

## 2023 1120 State E-file: Summary

Jurisdiction	E-file Available (Return)	E-file Available (Extension)	E-file Available (Estimate)	E-file Available (Other)	E-file Mandate (Return)	Opt-Out / Waiver	E-file Mandate (Extension)	Electronic Payment	Original Due Date (Calendar)	Extended Due Date (Calendar)	Accepts Federal Extension
Alabama	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		No	No	No	Allowed	3/15 for S Corp, 4/15 for C Corp	9/15 S Corp 10/15 C Corp	Yes
Alaska	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		No	Yes	No	Allowed	4/17 for S Corp, 5/15 for C Corp	10/15	Yes
Arizona	Yes	Yes	Not Offered by Jurisdiction		No	Yes	No	Allowed	3/15 for S Corp, 4/15 for C Corp	C-Corp 11/15; S-Corp 9/15	Yes
Arkansas	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	N/A	Yes	Allowed	5/17 for S corp; 4/15 for C Corp	10/15	Yes
California	Yes	1: Form not offered by jurisdiction; neither paper nor e-file – “Not Offered by Jurisdiction”	1: Form not offered by jurisdiction; neither paper nor e-file – “Not Offered by Jurisdiction”		No	Yes	No	Allowed	4/15 for S Corp and C Corp	C-Corp & S-Corp 10/15	No

## 2023 1120 State E-file: Summary

Jurisdiction	E-file Available (Return)	E-file Available (Extension)	E-file Available (Estimate)	E-file Available (Other)	E-file Mandate (Return)	Opt-Out / Waiver	E-file Mandate (Extension)	Electronic Payment	Original Due Date (Calendar)	Extended Due Date (Calendar)	Accepts Federal Extension
Colorado	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”	2: Paper only form offered by jurisdiction; state does not offer e-file – “E-file Not Offered by Jurisdiction”	2: Paper only form offered by jurisdiction; state does not offer e-file – “E-file Not Offered by Jurisdiction”		No	Yes	No	Allowed	4/15 for S Corp, 4/15 for C Corp	10/15	No
Connecticut	Yes	Yes	Yes		Yes	No	Yes	Allowed	3/15 for S Corp, 5/15 for C Corp	C-Corp 11/15, S-Corp 9/15	No
Delaware	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		No	N/A	No	Allowed	3/15 for S Corp, 4/15 for C Corp	9/15 - S Corp, 10/15 - C Corp	Yes
District of Columbia	Yes	Yes	Yes		No	N/A	No	Allowed	4/18 for S Corp; 4/18 for C Corp	10/15	No
Florida	Yes	Yes	Yes		No	No	No	Allowed	5/1 for S Corp, 5/1 for C Corp	11/2	No
Georgia	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		No	No	No	Allowed	3/15 for S Corp, 4/15 for C Corp	10/15	Yes

## 2023 1120 State E-file: Summary

Jurisdiction	E-file Available (Return)	E-file Available (Extension)	E-file Available (Estimate)	E-file Available (Other)	E-file Mandate (Return)	Opt-Out / Waiver	E-file Mandate (Extension)	Electronic Payment	Original Due Date (Calendar)	Extended Due Date (Calendar)	Accepts Federal Extension
Hawaii	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		No	Yes	No	Allowed	4/20 for S Corp, 4/20 for C Corp	10/20 C and S Corps	No
Idaho	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		No	N/A	No	Allowed	4/15 for S Corp, 4/15 for C Corp	10/15	Yes
Illinois	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		No	No	No	Required	3/15 for S Corp, 4/15 for C Corp	10/15	No
Indiana	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		No	No	No	Allowed	4/15 for S Corp, 5/15 for C Corp	10/15	Yes
Iowa	Yes	1: Form not offered by jurisdiction; neither paper nor e-file – “Not Offered by Jurisdiction”	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”		No	N/A	No	Allowed	4/30 for S Corp, 4/30 for C Corp	10/16	No
Kansas	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		No	N/A	No	Allowed	4/15 for S Corp, 4/15 for C Corp	10/15	Yes

## 2023 1120 State E-file: Summary

Jurisdiction	E-file Available (Return)	E-file Available (Extension)	E-file Available (Estimate)	E-file Available (Other)	E-file Mandate (Return)	Opt-Out / Waiver	E-file Mandate (Extension)	Electronic Payment	Original Due Date (Calendar)	Extended Due Date (Calendar)	Accepts Federal Extension
Kentucky	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		No	N/A	No	Allowed	4/15 for S Corp, 4/15 for C Corp	11/15 for C Corp return, and 10/15 for others.	Yes
Louisiana	Yes	Yes	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”		No	N/A	No	Allowed	5/15 for S Corp, 5/15 for C Corp	11/15	No
Maine	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		No	No	No	Allowed	4/15 for S Corp, 4/15 for C Corp	Maine allows an automatic seven-month extension	No
Maryland	Yes	Yes	Yes		Yes	No	Yes	Allowed	04/18/2023	11/18/2023	No
Massachusetts	Yes	Yes	Not Offered by Jurisdiction		Yes	No	Yes	Required	3/15 for S Corp, 4/15 for C Corp	9/15 S Corp; 10/15 C Corp; 11/15 Combined	No
Michigan	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		No	No	No	N/A	4/30 for S Corp, 4/30 for C Corp	8/31	No

