

**2023 Due Dates for Income Tax Returns  
As of January 15, 2023**

	Individual Returns			C Corporation Returns (Calendar Year)		S Corporation Returns (Calendar Year)		Partnership Returns (Calendar Year)	
	2022 return and balance due	Q1 2023 Estimate Due Date	Extended Due Date	2022 return and balance due	Extended Due Date	2022 return and balance due	Extended Due Date	2022 return and balance due	Extended Due Date
FEDERAL	April 18, 2023	April 18, 2023	October 16, 2023	April 18, 2023	October 16, 2023	March 15, 2023	September 15, 2023	March 15, 2023	September 15, 2023
DE	May 1, 2023	May 1, 2023	October 16, 2023	April 18, 2023	October 16, 2023	March 15, 2023	September 15, 2023	March 15, 2023	September 15, 2023
FL		N/A		May 1, 2023	November 1, 2023	N/A see (3) below		April 3, 2023	October 2, 2023
MD	April 18, 2023	April 18, 2023	October 16, 2023	April 18, 2023	November 15, 2023	April 18, 2023	November 15, 2023	April 18, 2023	October 16, 2023
PA	April 18, 2023	April 18, 2023	October 16, 2023	May 15, 2023	November 15, 2023	April 18, 2022	September 15, 2023	April 18, 2023	September 15, 2023
Philadelphia	April 18, 2023 see (1) below	N/A	N/A	April 18, 2023	October 16, 2023	April 18, 2023	September 15, 2023	April 18, 2023	September 15, 2023
NJ	April 18, 2023	April 18, 2023	October 16, 2023	May 15, 2023	November 15, 2023	April 18, 2023	October 16, 2023	April 18, 2023	September 15, 2023
NY	April 18, 2023	April 18, 2023	October 16, 2023	April 18, 2023	October 16, 2023	March 15, 2023	September 15, 2023	March 15, 2023	September 15, 2023
TN		N/A		April 18, 2023 see (2) below	November 15, 2023	April 18, 2023 see (4) below	November 15, 2023	April 18, 2023 see (5) below	November 15, 2023
	Notes: (1) 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: (2) Corporations, LLCs and Limited Partnerships doing business in TN do not file an income tax return but must file a franchise & excise tax return.		Notes: (3) There is no FL corporate income tax filing requirement unless the S-corporation is liable for federal income tax. (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.		Notes: (5) Corporations, LLCs and Limited Partnerships doing business in TN do not file an income tax return but must file a franchise & excise tax return.	