State eFile Research Data Survey - Corporate Income

State	Tax Year	Date Completed				
State Contact		Phone Number	email			
The following question	ns and charts relate O	NLY to CORPORATE	Income Tax	1		
SECTION I - GENERAL	_					
1. Is any form of electronic filing s	upported for Corporate Income	Tax Returns? Select Response				
	Does State Support System (Column A) Statis system a Taxpayer Only Filing System (Column B)	ERO Registration Required to use system (Column C) Taxpayer Reg Required to us (Column	e system Date System	Indicate the date that the system is closed to accept returns (Column F)	Last date for resubmission for timely filing (Column G)	What are the scheduled drain times for submissions, if applicable (Column H)
2. MeF IRS Fed/State Program						
Independent (i.e., direct transmission to State)						
Online filing program (via state website data entry or import)						
5. Does the state utilize the Feder	al EFIN for filing and payment o	f taxes? Select Response				
a.) If no, is there a state assignment	gned number that must be used	to file and pay a return? Sel	ect Response			
Comments						
6. For a consolidated and/or comb submit a separate e-return, with the	•		solidated/combined return, or d	loes each entity included in th	e return Select Re	esponse
Comments						
7. What date will the state suppor	t the MeF Fed/state program. if	not already supported? Fnter	Date			

8. If state supports MeF, will it suppo	ort "linked", "unlinked" or both	types of transmissions? Select Respon	se	Page 2 of 15
9. If you answered no to an independ	dent direct transmission prog	ram (3A), do you anticipate that such progr	ram will be supported? Select Response	
a.) If yes, when? Enter Estimate	ed Date			
10. If you answered no to an online fi	iling program (4A), do you ar	ticipate that such program will be supporte	ed? Select Response	
a.) If yes, when? Enter Estimate	ed Date			
SECTION II - ELIGIBILITY	Y			
		FORMS E-FILE ELIGIBII	LITY - GENERAL	
	Tax Years Eligible to e-File (Column A)	List Forms Eligible for eFile (Column B)	AMENDED RETURNS Current Year Prior Year (Column C) List tax years accepted (Column D)	Extensions Superseded Return (Column E) (Column F)
 MeF IRS Fed/State Program Independent (i.e., direct transmission to State) 				
Online filing program (via state website data entry or import)				
	Enter spec	ific years as applicable. If all forms are eligible	e, enter All Corp; All Partner, etc. otherwise list specific forms accepte	d
4. Does the state accept Fiscal Year- 5. Does the state accept Short-period	·	Select Response Select Response		
a.) If yes, can these returns be ee-filed on TY2009 forms?	e-filed on prior year forms wh	en the current year forms are not yet avail	able (e.g., a short period beginning 1/1/2010 and ending 6/30/2	2010 Select Response
Comments				
b.) Can more than one short year	ar return be electronically file	d per tax year? Select Response	If no, please explain in comment field below:	
Comments				

			FORMS E-FILE ELIGIE	BILITY - SPECIFIC ENTITY TYP	PES		
				INSURANCE RETURNS			
	Consolidate/Combined (Column A)	RIC/REIT (Column B)	Single Entity Company (Column C)	Company is a Subsidiary in a federal mixed-group return List tax years accepted (Column D)	Company is the Parent of a federal consolidated return (Column E)	Financial Institution Returns (Column F)	Non-Resident Composi (Sub Chapter S Corporat (Column G)
7. MeF IRS Fed/State Program							
8. Independent (i.e., direct transmission to State)							
Online filing program (via state website data entry or import)							
10. Does the state require a separa a.) If there is not a separate tax r	eturn form for an exemp	t organizatio	in's income tax return (i.e.,	the organization reports and patronically for an exempt organiz		s income via the corp	oorate or fiduciary

SECTION III- E-FILE MANDATES

Comments

		E-FILE	MANDATE REQUIREMENTS - ORIGINAL RETURNS				
PAID PREPARERS (PRACTITIONERS AND TRANSMITTERS)							
	Original Return Mandated (Column A)	***Original Return Effective Date (Column B)	Original Return Mandate Criteria (Column C)	Original Return Non-Compliance Penalty (Column D)			
1. MeF IRS Fed/State Program							
Independent (i.e., direct transmission to State)							
Online filing program (via state website data entry or import)							
			n the initial tax year for which the mandate applies and the date on or af nuary 1, 2011 for tax year 2010 returns, but a state may also consider to				