## 2023 1120 State E-file: Summary

Jurisdiction	E-file Available (Return)	E-file Available (Extension)	E-file Available (Estimate)	E-file Available (Other)	E-file Mandate (Return)	Opt-Out / Waiver	E-file Mandate (Extension)	Electronic Payment	Original Due Date (Calendar)	Extended Due Date (Calendar)	Accepts Federal Extension
Michigan Cities - Detroit	Yes	1: Form not offered by jurisdiction; neither paper nor e-file – “Not Offered by Jurisdiction”	1: Form not offered by jurisdiction; neither paper nor e-file – “Not Offered by Jurisdiction”		N/A	Yes	N/A	N/A			Yes
Michigan Financial	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	N/A			Yes
Minnesota	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	N/A	Yes	N/A	3/15 for S Corp, 4/15 for C Corp	10/15 for S-Corp, 11/15 for C-Corp	No
Mississippi	Yes	Yes	Not Offered by Jurisdiction		No	No	No	Allowed	3/15 for S Corp, 4/15 for C Corp	9/15 S Corp, 10/15 C Corp	Yes
Missouri	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		No	N/A	No	Allowed	4/15 for S Corp, 4/15 for C Corp	10/15	Yes
Montana	Yes	Not Offered by Jurisdiction	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”		No	N/A	No	Allowed	3/15 for S Corp, 5/15 for C Corp	11/15	Yes

## 2023 1120 State E-file: Summary

Jurisdiction	E-file Available (Return)	E-file Available (Extension)	E-file Available (Estimate)	E-file Available (Other)	E-file Mandate (Return)	Opt-Out / Waiver	E-file Mandate (Extension)	Electronic Payment	Original Due Date (Calendar)	Extended Due Date (Calendar)	Accepts Federal Extension
Nebraska	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		No	N/A	No	Allowed	3/15 for S Corp, 4/15 for C Corp	11/15 C Corp; 10/15 S Corp	Yes
New Hampshire	Yes	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”		No	N/A	No	Allowed	4/15 for S Corp, 4/15 for C Corp	11/15	No
New Jersey	Yes	Yes	Yes		Yes	N/A	Yes	Required	4/15 for S Corp, 5/15 for C Corp	10/15	No
New Mexico	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		No	N/A	No	Allowed	3/15 for S Corp, 4/15 for C Corp	9/15 S Corp 10/15 C Corp	Yes
New York	Yes	Yes	Yes		Yes	No	Yes	N/A	3/15 for S Corp, 4/15 for C Corp	10/15	No
New York - Form IT-204-LL	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	N/A	3/15 for S Corp, 3/15 for C Corp		Yes
New York - New York Bank	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	N/A			Yes

## 2023 1120 State E-file: Summary

Jurisdiction	E-file Available (Return)	E-file Available (Extension)	E-file Available (Estimate)	E-file Available (Other)	E-file Mandate (Return)	Opt-Out / Waiver	E-file Mandate (Extension)	Electronic Payment	Original Due Date (Calendar)	Extended Due Date (Calendar)	Accepts Federal Extension
New York City	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	No	Yes	Allowed	4/15 for S Corp, 4/15 for C Corp	10/15	No
North Carolina	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		No	N/A	No	N/A	4/15 for S Corp, 4/15 for C Corp	10/15	No
North Dakota	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		No	N/A	No	Allowed	4/15 for S Corp, 4/15 for C Corp	9/15 S Corp 11/15 C Corp	Yes
Ohio	Not Offered by Jurisdiction	Not Offered by Jurisdiction	4: Paper form and e-file offered by jurisdiction; e-file not supported – “E-file Not Supported”		No	N/A	No	Allowed	4/15 (4/18/2022) for IT 1140 and IT 4708	Federal extended due date if federal is extended	Yes
Oklahoma	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		No	N/A	No	Allowed	4/15 for S Corp, 5/15 for C Corp	10/15 (S Corp), 11/15 (C Corp)	Yes
Oregon	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		No	No	No	Allowed	4/15 for S Corp, 5/15 for C Corp	10/15 S Corp 11/15 C Corp	Yes

## 2023 1120 State E-file: Summary

Jurisdiction	E-file Available (Return)	E-file Available (Extension)	E-file Available (Estimate)	E-file Available (Other)	E-file Mandate (Return)	Opt-Out / Waiver	E-file Mandate (Extension)	Electronic Payment	Original Due Date (Calendar)	Extended Due Date (Calendar)	Accepts Federal Extension
Pennsylvania	Yes	Yes	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	4/15 for S Corp, 5/15 for C Corp	11/15 - C Corp; 9/15 - S Corp.	Yes
Pennsylvania Cities - Philadelphia	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	Allowed	4/15 for S Corp, 4/15 for C Corp	10/15	Yes
Portland	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”	4: Paper form and e-file offered by jurisdiction; e-file not supported – “E-file Not Supported”	4: Paper form and e-file offered by jurisdiction; e-file not supported – “E-file Not Supported”		No	Yes	No	N/A	4/15	10/15	Yes
Puerto Rico	Not Offered by Jurisdiction	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	Yes	Yes	N/A			Yes
Rhode Island	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		No	Yes	No	Allowed	3/15 for S Corp, 4/15 for C Corp	9/15 - S Corp; 10/15 - C Corp	Yes
South Carolina	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”		No	Yes	No	Allowed	3/15 for S Corp, 4/15 for C Corp	9/15 (S Corp), 10/15 (C Corp)	Yes



