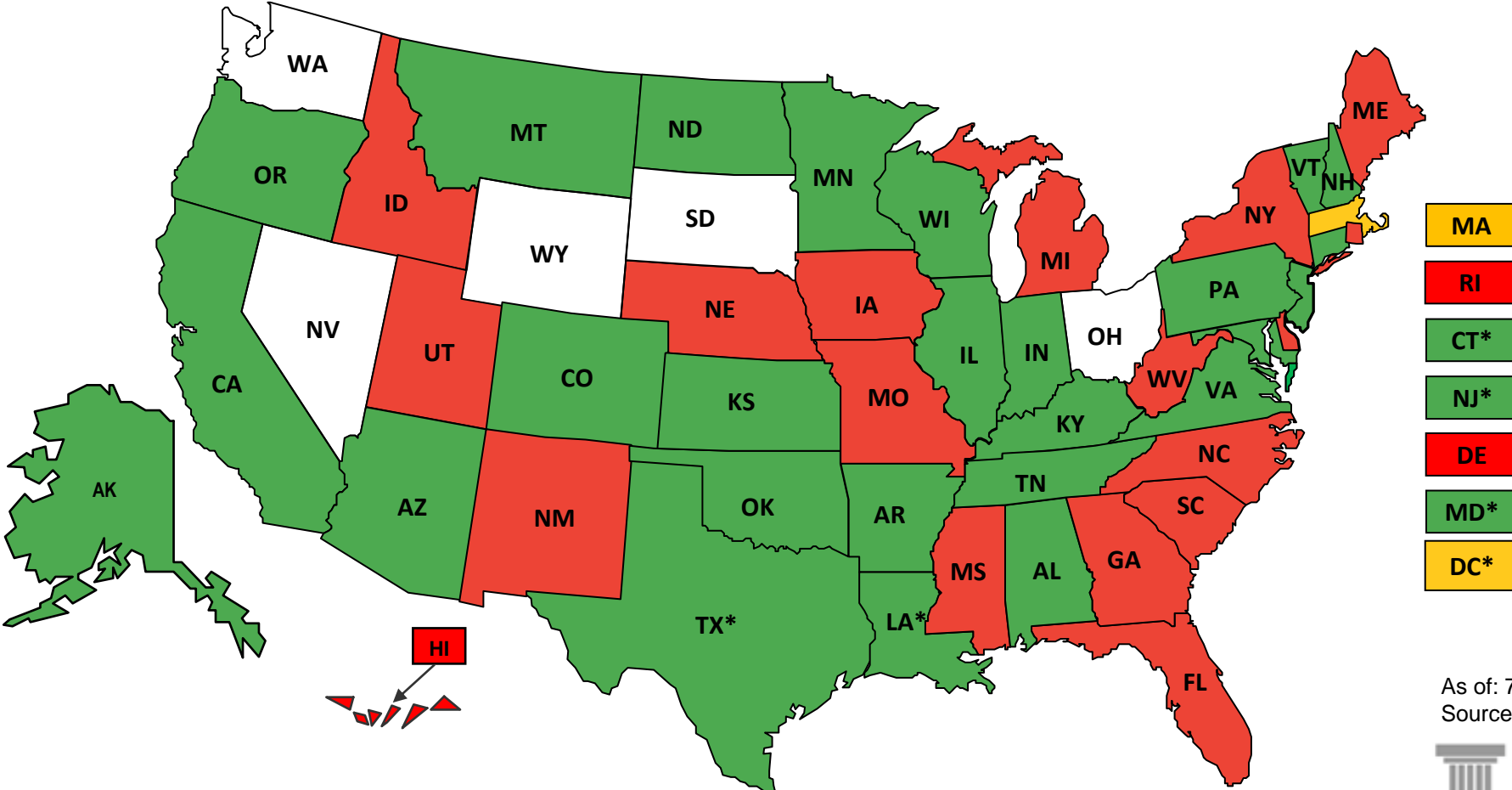


# One Month State Filing After Federal Filing of Corporate Income Tax Returns

- Original or extended return deadline at least one month after federal
  - Original or extended return deadline at least one month after federal for combined filers only
  - Original and extended return deadline less than one month after federal
  - States not impacted
- \* Original or extended return deadline one month after federal but extension is NOT automatic (CT, LA, MD, NJ, TX, DC)



As of: 7/6/23  
Source: Council On State Taxation