		E-FILE	MANDATE REQUIREMENTS - ORIGINAL RETURNS	Page 4 of 15
			TAXPAYER OR BUSINESS	
	Original Return Mandated (Column A)	***Original Return Effective Date (Column B)	Original Return Mandate Criteria (Column C)	Original Return Non-Compliance Penalty (Column D)
4. MeF IRS Fed/State Program				
Independent (i.e., direct transmission to State)				
Online filing program (via state website data entry or import)				
			the initial tax year for which the mandate applies and the date on or aften nuary 1, 2011 for tax year 2010 returns, but a state may also consider ta	
7. If applicable, are the eFile Mandat form separate from the standard C			so applicable to the financial institutions returns (i.e., returns filed	on a Select Response
8. If applicable, are the eFile Mandai S-Corporation on behalf of its non-re		r the Original Return als	so applicable to the non-resident composite income tax return file	d by a Select Response
9. Are the e-File Mandate requireme If yes, please complete the following				
		E-FILE	MANDATE REQUIREMENTS - EXTENSION REQUESTS	
		PAID F	PREPARERS (PRACTITIONERS AND TRANSMITTERS)	
	Extension Request Mandated (Column A)	***Extension Request Effective Date (Column B)	Extension Request Mandate Criteria (Column C)	Extension Request Non-Compliance Penalty (Column D)
10. MeF IRS Fed/State Program				
11. Independent (i.e., direct transmission to State)				
12. Online filing program (via state website data entry or import)				
			the initial tax year for which the mandate applies and the date on or afte nuary 1, 2011 for tax year 2010 returns, but a state may also consider tax	

		E-FILE MAN	DATE REQUIREMENTS - EXTENSION REQUESTS	Page 5 of 15
			TAXPAYER OR BUSINESS	
	Extension Request Mandated (Column A)	***Extension Request Effective Date (Column B)	Extension Request Mandate Criteria (Column C)	Extension Request Non-Compliance Penalty (Column D)
13. MeF IRS Fed/State Program				
14. Independent (i.e., direct transmission to State)				
15. Online filing program (via state website data entry or import)	<u> </u>			
			itial tax year for which the mandate applies and the date on or a , 2011 for tax year 2010 returns, but a state may also consider	after which the returns are subject to the mandate. For example, tax year 2009 returns subject to the mandate.
16. Are the e-File Mandate requirer If yes, please complete the following			Select Response tion Number23.	
		F-FII F MAN	NDATE REQUIREMENTS -AMENDED RETURNS	

		E-FIL	E MANDATE REQUIREMENTS -AMENDED RETURNS				
PAID PREPARERS (PRACTITIONERS AND TRANSMITTERS)							
	Amended Returns Mandated (Column A)	***Amended Returns Effective Date (Column B)	Amended Returns Mandate Criteria (Column C)	Amended Returns Non-Compliance Penalty (Column D)			
17. MeF IRS Fed/State Program							
18. Independent (i.e., direct transmission to State)							
19. Online filing program (via state website data entry or import)	<u> </u>						
			the initial tax year for which the mandate applies and the date on or aft nuary 1, 2011 for tax year 2010 returns, but a state may also consider ta				

