/taxation/new2016.shtml">http://www.state.nj.us/treasury/taxation/new2016.shtml</a>
New Mexico	Yes	Federal extension	Optional	As part of the New Mexico Taxation and Revenue Department's security measures to protect taxpayers against identity theft related to refund fraud, tax returns require the taxpayer's driver license or state identification number, the state that issued it, and the issue date, or the word None. If this required information is omitted, the Department considers the returns incomplete.
New York	No		Required	<a href="https://www.tax.ny.gov/tp/driverlicense.htm">https://www.tax.ny.gov/tp/driverlicense.htm</a>
New York Other - IT 204-LL	No	Not Applicable	Optional	N/A

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Jurisdiction	Accepts Federal Extension	Notes: Accepts Federal Extension	Driver's License	Notes: Driver's License
New York Other - UBT	No	NYC-EXT (An automatic extension of six months for the NYC-202 will be allowed if, within the time prescribed for filing, the taxpayer files with the Department of Finance Form NYC-EXT and pays the amount properly determined as its tax)	Optional	Not Available
North Carolina	No	State extension	Optional	<a href="https://www.dornc.com/notifications/">https://www.dornc.com/notifications/</a>
North Dakota	Yes	if you obtained a federal extension, North Dakota accepts the extension.	Optional	<a href="http://tax.nd.gov/idtheftandfraud">tax.nd.gov/idtheftandfraud</a>
Ohio	Yes	Federal extension	Optional	<a href="http://www.tax.ohio.gov/faq.aspx">http://www.tax.ohio.gov/faq.aspx</a>
Ohio City - RITA	Yes	Federal Extension	Optional	Not Available
Ohio Other - Municipal	Yes	Federal Extension	Optional	Not Available
Ohio Other - School Districts	Yes	Federal extension	Optional	<a href="http://www.tax.ohio.gov/faq.aspx">http://www.tax.ohio.gov/faq.aspx</a>
Oklahoma	Yes	Federal extension	Optional	<a href="https://www.ok.gov/tax/IDtheft.html">https://www.ok.gov/tax/IDtheft.html</a>
Oregon	Yes	Federal extension	Optional	<a href="http://www.oregon.gov/dor">www.oregon.gov/dor</a>
Oregon Counties: City of Portland/Multnomah County	N/A		Required	
Pennsylvania	Yes	Federal extension (if there is no tax due to the state)	Optional	<a href="http://www.revenue.pa.gov/OnlineServices/PersonalIncomeTaxe-Services/Pages/File-My-Taxes-(PA-e-File).aspx#.Wg7JBIWWapq">http://www.revenue.pa.gov/OnlineServices/PersonalIncomeTaxe-Services/Pages/File-My-Taxes-(PA-e-File).aspx#.Wg7JBIWWapq</a>
Pennsylvania Other - Philadelphia NPT	Yes	If you have obtained a federal extension (i.e., six months), you will be granted additional time to file the Net Profits Tax (NPT). The extension period to file the NPT return cannot exceed the end date of the federal extension period	Optional	Not Available

## 2023 1040 State E-file: Detail

Jurisdiction	Accepts Federal Extension	Notes: Accepts Federal Extension	Driver's License	Notes: Driver's License
Rhode Island	Yes	Federal extension if no payment is required.	Optional	<a href="http://www.dmv.ri.gov/licenses/">http://www.dmv.ri.gov/licenses/</a>
South Carolina	No	No. As per ERO Handbook, the IRS does not pass any federal extension request information to South Carolina. If you e-file a federal extension (4868), a separate extension for South Carolina (SC 4868) will need to be e-filed.	Optional	Not Available
Tennessee	Yes	Federal extension (State has a separate schema for extension)	Optional	Not Available
Utah	No	Utah automatically provides an extension of six months to file your Utah return. There is no form needed to obtain this extension.	Optional	<a href="https://dld.utah.gov/licensingid-cards/">https://dld.utah.gov/licensingid-cards/</a>
Vermont	Yes	If no additional Vermont tax is due and an extension of time to file is submitted for the federal Form 1040, a Vermont extension is not required. The federal extension will be accepted for Vermont. The extension request must be submitted by the original due date.	Optional	<a href="http://tax.vermont.gov/individual/filing-season-update">http://tax.vermont.gov/individual/filing-season-update</a>
Virginia	No	Automatic extension (The extension provision do not apply to payment of any tax that may be due with the return, individuals submit the payment on Form 7601P)	Optional	<a href="https://www.tax.virginia.gov/refund-fraud-prevention">https://www.tax.virginia.gov/refund-fraud-prevention</a>
Washington	N/A		Optional	
West Virginia	Yes	Federal extension	Optional	Not Available
Wisconsin	Yes	Federal extension	Optional	<a href="https://www.revenue.wi.gov/Pages/OnlineServices/webased.aspx">https://www.revenue.wi.gov/Pages/OnlineServices/webased.aspx</a>