## 2023 1120 State E-file: Summary

Jurisdiction	E-file Available (Return)	E-file Available (Extension)	E-file Available (Estimate)	E-file Available (Other)	E-file Mandate (Return)	Opt-Out / Waiver	E-file Mandate (Extension)	Electronic Payment	Original Due Date (Calendar)	Extended Due Date (Calendar)	Accepts Federal Extension
Tennessee	Yes	Yes	5: Form offered by jurisdiction; both paper and e-file supported – “Yes”		Yes	No	Yes	Allowed	4/15 for S Corp, 4/15 for C Corp	10/15	Yes
Tennessee Financial	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	No	Yes	Allowed	4/15 for S Corp, 4/15 for C Corp	10/15	Yes
Texas	Yes	Yes	Not Offered by Jurisdiction		No	No	No	N/A	6/15 for S Corp, 6/15 for C Corp (2020 returns)	First extension 8/15, second extension 11/15	Yes
Utah	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		No	N/A	No	Allowed	4/15 for S Corp, 4/15 for C Corp	10/15	Yes
Vermont	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		No	Yes	No	Allowed	3/15 for S Corp, 4/15 for C Corp	9/15 S Corp, 10/15 C Corp	Yes
Virginia	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		Yes	No	Yes	Required	4/15 for S Corp, 4/15 for C Corp	10/15	Yes

## 2023 1120 State E-file: Summary

Jurisdiction	E-file Available (Return)	E-file Available (Extension)	E-file Available (Estimate)	E-file Available (Other)	E-file Mandate (Return)	Opt-Out / Waiver	E-file Mandate (Extension)	Electronic Payment	Original Due Date (Calendar)	Extended Due Date (Calendar)	Accepts Federal Extension
West Virginia	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		No	No	No	Allowed	3/15 for S Corp, 4/15 for C Corp	9/15 S Corp 10/15 C Corp	Yes
Wisconsin	Yes	Not Offered by Jurisdiction	Not Offered by Jurisdiction		No	No	No	Allowed	3/15 for S Corp, 4/15 for C Corp	10/15 for S-Corps, 11/15 for C-Corps	Yes

## 2023 1120 State E-file: Detail

Jurisdiction	E-file Mandate (Return)	Notes: E-file Mandate (Return)	Opt-Out / Waiver	Notes: Opt-Out / Waiver
Alabama	Yes	Must e-file if preparer has prepared 25 or more corporate/partnership returns using tax preparation software in a calendar year and to subsequent years thereafter. See AL code 810-3-28-07. See also: State Mandate Summary.	No	
Alaska	Yes	The legislature passed HB 375 which greatly expanded the requirement for e-filing of all tax returns. Effective July 1, 2016, a taxpayer is required to e-file any return or report, unless a waiver is granted by the Department of Revenue (DOR). Note: Under regulations adopted October 25, 2015, Alaska requires any corporation to e-file, if that corporation is required to e-file its federal return. (See Alaska Regulation 15 AAC 20.150–155 for more details.) The DOR will not grant a waiver if a corporation is subject to such federal electronic filing requirements.	Yes	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 n
Arizona	Yes	Waiver is available	Yes	<a href="https://azdor.gov/forms/other-forms/electronic-filing-and-payment-waiver-application">https://azdor.gov/forms/other-forms/electronic-filing-and-payment-waiver-application</a>
Arkansas	Yes		N/A	
California	Yes	Waiver is available	Yes	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

## 2023 1120 State E-file: Detail

Jurisdiction	E-file Mandate (Return)	Notes: E-file Mandate (Return)	Opt-Out / Waiver	Notes: Opt-Out / Waiver
Colorado	No	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, the department strongly encourages taxpayers to file electronically to avoid unnecessary delays and problems that can occur when taxpayers file a paper return for these complex credits and schedules. However, the department strongly encourages taxpayers to file electronically to avoid unnecessary delays and problems that can occur when taxpayers file a paper return for these complex credits and schedules.	Yes	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. Howev
Connecticut	Yes	unless they have waiver. 2018 1120SI Pass Through Entity tax return can be paper filed or e-filed	No	
Delaware	No		N/A	
District of Columbia	No		N/A	
Florida	Yes	Taxpayers are required to file Florida corporate income tax returns electronically if required to file federal income tax returns electronically, or if \$20,000 or more in Florida corporate income tax was paid during the prior state fiscal year.	No	
Georgia	Yes	when federal return is e-filed, or a state electronic payment is made	No	
Hawaii	Yes	Corporate income tax returns (N-30)Franchise tax (F-1)	Yes	E-file exemption form (L-110)
Idaho	No		N/A	
Illinois	Yes	when required to e-file federal	No	

## 2023 1120 State E-file: Detail

Jurisdiction	E-file Mandate (Return)	Notes: E-file Mandate (Return)	Opt-Out / Waiver	Notes: Opt-Out / Waiver
Indiana	Yes	If filing more than 25 wage statements annually	No	
Iowa	Yes	For 1120C: The taxpayer has at least \$250,000 in gross receipts. • The taxpayer is claiming \$25,000 or more in tax credits on the Iowa return for the year. • The taxpayer is filing a consolidated Iowa return for the year. For 1120S: The S corporation has \$250,000 or more in total gross receipts. • The S corporation is required to provide 10 or more IA 1120S Schedules K-1 to shareholders. • The S corporation is reporting \$25,000 or more in Iowa tax credits on Schedule B of its Iowa S corporation return. For 1120F: • The taxpayer has at least \$250,000 in gross receipts. • The taxpayer is claiming \$25,000 or more in tax credits on the Iowa return for the year. • The taxpayer is an S corporation that was required to issue 10 or more Iowa schedules K-1 to shareholders.	N/A	
Kansas	No		N/A	
Kentucky	No	Section 7 indicates e-file is required per the effective date for periods starting on or after 10/21/2021 for returns and payments that meet the specification of the regulation - Gross Receipts = or > 1 million on the federal return.	N/A	
Louisiana	Yes	To extend Form CIFT-620SD	N/A	