		E-FILI	MANDATE REQUIREMENTS -AMENDED RETURNS	Page 6 of 15
			TAXPAYERS OR BUSINESS	
	Amended Returns Mandated (Column A)	***Amended Returns Effective Date (Column B)	Amended Returns Mandate Criteria (Column C)	Amended Returns Non-Compliance Penalty (Column D)
20. MeF IRS Fed/State Program				
21. Independent (i.e., direct transmission to State)				
22. Online filing program (via state website data entry or import)	***The effective of	ate should reference both	the initial tax year for which the mandate applies and the date on or after	er which the returns are subject to the mandate. For example.
			nuary 1, 2011 for tax year 2010 returns, but a state may also consider ta	
24. If the mandate is applicable to the a.) If yes, please describe the me	ne tax practitioner, i	s there a taxpayer opt-c	form to be completed, checkbox on the return, copy of letter sent	t with paper-return, etc.)
25. Does the state have a waiver property of the state have a waiv	ocess for practition	er? Select Respo	nse 25a. for Taxpayer? Select Re	sponse
26. Are there any exceptions to thea.) Returns with excluding condi		·	Select Response	
Comments		,	·	

b.) Returns containir	ng forms not accepted electronically Please specify below: Select Response
Comments	
entities, which are ex Homeowner's Associ Trust (Form 1120-RE	e associated federal return is not eligible for filing (i.e., for states that require that the federal return also be e-filed under the IRS Federal/State)? Are the following special purpose empt from Federal e-file requirements, also exempt from state e-file requirements: Farmer's Cooperative Association (Form 1120-C), Foreign Sales Corporation (Form 1120-FSC), ation (Form 1120-H), Interest Charge Domestic International Sales (Form 1120-IC-DISC), Nuclear Decommissioning Trust (Form 1120-ND), Real Estate Investment (IT), Regulated Investment Company (Form 1120-RIC), Settlement Fund (Form 1120SF), Common Trust Fund Returns (Form 1065) and consolidated returns where the parent 1120L or Form 1120PC. Please specify below:
Comments	
27. Is there a process for preclude e-filing?	or the practitioner and/or taxpayer to obtain permission to file the return on paper when there is a condition that appears to Select Response
a.) If yes, please exp	plain the process Please explain the process below:
Comments	
b.) What is the turna	round time to file the paper return to be considered timely filed?
Comments	
28. What happens if a re	turn or extension that is required to be e-filed is instead filed on paper? (Include Monetary and/or non-monetary penalties)
Comments	
29. If a consolidated or c	ombined corporate group is noncompliant with the mandate, is the penalty by return or by return plus a penalty for each legal entity? Select Response
Comments	
30. Does a return with 2I	D barcode satisfy the electronic filing mandate? Select Response

SECTION IV- E-PAYMENT and REFUND REQUIREMENTS

		ELECTRO	NIC PAYMENTS				
		Original Return a	nd Extension Payments				
		ORIGINAL RETUR	NS		EXTENSION REQUEST		
	Mandate e-payment uith Return (Column A)	Do you warehouse Payments with Return? (Column B)	Last date for warehouse payments with return (Column C)		Mandate e-payment with Extension (Column D)	Do you warehouse extension payments (Column E)	
1. MeF IRS Fed/State Program							
Independent (i.e., direct transmission to State)							
Online filing program (via state website data entry or import)							
		ELECTRONIC PA	YMENTS and REFUNDS				
		Estimated Pa	yments and Refunds				
		Estimated Payme	nts	7 [DIRECT DEPOSIT of REFUND		
	Do you warehouse Payn For Estimated Payme (Column A)		Last date for warehouse payments for Estimated Payments (Column C)		Mandate Direct Deposit with Return (Column D)	Number of designated accounts for Direct Deposit (Column E)	
4. MeF IRS Fed/State Program							
5. Independent (i.e., direct transmission to State)							
Online filing program (via state website data entry or import)							
				J l			
7. Is a foreign banking institution (IA	AT) accepted for direct de	bit or deposit request(s)? Select Res	ponse				
a.) If no, will a paper Warrant be	issued in lieu of the IAT	direct deposit request? Select Respon	nse				
8. Does a direct debit payment satis	sfy any EFT payment requ	uirements, if applicable? Select Respon	se				
9. Does the state accept Credit Care							
a.) If yes, how are the credit ca	rd payments made? Se	lect Response					