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Jurisdiction	Perfection Period	State Website
Alabama	10 calendar days	<a href="http://www.revenue.alabama.gov">http://www.revenue.alabama.gov</a>
Arizona	5 calendar days	<a href="http://www.azdor.gov">http://www.azdor.gov</a>
Arkansas	10 calendar days	<a href="http://www.arkansas.gov/incometax">http://www.arkansas.gov/incometax</a>
California	5 business days	<a href="http://www.ftb.ca.gov">http://www.ftb.ca.gov</a>
Colorado	5 calendar days	<a href="http://www.taxcolorado.com">http://www.taxcolorado.com</a>
Connecticut	5 calendar days	<a href="http://www.ct.gov/DRS">http://www.ct.gov/DRS</a>
Delaware	5 calendar days	<a href="http://revenue.delaware.gov/">http://revenue.delaware.gov/</a>
District of Columbia	5 calendar days	<a href="https://otr.cfo.dc.gov">https://otr.cfo.dc.gov</a>
Federal		
Federal - FINCen 114		
Federal - Form 2350		
Federal - Form 4868		
Georgia	5 calendar days	<a href="https://dor.georgia.gov/">https://dor.georgia.gov/</a>
Hawaii	Hawaii does not have a perfection period; return has to be resubmitted after the correction.	<a href="http://www.tax.hawaii.gov">http://www.tax.hawaii.gov</a>
Idaho	10 calendar days	<a href="http://tax.idaho.gov">tax.idaho.gov</a>
Illinois	5 business days	<a href="http://www.iltax.com/#&amp;panel1-1">http://www.iltax.com/#&amp;panel1-1</a>
Indiana	5 calendar days	<a href="http://www.in.gov/dor">http://www.in.gov/dor</a>
Iowa	10 calendar days	<a href="http://www.tax.iowa.gov">http://www.tax.iowa.gov</a>
Kansas	5 business days	<a href="http://www.ksrevenue.org">http://www.ksrevenue.org</a>
Kentucky	5 calendar days	<a href="http://www.revenue.ky.gov">http://www.revenue.ky.gov</a>
Kentucky Cities: Louisville	10 Days	<a href="https://louisvilleky.gov/">https://louisvilleky.gov/</a>

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Jurisdiction	Perfection Period	State Website
Louisiana	5 calendar days	<a href="http://www.revenue.louisiana.gov">http://www.revenue.louisiana.gov</a>
Maine	Maine does not have a perfection period.	<a href="http://www.state.me.us/revenue">http://www.state.me.us/revenue</a>
Maryland	5 days	<a href="http://www.marylandtaxes.com">http://www.marylandtaxes.com</a>
Massachusetts	5 business days	<a href="http://www.mass.gov/dor">http://www.mass.gov/dor</a>
Michigan	State does not have a perfection date	<a href="http://www.MIfastfile.org">http://www.MIfastfile.org</a>
Michigan Cities - Common Forms		
Michigan Cities - Not Listed		
Michigan City - Detroit	City does not have a perfection date	<a href="http://www.michigan.gov/citytax">http://www.michigan.gov/citytax</a>
Minnesota	5 calendar days	<a href="https://www.revenue.state.mn.us/">https://www.revenue.state.mn.us/</a>
Minnesota Other - Property Tax Refund	There is not a grace period on the received date of the return. The statute of limitations (SOL) for property tax refunds is 1 year from the original due date, i.e. 2016 M1PR due date is 8/15/2017, SOL to claim refund is 8/15/2018.	<a href="https://www.revenue.state.mn.us/">https://www.revenue.state.mn.us/</a>
Mississippi	5 calendar days	<a href="http://www.dor.ms.gov">http://www.dor.ms.gov</a>
Missouri	5 calendar days	<a href="http://www.dor.mo.gov">http://www.dor.mo.gov</a>
Montana	10 calendar days	<a href="http://www.revenue.mt.gov/home.aspx">http://www.revenue.mt.gov/home.aspx</a>
Nebraska	10 calendar days	<a href="http://revenue.nebraska.gov">http://revenue.nebraska.gov</a>
New Hampshire	5 calendar days	<a href="http://www.revenue.nh.gov">http://www.revenue.nh.gov</a>
New Jersey	5 calendar days	<a href="https://www.state.nj.us/treasury/taxation/">https://www.state.nj.us/treasury/taxation/</a>
New Mexico	No perfection period	<a href="http://www.tax.newmexico.gov/default.aspx">http://www.tax.newmexico.gov/default.aspx</a>