## 2023 1120 State E-file: Detail

Jurisdiction	E-file Mandate (Return)	Notes: E-file Mandate (Return)	Opt-Out / Waiver	Notes: Opt-Out / Waiver
Maine	No	<p>Form 1120ME if corporation has more than \$10,000,000 in assets at end of year. Form 941P-ME for all corporations.MANDATORY PARTICIPATION – income tax and pass-through entity withholding</p> <p>returnsA. Employers that are registered for Maine income tax withholding, third-party filers or payroll processors as defined in 10 M.R.S., chapter 222, fiscal agents designated in accordance with 36 M.R.S. § 5250(5), and non-wage payers that are subject to Maine income tax withholding under 36 M.R.S. § 5255-B must file electronically all Maine quarterly returns that are eligible for electronic filing with respect to Maine income tax withholding.B. Pass-through entities with any nonresident members that are subject to pass-through withholding on Maine-source income must electronically file Form 941P-ME.MANDATORY PARTICIPATION – corporate income tax returnsCorporations, including tax-exempt entities, required to file Form 1120ME with total assets of \$5 million or more as of the last day of the tax year must file returns by electronic data submission unless the taxpayer has been granted a waiver from mandatory participation under section .08.</p>	No	
Maryland	Yes	If business credits claimed	No	
Massachusetts	Yes	All returns are mandated. See TIR 21-9	No	All returns are mandated. See TIR 21-9
Michigan	Yes	All returns	No	
Michigan Cities - Detroit	No		Yes	

## 2023 1120 State E-file: Detail

Jurisdiction	E-file Mandate (Return)	Notes: E-file Mandate (Return)	Opt-Out / Waiver	Notes: Opt-Out / Waiver
Michigan Financial	Yes	For returns that are required to be filed on or after January 1, 2016, any person required to file a return for a tax administered under the provisions of §11-10-5(z) and who had total annual remittance for any single tax equal to or greater than \$25,000 during the immediately preceding tax year must file electronically.	Yes	
Minnesota	Yes		N/A	
Mississippi	No	If 100 or more K-1s, then the return must be filed electronically. Mississippi has the following electronic filing requirements: • Employers with 25 or more W-2s and 1099s are required to file electronically. W-2s are due to the Department by January 31 and 1099s are due by February 28. • Withholding returns with a payment of \$20,000 or more are required to be filed and paid electronically. • Pass-Through Entities that issue 100 or more K-1s are required to file electronically. • Corporations and Pass-Through Entities with assets greater than \$5,000,000 are required to file electronically. Failure to file electronically as required may subject the taxpayer and/or tax preparer to a penalty of twenty-five dollars (\$25.00) for the first instance of non-compliance and five hundred dollars (\$500) for each additional instance of non-compliance.	No	If 100 or more K-1s, then the return must be filed electronically.
Missouri	No		N/A	

## 2023 1120 State E-file: Detail

Jurisdiction	E-file Mandate (Return)	Notes: E-file Mandate (Return)	Opt-Out / Waiver	Notes: Opt-Out / Waiver
Montana	No	The act of submitting an electronic return constitutes the officer's signature and is a declaration that he or she is the officer identified in the return as signing the return. MT DOR encourages software companies to support as many forms as possible to create a tax return that is as complete and accurate as possible even when a mandate does not exist. Please note that with the base tax types outlined below numerous supplemental forms exist within the schema package that may need to be supported and submitted with the Individual, Fiduciary, or Pass-Through tax returns. <ul style="list-style-type: none"> <li>Corporate Tax – No mandate</li> <li>Individual Income Tax – No mandate</li> <li>Fiduciary – No mandate</li> <li>Small Business – No mandate</li> <li>Partnership – Must electronic file if entity has more than 100 partners during tax year</li> </ul> Additionally, the State of Montana does require that any payments of \$500,000.00 or more be made electronically.	N/A	
Nebraska	Yes	Must e-file if preparing 25+ returns	N/A	
New Hampshire	No		N/A	
New Jersey	Yes	For tax years beginning on or after January 1, 2016, all taxpayers and tax preparers must file Corporation Business Tax returns and make payments electronically. The mandate includes all returns, estimated payments, extensions and vouchers. You may file your extension or make a payment by EFT, e-check, or credit card through the Division of Taxation's online Corporation Business Tax Service at <a href="http://www.nj.gov/treasury/taxation/online.shtml">http://www.nj.gov/treasury/taxation/online.shtml</a>	N/A	
New Mexico	No		N/A	



## 2023 1120 State E-file: Detail

Jurisdiction	E-file Mandate (Return)	Notes: E-file Mandate (Return)	Opt-Out / Waiver	Notes: Opt-Out / Waiver
New York	Yes	If mandated in previous year, or prepared more than one authorized document for 10 or more different taxpayers.	No	
New York - Form IT-204-LL	Yes		Yes	
New York - New York Bank	Yes		Yes	
New York City	Yes	If mandated in previous year, or prepared more than 100 returns, or uses tax software	No	
North Carolina	No	Currently, there are no legislative mandates for Corporations and businesses to electronically file Corporate Income and Franchise or Partnership Income Tax Returns for tax year 2016.	N/A	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.
North Dakota	No		N/A	
Ohio	No		N/A	
Oklahoma	Yes	None.	N/A	N/A
Oregon	Yes		No	
Pennsylvania	Yes	All third party preparers who prepared 11 or more PA corporate tax reports in the prior calendar year are required to electronically file all PA corporate tax reports in subsequent years.	Yes	
Pennsylvania Cities - Philadelphia	No	The BIRT and NPT can be filed via MeF, Paper or Philadelphia Tax Center. Taxpayers who more than \$5,000 or more are required to pay those taxes electronically	Yes	
Portland	No		Yes	

