

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	<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	Calendar year C corps will be due on the 15th day of the 4th month after year-end. <a href="#">Form 7004 instructions</a> and <a href="#">IRS website</a> provide a 6-month extension to Oct. 15 for calendar year C corps.
		April 15 Sept. 15 (Oct. 15, per IRS Form 7004 Instructions and IRS website)**	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		Fiscal year C corps will be due on the 15th day of the 4th month after year-end. A 6-month extension is allowed from that date.
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 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 (Federal law enacted in December 2015 repealed a previously enacted extension.)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	<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	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 Feb. 8, 2017.**

\*\* Law provided for a Sept. 15 due date. But, according to the new [Form 7004](#) instructions and [IRS website](#), the IRS has used its authority to permit an automatic six-month extension to Oct. 15.

## 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, but, according to the new Form 7004 instructions, the IRS has used its authority to permit an automatic six month extension. Also note that 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. Per guidance from [FinCEN](#), an automatic extension to Oct. 15 is available with no specific request for an extension required. 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.

