

Original and Extended Tax Return Due Dates

These changes are generally effective for taxable years starting after Dec. 31, 2015 (2016 tax returns prepared during the 2017 tax filing season).

| Return Type | Due Dates Under Prior Law | New Law: Original and Extended Due Dates (Dates changed by law in bold) | | Comments |
|--|--|---|-----------------------------------|--|
| Partnership (calendar year) Form 1065 | April 15 Sept. 15 | March 15 Sept. 15 | | Under the new law, for fiscal year partnerships, returns will be due on the 15th day of the 3rd month after the year-end. A six-month extension is allowed from that date. |
| S Corporation (calendar year) Form 1120S | March 15 Sept. 15 | March 15 Sept. 15 | | No change |
| Trust and Estate Form 1041 | April 15 Sept. 15 | April 15 Sept. 30 | | |
| C Corporation (calendar year) Form 1120 | March 15 Sept. 15 | Before Jan. 1, 2026 | After Dec. 31, 2025 | Starting with 2016 tax returns, all other C corps besides Dec. 31 and June 30 year-ends (including those with other fiscal year-ends) will be due on the 15th of the 4th month after the year-end. A six-month extension is allowed from that date. |
| | | April 15 Sept. 15 | April 15 Oct. 15 | |
| C Corporation Fiscal Year End (other than Dec. 31 or June 30) | 15th day of 3rd month after year-end 15th day of 9th month after year-end | 15th day of 4th month after year-end 15th day of 10th month after year-end | | |
| C Corporation June 30 Fiscal Year Form 1120 | Sept. 15 March 15 | Before Jan. 1, 2026 | After Dec. 31, 2025 | Special rule for C Corporations with fiscal years ending on June 30 — the new due date rules will go into effect for returns with taxable years beginning after Dec. 31, 2025 (2027 filing season). |
| | | Sept. 15 April 15 | Oct. 15 April 15 | |
| Individual Form 1040 | April 15 Oct. 15 | April 15 Oct. 15 | | No change |
| Exempt Organizations Forms 990 | May 15 Aug. 15 Nov. 15 | May 15 Nov. 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 | July 31 Oct. 15 | July 31 Oct. 15 | | No change. (Federal law enacted in December 2015 repealed a previously enacted extension.) |
| Foreign Trusts with a U.S. Owner Form 3520-A | March 15 Sept. 15 | March 15 Sept. 15 | | No change |
| FinCEN Report 114 | June 30 | April 15 Oct. 15 | | Foreign Bank and Financial Accounts Report (FBAR) |
| Information Returns (i.e., W-2 and 1099s) | To IRS/SSA — Feb. 28 and March 31 if filed electronically | Forms W-2 and certain 1099-MISC due to IRS/SSA Jan. 31. All other Forms 1099 due Feb. 28; March 31 if filed electronically. | | Form W-2 and most Forms 1099-MISC due to IRS/SSA Jan. 31 (same date they are due to the taxpayer). |

Revised Jan. 22, 2016.

Extended Due Dates:

(These dates apply for taxable years beginning after Dec. 31, 2015 [2017 filing season — for 2016 tax returns]).

1. **Forms 1040, 1065 and 1120S** shall be a six-month period beginning on the due date for filing the return (without regard to any extensions).
2. **Form 1041** shall be a 5½-month period beginning on the due date for filing the return (without regard to any extensions).
3. **Form 1120** generally shall be a six-month period beginning on the due date for filing the return (without regard to any extensions). Note that Dec. 31 year-end C corporations before Jan. 1, 2026, shall have a five-month extension, and June 30 year-end C corporations before Jan 1, 2026, shall have a seven-month extension.
4. **Form 3520**, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, for calendar year filers shall have due date of April 15, with maximum extension for a six-month period ending Oct. 15.
5. **Form 3520-A**, Annual Information Return of a Foreign Trust with a United States Owner, shall be the 15th day of the 3rd month after the close of the trust's taxable year, and the maximum extension shall be a six-month period beginning on such day.
6. **Forms 990 (series)** returns of organizations exempt from income tax shall be an automatic six-month period beginning on the due date for filing the return (without regard to any extensions).
7. **Form 4720** returns of excise taxes shall be an automatic six-month period beginning on the due date for filing the return (without regard to any extensions).
8. **Form 5227** shall be an automatic six-month period beginning on the due date for filing the return (without regard to any extensions).
9. **Form 6069** returns of excise taxes shall be an automatic six-month period beginning on the due date for filing the return (without regard to any extensions).
10. **Form 8870** shall be an automatic six-month period beginning on the due date for filing the return (without regard to any extensions).
11. **FinCEN Form 114**, relating to Report of Foreign Bank and Financial Accounts, shall be April 15 with 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. For any taxpayer required to file such form for the first time, the Secretary of the Treasury may waive any penalty for failure to timely request or file an extension.