## 2023 1120 State E-file: Detail

Jurisdiction	E-file Mandate (Return)	Notes: E-file Mandate (Return)	Opt-Out / Waiver	Notes: Opt-Out / Waiver
Puerto Rico	Yes		Yes	
Rhode Island	Yes	Corporate e-file mandate: If your corporation is required to e-file your federal return, then your corporation is also required to e-file your Oregon return. Preparers who file more than 100 tax returns of any type	Yes	
South Carolina	Yes	A tax return preparer who prepares one hundred or more returns for a tax period for the same tax year shall submit all returns by electronic means where electronic means are available	Yes	
Tennessee	Yes	Form 170, 172, 173, 174, 183, 188	No	
Tennessee Financial	Yes	Form 170, 172, 173	No	
Texas	No	Mandate applies to tax preparer that prepares 100 or more returns for a tax period for the same year.	No	Mandate applies to tax preparer that prepares 100 or more returns for a tax period for the same year.
Utah	Yes	Must e-file if preparing more than 100 returns	N/A	
Vermont	No	The Commissioner of Taxes has mandated the electronic filing of Vermont Corporate Income Tax, Business Income Tax, and Fiduciary Income Tax beginning with the 2015 tax year. This mandate applies to tax practitioners who prepare more than 25 tax returns per year	Yes	
Virginia	Yes	Forms 500, 502	No	
West Virginia	Yes	If remitting any single business tax of \$50,000 or more, effective with 2013 tax year	No	
Wisconsin	Yes	Form 4, 5, 5S if prior year tax is greater than \$1000. All filers of Form 1CNS, Form PW-1, and consolidated Form 4.	No	

## 2023 1120 State E-file: Detail

Jurisdiction	E-file Mandate (Extension)	Notes: E-file Mandate (Extension)	Electronic Payment	Notes: Electronic Payment
Alabama	No		Allowed	After 10/1/2006, for single tax payment of \$750 or more. Ala. Code § 41-1-20; Ala. Admin. Code § 810-13-1-.01
Alaska	No		Allowed	Required if payment is \$100,000 or more on a monthly or quarterly basis or \$150,000 or more on a yearly basis, otherwise allowed. Alaska Admin. Code 15 § 05.310(b)
Arizona	No		Allowed	If tax liability in the preceding year was \$20,000 or more; taxpayers with tax liability under \$20,000 allowed to make payments by EFT. Ariz. Rev. Stat. Ann. § 42-1129
Arkansas	Yes		Allowed	For corporations with quarterly estimated tax liability exceeding \$20,000. Ark. Code Ann. § 26-19-106
California	No		Allowed	EFT is required if estimated tax installment or payment with a request for extension of time file exceeds \$20,000; or if total tax liability for the year exceeds \$80,000. Cal. Rev. & Tax. Cd. § 19011(a)
Colorado	No	No E-file Extension schema available	Allowed	Taxpayers filing electronically may mail in their payments or use electronic funds transfer. EFT payments must be made by 4:00 pm Mountain Time on the due date to be considered timely. Colo. Code Regs. § 39-21-120; Colo. Code Regs. § 39-21-119
Connecticut	Yes	Must use ACH Debit if there is a payment due.	Allowed	All taxpayers registered for corporation business tax, (excluding business entity tax are required to file returns and pay tax electronically.
Delaware	No		Allowed	Tentative & estimated tax payments may be made by EFT. Del. Code Ann. 30 § 513; Form 1100-I, Corporate Income Tax Instructions ¶14,503
District of Columbia	No	No	Allowed	Any payment of \$5,000 or more for a period must be paid electronically, including employer withholding tax, estimated and final payments. D.C. Code Ann. § 47-4402(b)

## 2023 1120 State E-file: Detail

Jurisdiction	E-file Mandate (Extension)	Notes: E-file Mandate (Extension)	Electronic Payment	Notes: Electronic Payment
Florida	No		Allowed	If the taxpayer paid a minimum of \$20,000 in tax the previous year then taxes must be paid by electronic means. Fla. Stat. § 213.755(1)
Georgia	No		Allowed	Required if taxpayer owes more than \$10,000. Ga. Comp. R. & Regs. § 560-3-2-.26(3)(a)(2); Ga. Code Ann. § 48-2-32(f)
Hawaii	No		Allowed	Any taxpayer whose liability for any tax type was more than \$100,000 in any one taxable year who is notified and required to pay taxes. If required to electronically file or pay federal taxes, then must electronically file or pay Hawaii taxes. Haw. Rev. S
Idaho	No		Allowed	Taxes and related interest, penalties or fees must be paid by EFT if the amount paid or payable is \$100,000 or more. Taxpayers whose liability is less than \$100,000 can elect to pay by EFT. Idaho Code § 67-2026(1); Idaho Admin. Rules § 35.02.01.130(01); I
Illinois	No		Required	Effective October 1, 2010, if the annual tax liability is \$20,000 or more (prior to October 1, 2010, \$200,000 or more); effective January 1, 2011, if withholding tax liability is \$12,000 or more. ILCS Chapter 35 § 5/601.1(a); ILCS Chapter 20 § 2505/2505-2
Indiana	No	NO	Allowed	Required for estimated quarterly adjusted gross income payments if liability for the current year, or the average quarterly liability for the preceding year, exceeds \$5,000 after the credit for gross income tax paid
Iowa	No		Allowed	Required if taxpayer meets \$80,000 prior-year threshold liability. Iowa Admin. Code § 701--56.2(2)(d)
Kansas	No		Allowed	

