

ORIGINAL AND EXTENDED TAX RETURN DUE DATES

These changes are generally effective beginning with 2016 tax returns prepared during the 2017 tax filing season.

RETURN TYPE	DUE DATE UNDER PRIOR LAW	NEW LAW ORIGINAL AND EXTENDED DUE DATES (DATES CHANGED BY LAW IN BOLD)		COMMENTS
Partnership (calendar year) Form 1065	April 15 September 15	March 15 September 15		For fiscal year partnerships, returns will be due on the 15th day of the 3rd month after year-end.
S Corporation (calendar year) Form 1120S	March 15 September 15	March 15 September 15		
Trust and Estate Form 1041	April 15 September 15	April 15 September 30		
C Corporation (calendar year) Form 1120	March 15 September 15	Before 1/1/2026 April 15 September 15	After 12/31/2025 April 15 October 15	Starting with 2016 returns, all C corps besides December 31 and June 30 year-ends (including those with fiscal year-ends) will be due on the 15th of the 4th month after the year-end.
C Corporation Fiscal Year End other than 12/31 or 6/30	15 th day of 3rd month after year-end 15 th day of 9th month after year-end	15 th day of 4th month after year-end 15 th day of 10th month after year-end		
C Corporation Fiscal Year End 6/30 Form 1120	September 15 March 15	Before 1/1/2026 September 15 April 15	After 12/31/2025 October 15 April 15	The new due date rules for C Corporations with fiscal years ending on June 30 are effective for taxable years beginning after 12/31/2025.
Individual Form 1040	April 15 October 15	April 15 October 15		
Exempt Organizations Form 990	May 15 August 15 November 15	May 15 November 15		New extension will be a single, automatic 6-month extension, eliminating the need to process the current first 90-day extension.
Employee Benefit Plans Form 5500	7 months after the plan-year end Additional 2 ½ months extension with Form 5558	7 months after the plan-year end Additional 2½ months extension with Form 5558		
Foreign Trusts with a US Owner Form 3520-A	March 15 September 15	March 15 September 15		
FinCEN Report 114	June 30	April 15 October 15		
Information Returns (ie. W-2 and 1099s)	To IRS/SSA - February 28 and March 31 filed electronically	Forms W-2 and certain 1099-MISC due to IRS/SSA January 31. All other Forms 1099 due February 28; March 31 if filed electronically.		Form W-2 and most Forms 1099-MISC due to IRS/SSA January 31.

EXTENDED DUE DATES

- + **Forms 1040, 1065 and 1120S:** A six-month period beginning on the due date for filing the return without regard to any extensions.
- + **Form 1041:** A 5½-month period beginning on the due date for filing the return without regard to any extensions.
- + **Form 1120:** Generally a six-month period beginning on the due date for filing the return without regard to any extensions. December 31 year-end C corporations before January 1, 2026, shall have a five-month extension, and June 30 year-end C corporations before January 1, 2026, shall have a seven-month extension.
- + **Form 3520:** A maximum extension for a six-month period ending 2½ months after the due date for filing the return without regard to any extensions.
- + **Form 3520-A:** A maximum extension for a six-month period beginning on the 15th day of the 3rd month after the close of the tax year.
- + **Forms 990 Series:** An automatic six-month period beginning on the due date for filing the return without regard to any extensions.
- + **Form 4720:** An automatic six-month period beginning on the due date for filing the return without regard to any extensions.
- + **Form 5227:** An automatic six-month period beginning on the due date for filing the return without regard to any extensions.
- + **Form 6069:** An automatic six-month period beginning on the due date for filing the return without regard to any extensions.
- + **Form 8870** shall be an automatic six-month period beginning on the due date for filing the return (without regard to any extensions.)
- + **FinCEN Form 114:** A maximum extension for a six-month period ending Oct. 15, and with provision for an extension under rules similar to the rules of 26 C.F.R. 1.6081-5.