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