

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	<b>March 15</b> 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 <b>Sept. 30</b>		
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 <b>4th month</b> after the year-end. A six-month extension is allowed from that date.
		April 15 Sept. 15	April 15 <b>Oct. 15</b>	
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 <b>4th month</b> after year-end 15th day of <b>10th month</b> 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 <b>April 15</b>	<b>Oct. 15</b> <b>April 15</b>	
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 <b>Nov. 15</b>		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 <b>Nov. 15</b>		
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	<b>April 15</b> <b>Oct. 15</b>		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	To IRS/SSA – Feb. 28 and March 31 if filed electronically		No change

**Note:** New due date rules will go into effect for the 2017 Tax Filing Season (Tax Year 2016), except for C Corps as noted above.

## Extended Due Dates:

(These dates apply for taxable years beginning after Dec. 31, 2015 (2016 Filing Season)).

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. **Form 5500** shall be an automatic 3½-month period beginning on the due date for filing the return (without regard to any extensions).
7. **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).
8. **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).
9. **Form 5227** shall be an automatic six-month period beginning on the due date for filing the return (without regard to any extensions).
10. **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).
11. **Form 8870** shall be an automatic six-month period beginning on the due date for filing the return (without regard to any extensions).
12. **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.