10. Does the state have any with returns and/or extension	r forms that need to be completed in order to authorize an ERO to in ns?	nitiate Electronic Funds Withdrawal for payments due	Select Response Page 9 of 15
a.) If yes, please list for	rm name and number below:		
Comments			
SECTION V - FILE A	ATTACHMENTS		
1. Does the state schema in	clude all line item-specific schedules required by the form instruction	ns (e.g., "other additions")? Select Response	
a.) If no, are these sche	edules required to be attached in PDF format? Please specify which	item(s) below:	
Comments			
Does the state allow trans	sactional details for certain forms to be provided in summary format	when e-filing returns? Select Response	
a.) If yes, please list the	e forms. below:	Į	
Comments			
3. Does the state require pa	rticular state forms to be attached in PDF format? Select Resp	ponse	
a.) If yes, please list the	e forms. below:		
Comments			
	FILE ATTACHMENTS	S REQUIREMENTS - STATE FORMS	
	PDF Format Specify Form Number or Schedule (Column A)	XML Format Specify Form Number or Schedule (Column B)	Other PDF documents allowed or required for state filing – profit loss, transaction details, etc. (Column C)
4. MeF IRS Fed/State Prog	gram		
5. Independent (i.e., direct transmission to State)			
6. Online filing program (via website data entry or important program)	ort)		

7. Does the state have forms which	could require third p	party signature?	Select Response			Page 10 of
a.) If yes, does the state require	e that they be attac	hed in PDF format	to the return? Sele	ect Response		
b.) If yes to both questions, plea	ase list the applicab	le forms below:				
Comments						
8. Does the state require a copy of the	he federal return to	be included with th	e state submission?	Select Response		
a.) If yes, is a complete copy re	equired, or a specifi	c sub-set of forms (e.g., pages 1-5, Sched	ule M-3, etc.) below:		
Comments						
b.) If yes, complete the followin	g chart (lines 9-11)	to indicate the requ	ired format and note a	ny comments if needed.		
		FIL	E ATTACHMENTS RE	EQUIREMENTS - FEDERA	L FORMS	
г						
	FEDERAL	RETURN	PROFORMA FEDER	RAL RETURN REQUIRED	OTHER FEDERAL F	ORMS OR SCH
	PDF FORMAT (Column A)	XML FORMAT (Column B)	PDF FORMAT (Column C)	XML FORMAT (Column D)	PDF FORMAT Specify Form (Column E)	XML FORMAT Specify Form (Column F)
9. MeF IRS Fed/State Program						
Independent (i.e., direct transmission to State)						
Online filing program (via state website data entry or import)						
12. When a parent or subsidiary of a included with the state return (i.e., the						
Comments						
13. If the Federal return is not includ return to be not filed?	ed with the state re	turn or is included i	n the incorrect format (e.g., PDF), will the state cor	nsider the entire Select Response	

14. Does the state allows taxpayers that have filed a Federal extension to receive an automatic extension for the state return9elect Response
a.) Does the state require that the Federal extension be attached to the return in PDF format? Select Response
b.) Does the state require the Federal extension to be filed with the state on paper by the original due date? Select Response
c.) If A and/or B are yes, what documentation is required either to be attached as PDF or mailed to the state (e.g., e-file extension acknowledgement, completed federal extension form, etc.)?"
Comments
15. Does the state require that specific naming conventions be used for certain PDF attachments? return? Select Response
a.) If yes, please provide the names and/or descriptions required to be used below:
Comments
16. Are any forms/supporting documents required to be mailed to the state? Select Response
a.) If yes, list applicable forms/supporting documents below:
Comments
b.) If yes, what is the deadline for remitting these documents? Please enter date
c.) If yes, may the taxpayer fax the information in lieu of mailing?" Select Response FAX Number
17. Can a taxpayer that voluntarily e-files use the same procedures available to mandated taxpayers? Select Response