## 2023 1120 State E-file: Detail

Jurisdiction	E-file Mandate (Extension)	Notes: E-file Mandate (Extension)	Electronic Payment	Notes: Electronic Payment
Kentucky	No		Allowed	Kentucky accepts only direct payment (ACH debit) requests for electronically filed returns. EFT is allowed for electronically filed corporation income tax estimated tax voucher payments.
Louisiana	No	<ul style="list-style-type: none"> <li>Effective for tax periods beginning on or after 1/1/22, taxpayers will receive an automatic six-month extension.</li> <li>If the return is not filed by the extended due date, there is no extension and delinquent filing penalty is assessed from the original due date of May 15th for calendar year taxpayers.</li> <li>There will be no paper extension forms.</li> </ul>	Allowed	Payment by EFT is required if tax payments averaged more than \$5,000 per reporting period during the prior 12-month period, or tax returns are filed more frequently than monthly and average total payments during the prior 12-month period exceeded \$5,000 p
Maine	No		Allowed	Taxpayers with annual combined tax liability of \$12,000 or more (\$10,000 or more beginning January 2015) for axpayers with annual combined tax liability of \$12,000 or more (\$10,000 or more beginning January 2015) the prior tax period are required to re
Maryland	Yes	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.	Allowed	A taxpayer whose unpaid tax liability is \$10,000 or more must remit payment by immediately available funds under methods prescribed by the regulations.  
Massachusetts	Yes	Extension requests are mandated. See TIR 21-9	Required	All payments must be made electronically
Michigan	No		N/A	
Michigan Cities - Detroit	N/A		N/A	
Michigan Financial	Yes		N/A	Corporate income and franchise tax estimated tax payments and tax due with the return must be paid electronically when next tax less refundable credits on prior year's return was \$1,000 or more. Income tax withholding payment must be paid electronically w

## 2023 1120 State E-file: Detail

Jurisdiction	E-file Mandate (Extension)	Notes: E-file Mandate (Extension)	Electronic Payment	Notes: Electronic Payment
Minnesota	Yes		N/A	Payment by EFT required if a taxpayer is required to make any payment by electronic means. Payment of estimated tax by EFT required if aggregate estimated tax payments were \$10,000 or more in the previous year. Voluntary for others.  
Mississippi	No		Allowed	ACH Debit can only be used if your software supports direct debit. The payment effective date must be submitted. MDOR will acknowledge ACH Debit payments on the state acknowledgement. If the ACH Debit is not acknowledged on the state acknowledgement, MDOR
Missouri	No		Allowed	For Corporate MO-1120 filers with an open account
Montana	No		Allowed	All taxes due to the state must be paid by electronic funds transfer whenever the amount due is \$500,000.00 or greater.
Nebraska	No		Allowed	The Tax Commissioner requires the use of electronic funds transfer (EFT) for all payments of taxes or fees for certain sales and use tax, income tax withholding, corporate income tax, and motor fuels taxes, if the taxpayer had made tax or fee payments abo
New Hampshire	No		Allowed	
New Jersey	Yes		Required	For tax years beginning on or after January 1, 2016, all taxpayers and tax preparers must file Corporation Business Tax returns and make payments electronically. mandate includes all returns, estimated payments, extensions and vouchers.
New Mexico	No		Allowed	For tax years prior to January 1, 2015, required if prior year's liability exceeded \$10,000; taxpayers that are not required to remit payments by EFT may voluntarily elect to pay by EFT upon written approval from the Director. For tax years beginning on o

## 2023 1120 State E-file: Detail

Jurisdiction	E-file Mandate (Extension)	Notes: E-file Mandate (Extension)	Electronic Payment	Notes: Electronic Payment
New York	Yes		N/A	Allowed
New York - Form IT-204-LL	Yes		N/A	Required
New York - New York Bank	Yes		N/A	
New York City	Yes		Allowed	EFT payment of franchise taxes is required for estimated taxes but not for payment of the balance due on corporation tax returns and extensions
North Carolina	No	NCDOR's MeF system has the functionality to allow taxpayers to e-File extensions with or without payments.	N/A	In lieu of mailing a check or money order to the Department, a taxpayer can also use the Department's Electronic Services to pay the tax due on a corporate income tax for the current year. Go to <a href="http://www.dornnc.com">www.dornnc.com</a> and select eServices to make an online payment
North Dakota	No		Allowed	Businesses have several payment options for making a payment: electronic through TAP, electronic funds transfer and paper check
Ohio	No		Allowed	
Oklahoma	No	N/A	Allowed	If total liability, after reduction for all nonrefundable credits, for the second preceding tax year exceeds \$50,000
Oregon	No		Allowed	You must make your Oregon estimated payments by EFT if you're required to make your federal estimated payments by EFT. A waiver may be granted if you'd be disadvantaged by the requirement. If you do not meet the federal requirements for mandatory EFT paym
Pennsylvania	Yes		Allowed	If required to make federal estimated tax payments electronically

## 2023 1120 State E-file: Detail

Jurisdiction	E-file Mandate (Extension)	Notes: E-file Mandate (Extension)	Electronic Payment	Notes: Electronic Payment
Pennsylvania Cities - Philadelphia	Yes		Allowed	Starting with payments due in April 2018 for Tax Year 2017, taxpayers who owe \$5,000 or more for the Business Income and Receipts Tax or the Net Profits Tax are required to pay those taxes electronically.
Portland	No		N/A	
Puerto Rico	Yes		N/A	
Rhode Island	No		Allowed	EFT required for payments of \$1,000 or more effective 1/1/2014
South Carolina	No		Allowed	Yes, voluntary participation is encouraged. If taxpayer do not meet the \$15,000 threshold or the 24 payment per year requirement (for withholding only), and you wish to make tax payments via EFT,
Tennessee	Yes		Allowed	Required for taxpayers with a tax liability of \$15,000 or more for any filing period
Tennessee Financial	Yes		Allowed	Required for taxpayers with a tax liability of \$15,000 or more for any filing period
Texas	No		N/A	Effective January 1, 2014, all excise and franchise tax payments must be made electronically. Previously, Commissioner required electronic transfers of any taxpayers who had tax liability of \$10,000 or more or quarterly estimated payments of \$2,500 or mor
Utah	No		Allowed	Required when \$10,000 or more of franchise tax paid during the preceding fiscal year if it's reasonable to anticipate at least that amount will be paid during the current fiscal year
Vermont	No		Allowed	State allows online payment using state's online payment system or via direct debit; preauthorization is required for making EFT using ACH credit.  



