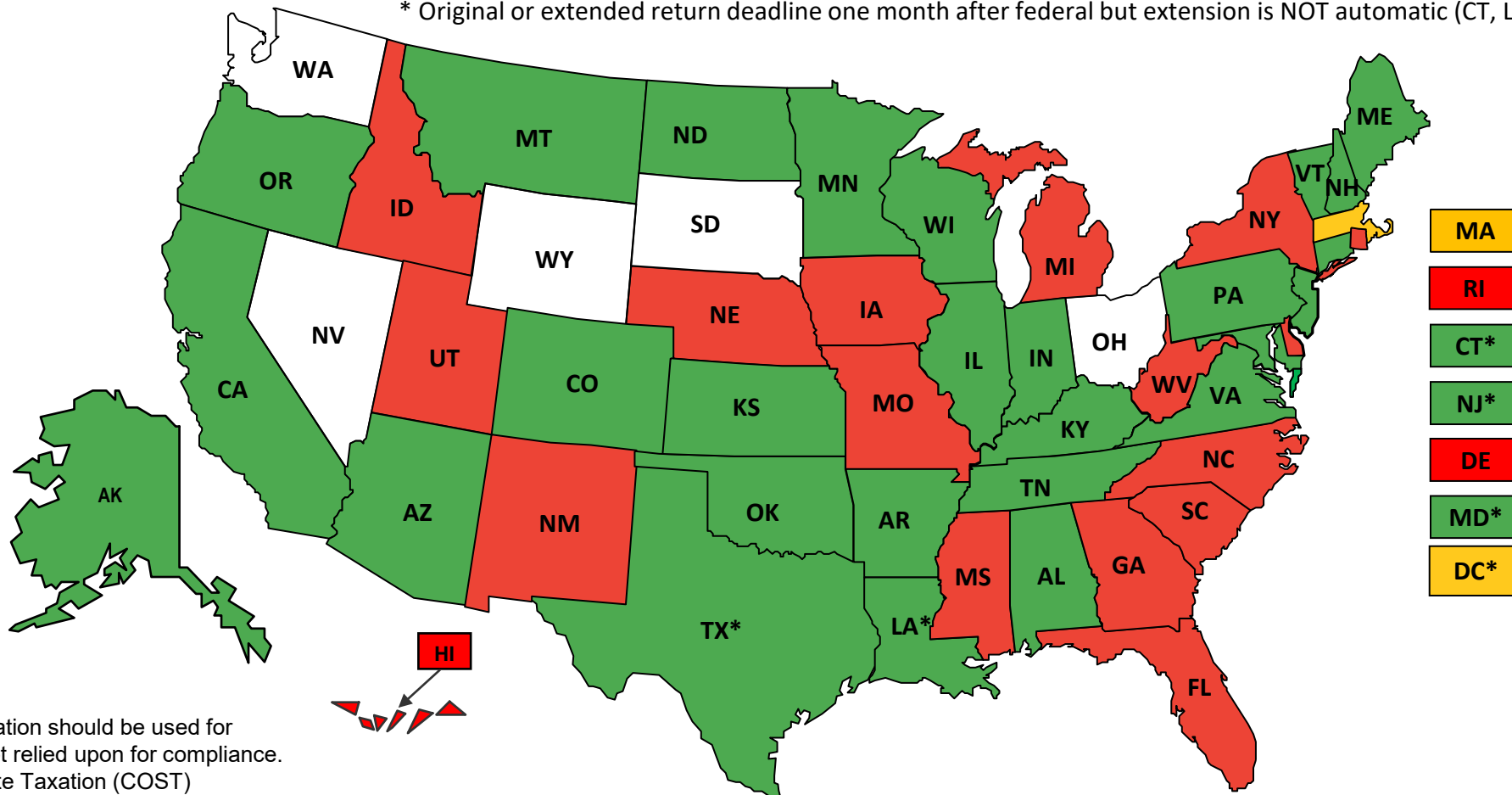


One Month Extension Beyond the Federal Extended Due Date for Filing State Corporate Income Tax Returns

- 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)



Disclaimer: This information should be used for general guidance and not relied upon for compliance.
Source: Council On State Taxation (COST)