

One Month Extension Beyond the Federal Extended Due Date for Filing 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
- MI has an 8-month extension (2 months after federal extended due date) but taxpayer must file tentative return and copy of federal extension request by original due date
- States not impacted

* Original or extended return deadline one month after federal but extension is NOT automatic (CT, MD, NJ, TX, VT, DC)
 ** NE requires taxpayer to file NE Form 7004N on or before the date the federal extension expires to request an extension of time that cannot exceed seven months after the original due date of the return