SECTION VI - E-SIGNATURE REQUIREMENTS

1. Does the state accept the federal e-signature for the e-filed tax return? Select Response

a.) What state specific e-signature options are available?		-9
Comments		
b.) What forms are required to be completed (Please specif	y the state form number, if applicable) below:	
Comments		
2. Are practitioners required to complete an e-signature form in	order to e-file an extension? Select Response	
a.) If the state does not have an e-signature authorization for	orm, must a written authorization from the taxpayer be obtained and retained? Select Response	
b.) What forms are required to be completed (Please specify	y the state form number, if applicable) below:	
Comments		
3. For returns filed via MeF, is the e-signature form required to	be scanned to PDF format and attached to the e-return? Select Response	
1. Who is required to retain the e-signature documentation (ER	O or taxpayer)? Select Response	
a.) How long must the e-signature documentation be retained	ed? Select Response	
5. Will the state accept a facsimile signature for the paid prepar	rer in lieu of an original signature for the e-signature document in any of the following formats: Check all that apply.	
Electronic (i.e., digitized)	Fax of the original signature	
Rubber stamp	Photocopy of the original signature	
Scanned (PDF) copy of the original signature		
6. Will the state accept a facsimile signature for the taxpayer in	lieu of an original signature for the e-signature document in any of the following formats: Check all that apply.	
Electronic (i.e., digitized)	Fax of the original signature	
Rubber stamp	Photocopy of the original signature	
Scanned (PDF) copy of the original signature		

SECTION VII - TIMELY FILING CONSIDERATION	Page 13 of 15
1. When electronically filed, what is the original due date of the CORPORATE Return? Calendar Year End Return Fiscal Year End Return	
2. When electronically filed, what is the extended due date of the CORPORATE Return? Calendar Year End Return Fiscal Year End Return	
3. How does the state determine the filing date/time of the CORPORATE return?	
a.) Does the state accept the (unadjusted) electronic postmark included by the transmitter? Select Response	
b) Does the state follow federal rules by accepting the electronic postmark included by the transmitter adjusted to the taxpayer's time zone? Select Response	
c.) Does the state utilize its own date/time stamp upon actual receipt of the e-return file? Select Response	
d.) Other method(s)? Please method(s) below: Select Response	
Comments	
e.) For returns rejected on or near the due date; what is the process required for mailing a paper return to the state when there are reject errors that cannot be corrected	d for e-file re-submission?
Comments	
4. What is the perfection period time frame when filing returns electronically? Please specify if the perfection period is calendar days or business days below:	
Comments	
SECTION VIII - ACKNOWLEDGEMENTS	
1. What is the average response time for e-file return acknowledgements? Select Response	

SECTION VIX - ERROR CODES AND VALIDATIONS

Online filing program (via state website data entry or import)

Where can one find the state's lis	at of possible reject error codes and	descriptions??					
Comments							
2. Does the state have Business Val	lidation Rules?	Select Resp	onse				
a.) If yes, where can one find a lis	st of the state Business Validation I	Rules?					
Comments							
3. Does the state have a "known e-fi	ile issues and solutions" document	that identifies issues with current	year returns? Select Response				
a.) If yes, please provide the locat	ion of the document below:						
Comments							
SECTION X - SUPPORT RESOURSES							
PREPARER SUPPORT							
	URL for ERO Handbook (Column A)	Contact Name (Column B)	Contact Phone Number (Column C)	Contact Email Address (Column D)			
MeF IRS Fed/State Program				email			
Independent (i.e., direct transmission to State)				email			

email

TRANSMITTER/SOFTWARE DEVELOPERS SUPPORT					Page 15 of 15		
	URL for Transmitter or Software Developer (Column A)	Contact Name (Column B)	Contact Phone Number (Column C)		Contact Email Address (Column D)		
4. MeF IRS Fed/State Program				email —			
Independent (i.e., direct transmission to State)				email			
Online filing program (via state website data entry or import)				email			
Does your state require a formal re a.) If yes, please explain below: Comments B. Does the state provide software ver			e viewed in a user-friendly format? Selec	t Response			
a.) If no, does the state have any plans to make XML style sheets available in the future? Select Response							
9. Indicate URL for Frequently Asked Questions (FAQs), if applicable							
E-FILE TAXPAYER SUPPORT -PUBLIC INFORMATION							
	e-Help Telephone (Column A)	Number	e-Help e-mail Address or URL (Column B)	URL for Frequ	uently Asked Questions/Answers (Column C)		
4. MeF IRS Fed/State Program							
Independent (i.e., direct transmission to State)							
Online filing program (via state website data entry or import)							