## 2023 1120 State E-file: Detail

Jurisdiction	E-file Mandate (Extension)	Notes: E-file Mandate (Extension)	Electronic Payment	Notes: Electronic Payment
Virginia	Yes		Required	For estimated taxes; may be required for taxpayers who make federal tax payments by electronic funds transfer or for taxpayers who submitted to the Commissioner two or more protested or otherwise uncollectible checks in past two years  
West Virginia	No		Allowed	If average monthly tax liability exceeds \$20,000; effective January 1, 2013, all corporations are required to file estimated tax payments and annual corporate income tax final payments electronically
Wisconsin	No		Allowed	

## 2023 1120 State E-file: Detail

Jurisdiction	Accepts Federal Extension	Notes: Accepts Federal Extension	Perfection Period	Jurisdiction Website
Alabama	Yes		10 Calendar Days	<a href="https://revenue.alabama.gov/">https://revenue.alabama.gov/</a>
Alaska	Yes		10 Calendar Days	<a href="http://www.tax.alaska.gov/">http://www.tax.alaska.gov/</a>
Arizona	Yes		10 business days	<a href="http://www.azdor.gov">www.azdor.gov</a>
Arkansas	Yes		10 Calendar Days	<a href="http://www.dfa.arkansas.gov">http://www.dfa.arkansas.gov</a>
California	No	But a return due by April 15 may be filed on or before October 15 without filing a written extension request.	10 Calendar Days	<a href="https://www.ftb.ca.gov/professionals/efile/index.shtml">https://www.ftb.ca.gov/professionals/efile/index.shtml</a>
Colorado	No	Automatic six-month paperless extension granted if at least 90% of net tax liability paid by the original due date of return.	10 Calendar Days	<a href="https://www.colorado.gov/tax">https://www.colorado.gov/tax</a>
Connecticut	No		5 Calendar Days	<a href="http://www.ct.gov/drs">http://www.ct.gov/drs</a>
Delaware	Yes		48 Hours	<a href="http://revenue.delaware.gov/services/TaxProservices.shtml">http://revenue.delaware.gov/services/TaxProservices.shtml</a>
District of Columbia	No	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.	5 Calendar Days	<a href="https://otr.cfo.dc.gov/service/business-taxpayers">https://otr.cfo.dc.gov/service/business-taxpayers</a>
Florida	No		10 Calendar Days for returns; 5 days for extensions	<a href="http://floridarevenue.com/Pages/default.aspx">floridarevenue.com/Pages/default.aspx</a>
Georgia	Yes		10 Calendar Days	<a href="http://dor.georgia.gov/">http://dor.georgia.gov/</a>
Hawaii	No			<a href="http://tax.hawaii.gov/">http://tax.hawaii.gov/</a>
Idaho	Yes	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.	10 Calendar Days	<a href="https://tax.idaho.gov/">https://tax.idaho.gov/</a>

## 2023 1120 State E-file: Detail

Jurisdiction	Accepts Federal Extension	Notes: Accepts Federal Extension	Perfection Period	Jurisdiction Website
Illinois	No	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.	10 Calendar Days	<a href="http://www.iltax.com/TaxProfessionals/index.htm">http://www.iltax.com/TaxProfessionals/index.htm</a>
Indiana	Yes	YES	5 Calendar Days	<a href="http://www.in.gov/dor/3743.htm">http://www.in.gov/dor/3743.htm</a>
Iowa	No	State provides automatic six-month paperless extension if 90% of tax is paid.	10 Calendar days	<a href="https://tax.iowa.gov/">https://tax.iowa.gov/</a>
Kansas	Yes		10 Calendar Days	<a href="http://www.ksrevenue.org/eservefile.html">http://www.ksrevenue.org/eservefile.html</a>
Kentucky	Yes		10 Calendar Days	<a href="http://www.revenue.ky.gov">http://www.revenue.ky.gov</a>
Louisiana	No		5 Calendar Days to resubmit e-file; 10 Calendar Days if paper return is filed or e-file cannot be retransmitted	<a href="http://www.rev.louisiana.gov/sections/eservices/default.a">http://www.rev.louisiana.gov/sections/eservices/default.a</a>
Maine	No	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.	5 Calendar Days to resubmit rejected returns and obtain approval or 24 Hours.	<a href="http://www.maine.gov/revenue/homepage.html">http://www.maine.gov/revenue/homepage.html</a>
Maryland	No	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.	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	<a href="http://taxes.marylandtaxes.com">http://taxes.marylandtaxes.com</a>
Massachusetts	No	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.	10 Calendar Days	<a href="http://www.mass.gov/dor/">http://www.mass.gov/dor/</a>

