

**2025 Due Dates for Income Tax Returns  
As of January 13, 2025**

	Individual Returns			C Corporation Returns (Calendar Year)		S Corporation Returns (Calendar Year)		Partnership Returns (Calendar Year)	
	2024 return and balance due	Q1 2025 Estimate Due Date	Extended Due Date	2024 return and balance due	Extended Due Date	2024 return and balance due	Extended Due Date	2024 return and balance due	Extended Due Date
<b>FEDERAL</b>	April 15, 2025	April 15, 2025	October 15, 2025	April 15, 2025	October 15, 2025	March 17, 2025	September 15, 2025	March 17, 2025	September 15, 2025
<b>DE</b>	April 30, 2025	April 30, 2025	October 15, 2025	April 15, 2025	October 15, 2025	March 17, 2025	September 15, 2025	March 17, 2025	September 15, 2025
<b>FL</b>	N/A			May 1, 2025	November 3, 2025	N/A see (3) below		April 1, 2025	October 1, 2025
<b>MD</b>	April 15, 2025	April 15, 2025	October 15, 2025	April 15, 2025	November 17, 2025	April 15, 2025	November 17, 2025	April 15, 2025	October 15, 2025
<b>PA</b>	April 15, 2025	April 15, 2025	October 15, 2025	May 15, 2025	November 15, 2025	April 15, 2025	September 15, 2025	April 15, 2025	September 15, 2025
<b>Philadelphia</b>	April 15, 2025 see (1) below	N/A	N/A	April 15, 2025	October 15, 2025	April 15, 2025	September 15, 2025	April 15, 2025	September 15, 2025
<b>NJ</b>	April 15, 2025	April 15, 2025	October 15, 2025	May 15, 2025	November 17, 2025	April 15, 2025	October 15, 2025	April 15, 2025	September 15, 2025
<b>NY</b>	April 15, 2025	April 15, 2025	October 15, 2025	April 15, 2025	October 15, 2025	March 17, 2025	September 15, 2025	March 17, 2025	September 15, 2025
<b>TN</b>	N/A			April 15, 2025 see (2) below	November 17, 2025	April 15, 2025 see (4) below	November 17, 2025	April 15, 2025 see (5) below	November 17, 2025
	<b>Notes:</b> (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.			<b>Notes:</b> (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.		<b>Notes:</b> (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.		<b>Notes:</b> (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.	