

Due Dates for Income Tax Returns as of January 17, 2022

	Individual Returns			C Corporation Returns (Calendar Year)		S Corporation Returns (Calendar Year)		Partnership Returns (Calendar Year)	
	2021 return and balance due	Q1 2022 Estimate Due Date	Extended Due Date	2021 return and balance due	Extended Due Date	2021 return and balance due	Extended Due Date	2021 return and balance due	Extended Due Date
FEDERAL	April 18, 2022 see (1) & (2) below	April 18, 2022 see (1) & (2) below	October 17, 2022	April 18, 2022 see (5) below	October 17, 2022	March 15, 2022 see (8) below	September 15, 2022	March 15, 2022 see (10) below	September 15, 2022
DE	April 18, 2022	May 2, 2022	October 17, 2022	April 18, 2022	October 17, 2022	March 15, 2022	September 15, 2022	March 15, 2022	September 15, 2022
FL		N/A		May 2, 2022	November 1, 2022	N/A see (6) below		April 1, 2022	October 3, 2022
MD	April 18, 2022	April 18, 2022	October 17, 2022	April 18, 2022	October 17, 2022	April 18, 2022	October 17, 2022	April 18, 2022	October 17, 2022
PA	April 18, 2022	April 18, 2022	October 17, 2022	May 18, 2022	November 15, 2022	April 18, 2022	September 15, 2022	April 18, 2022	September 15, 2022
Philadelphia	April 18, 2022 see (3) below	N/A	N/A	April 18, 2022	October 17, 2022	April 18, 2022	September 15, 2022	April 18, 2022	September 15, 2022
NJ	April 18, 2022	April 18, 2022	October 17, 2022	May 16, 2022	November 15, 2022	April 18, 2022	October 17, 2022	April 18, 2022	September 15, 2022
NY	April 18, 2022	April 18, 2022	October 17, 2022	April 18, 2022	October 17, 2022	March 15, 2022	September 15, 2022	March 15, 2022	September 15, 2022
TN		N/A		April 18, 2022 see (4) & (5) below	November 15, 2022	April 18, 2022 see (7) & (8) below	November 15, 2022	April 18, 2022 see (9) & (10) below	November 15, 2022
	Notes: (1) Filers in Maine and Massachusetts have an April 19, 2022 due date because of state holidays. (2): Victims of the December 2021 tornadoes in parts of Arkansas, Kentucky, Illinois & Tennessee and the Colorado wildfires have until May 16, 2022 to file various returns. (3) If you are a Philadelphia resident who receives certain types of unearned income, you may be required to file a School Income Tax (SIT) return.			Notes: (4) Corporations, LLCs and Limited Partnerships doing business in TN do not file an income tax return but must file a franchise & excise tax return. (5): Victims of the December 2021 tornadoes in parts of Arkansas, Kentucky, Illinois & Tennessee and the Colorado wildfires have until May 16, 2022 to file various returns.		Notes: (6) There is no FL corporate income tax filing requirement unless the S-corporation is liable for federal income tax. (7) Corporations, LLCs and Limited Partnerships doing business in TN do not file an income tax return but must file a franchise & excise tax return. (8): Victims of the December 2021 tornadoes in parts of Arkansas, Kentucky, Illinois & Tennessee and the Colorado wildfires have until May 16, 2022 to file various returns.		Notes: (9) Corporations, LLCs and Limited Partnerships doing business in TN do not file an income tax return but must file a franchise & excise tax return. (10): Victims of the December 2021 tornadoes in parts of Arkansas, Kentucky, Illinois & Tennessee and the Colorado wildfires have until May 16, 2022 to file various returns.	