## 2023 1120 State E-file: Detail

Jurisdiction	Accepts Federal Extension	Notes: Accepts Federal Extension	Perfection Period	Jurisdiction Website
Michigan	No		This state doesn't have perfection period	CIT: <a href="http://michigan.gov/taxes/0,4676,7-238-43519_59553,00.html">http://michigan.gov/taxes/0,4676,7-238-43519_59553,00.html</a>   MBT: <a href="http://michigan.gov/taxes/0,4676,7-238-43519_46621,00.html">http://michigan.gov/taxes/0,4676,7-238-43519_46621,00.html</a>
Michigan Cities - Detroit	Yes			<a href="http://www.Mlfastfile.org">www.Mlfastfile.org</a>
Michigan Financial	Yes			
Minnesota	No	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.	10 Calendar Days	<a href="http://www.taxes.state.mn.us">http://www.taxes.state.mn.us</a>
Mississippi	Yes		5 Calendar Days for return and extension	<a href="mailto:efile@dor.ms.gov">efile@dor.ms.gov</a>
Missouri	Yes		10 Calendar Days	<a href="http://dor.mo.gov/business/corporate/efile.php">http://dor.mo.gov/business/corporate/efile.php</a>
Montana	Yes		10 Calendar Days	<a href="http://revenue.mt.gov/">http://revenue.mt.gov/</a>
Nebraska	Yes	File NE Form 7004N if making a tentative tax payment, and/or wanting more time to file a Nebraska tax return,	10 Calendar Days	<a href="http://www.revenue.nebraska.gov/">http://www.revenue.nebraska.gov/</a>
New Hampshire	No	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.		<a href="https://www.revenue.nh.gov/">https://www.revenue.nh.gov/</a>
New Jersey	No		10 Calendar Days	<a href="https://www.state.nj.us/treasury/taxation/corp.shtml">https://www.state.nj.us/treasury/taxation/corp.shtml</a>
New Mexico	Yes		None	<a href="http://www.tax.newmexico.gov">http://www.tax.newmexico.gov</a>

## 2023 1120 State E-file: Detail

Jurisdiction	Accepts Federal Extension	Notes: Accepts Federal Extension	Perfection Period	Jurisdiction Website
New York	No		7 days for returns; none for extensions. IT-204-LL Not Allowed	<a href="http://www.tax.ny.gov">http://www.tax.ny.gov</a>
New York - Form IT-204-LL	Yes			
New York - New York Bank	Yes			
New York City	No		2 Calendar Days	<a href="http://www1.nyc.gov/site/finance/index.page">http://www1.nyc.gov/site/finance/index.page</a>
North Carolina	No	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.	5 Days	<a href="https://www.ncdor.gov">https://www.ncdor.gov</a>
North Dakota	Yes		10 Calendar Days	<a href="https://www.nd.gov/tax/user/businesses/e-file">https://www.nd.gov/tax/user/businesses/e-file</a>
Ohio	Yes	Ohio return can only be extended with a federal extension.	7 Calendar Days	<a href="https://tax.ohio.gov/wps/portal/gov/tax/">https://tax.ohio.gov/wps/portal/gov/tax/</a>
Oklahoma	Yes	Oklahoma honors the automatic federal extension only when no additional state tax is due.	Not stated	<a href="https://www.ok.gov/tax/">https://www.ok.gov/tax/</a>
Oregon	Yes		10 Calendar Days	<a href="https://www.oregon.gov/DOR/Pages/index.aspx">https://www.oregon.gov/DOR/Pages/index.aspx</a>
Pennsylvania	Yes		RCT-101 - None; PA20S - 10 days	<a href="http://www.revenue.pa.gov">http://www.revenue.pa.gov</a>
Pennsylvania Cities - Philadelphia	Yes		10 Calendar Days	<a href="http://www.phila.gov/Revenue/payments/Pages/efile.asp">http://www.phila.gov/Revenue/payments/Pages/efile.asp</a>
Portland	Yes		10 days	<a href="https://www.portland.gov/revenue">https://www.portland.gov/revenue</a>
Puerto Rico	Yes			
Rhode Island	Yes		None Stated or 3 days	<a href="https://www.tax.state.ri.gov">https://www.tax.state.ri.gov</a>

## 2023 1120 State E-file: Detail

Jurisdiction	Accepts Federal Extension	Notes: Accepts Federal Extension	Perfection Period	Jurisdiction Website
South Carolina	Yes	State accepts federal extension only if no tax is due.	10 Calendar Days	<a href="https://dor.sc.gov/">https://dor.sc.gov/</a>
Tennessee	Yes	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.	10 Calendar Days	<a href="https://www.tn.gov/revenue/">https://www.tn.gov/revenue/</a>
Tennessee Financial	Yes	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.	10 Calendar Days	<a href="https://www.tn.gov/revenue">https://www.tn.gov/revenue</a>
Texas	Yes	State - First Extension      State -Second Extension	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	<a href="https://www.comptroller.texas.gov/taxes/franchise/">https://www.comptroller.texas.gov/taxes/franchise/</a>
Utah	Yes		20 Calendar Days	<a href="http://www.tax.utah.gov/">http://www.tax.utah.gov/</a>
Vermont	Yes		5 Calendar Days	<a href="http://tax.vermont.gov">http://tax.vermont.gov</a>

## 2023 1120 State E-file: Detail

Jurisdiction	Accepts Federal Extension	Notes: Accepts Federal Extension	Perfection Period	Jurisdiction Website
Virginia	Yes	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.	None allowed, must be filed by extended due date	<a href="https://www.tax.virginia.gov/">https://www.tax.virginia.gov/</a>
West Virginia	Yes		None allowed, must be filed by extended due date	<a href="https://tax.wv.gov/Business/ElectronicFiling/Pages/BusinessElectronicFiling.aspx">tax.wv.gov/Business/ElectronicFiling/Pages/BusinessElectronicFiling.aspx</a>
Wisconsin	Yes		10 Calendar Days	<a href="https://revenue.wi.gov">https://revenue.wi.gov</a>