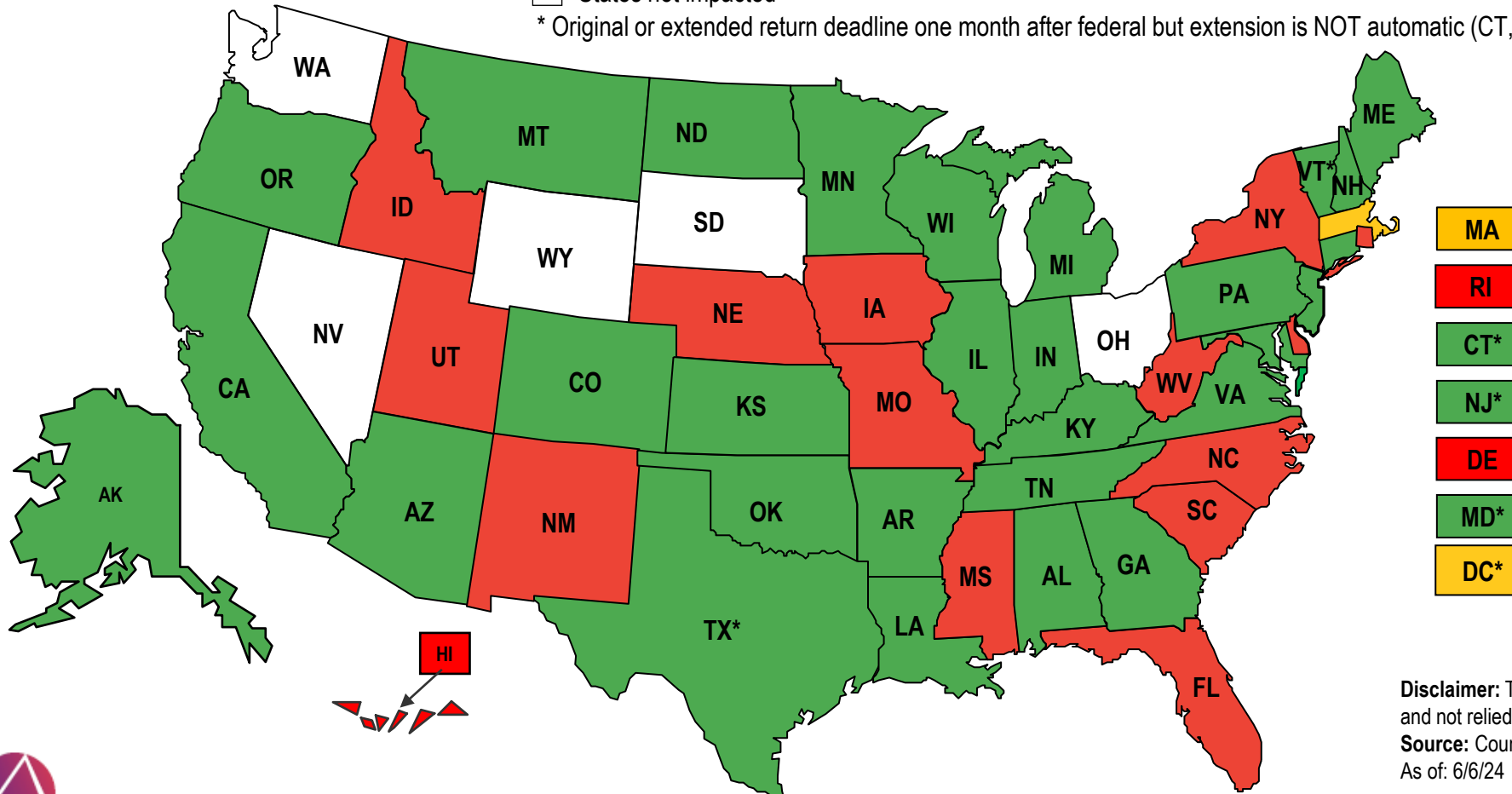


One Month State Filing After Federal Filing for Corporate Income Tax Returns

- 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, MD, NJ, TX, VT, DC)



Disclaimer: This information should be used for general guidance and not relied upon for compliance
Source: Council On State Taxation (COST)
 As of: 6/6/24