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Jurisdiction	Perfection Period	State Website
New York	7 calendar days	<a href="http://www.tax.ny.gov/pit/">http://www.tax.ny.gov/pit/</a>
New York Other - IT 204-LL	7 calendar days	<a href="http://www.tax.ny.gov/bus">http://www.tax.ny.gov/bus</a>
New York Other - UBT	New York City does not have an official perfection period. However, State takes into account the taxpayer's attempt to file timely, using the Original Submission Date. Generally, if the taxpayer resubmits a rejected submission within 5 business days, Stat	<a href="http://www.nyc.gov/finance">http://www.nyc.gov/finance</a>
North Carolina	7 calendar days	<a href="http://www.ncdor.gov">www.ncdor.gov</a>
North Dakota	5 calendar days	<a href="https://www.tax.nd.gov/">https://www.tax.nd.gov/</a>
Ohio	7 calendar days	<a href="http://www.tax.ohio.gov">http://www.tax.ohio.gov</a>
Ohio City - RITA	10 calendar days	<a href="http://www.ritaohio.com">http://www.ritaohio.com</a>
Ohio Other - Municipal	10 calendar days	<a href="https://www.municonnect.com/taxmldocumentation/Ohio/">https://www.municonnect.com/taxmldocumentation/Ohio/</a>
Ohio Other - School Districts	7 calendar days	<a href="http://www.tax.ohio.gov/school_district_income.aspx">http://www.tax.ohio.gov/school_district_income.aspx</a>
Oklahoma	State does not have a perfection period for rejected returns	<a href="http://www.tax.ok.gov">http://www.tax.ok.gov</a>
Oregon	30 calendar days	<a href="http://www.oregon.gov/DOR">http://www.oregon.gov/DOR</a>
Oregon Counties: City of Portland/Multnomah County	10 days	<a href="https://pro.portland.gov">https://pro.portland.gov</a>
Pennsylvania	5 calendar days	<a href="http://www.revenue.pa.gov/Pages/default.aspx">http://www.revenue.pa.gov/Pages/default.aspx</a>

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Jurisdiction	Perfection Period	State Website
Pennsylvania Other - Philadelphia NPT	City does not actually have a perfection period. If there are any difficulties and unable to file the return timely and if this return had a payment with it, contact city and depending on the circumstances they may be able to post the payment timely.	<a href="https://beta.phila.gov/departments/department-of-revenue/">https://beta.phila.gov/departments/department-of-revenue/</a>
Rhode Island	Do not have a perfection period for Rhode Island returns because we only reject for duplicate filings and schema validation issues, we do not reject for line item validation. If it is thought that the federal return may get rejected the Rhode Isl	<a href="http://www.tax.state.ri.us">http://www.tax.state.ri.us</a>
South Carolina	5 calendar days	<a href="https://dor.sc.gov">https://dor.sc.gov</a>
Tennessee	10 Calendar days	<a href="http://tn.gov/revenue/">http://tn.gov/revenue/</a>
Utah	20 calendar days	<a href="http://www.tax.utah.gov">http://www.tax.utah.gov</a>
Vermont	5 calendar days	<a href="http://tax.vermont.gov">http://tax.vermont.gov</a>
Virginia	Virginia does not follow the IRS return perfection period. A return must be transmitted and accepted by the due date of the return to be considered timely filed. (No perfection period)	<a href="http://www.tax.virginia.gov">http://www.tax.virginia.gov</a>
Washington		
West Virginia	5 calendar days	<a href="http://www.tax.wv.gov">http://www.tax.wv.gov</a>
Wisconsin	5 calendar days	<a href="http://www.revenue.wi.gov">http://www.revenue.wi.gov</a>