



Tax Form	Prior Due Date(s)	New Due Dates (generally effective for tax years starting after Dec. 31, 2015, i.e., 2016 returns prepared in 2017)	Notes
1040, U.S. Individual Income Tax Return	April 15 October 15 (extended)	April 15 October 15 (extended)	No change to Form 1040 due dates.
1041, U.S. Income Tax Return for Estates and Trusts	April 15 September 15 (extended)	April 15 <b>September 30 (extended)</b>	Extended due date has changed from September 15 to September 30.
3520-A, Annual Information Return of Foreign Trust With a U.S. Owner	March 15 September 15 (extended)	March 15 September 15 (extended)	No change to Form 3520-A due dates.
3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts	April 15 October 15 (extended)	April 15 October 15 (extended)	No change to Form 3520 due dates. This form is due on the date one's income tax return is due, including extensions. When filed with respect to a U.S. decedent, it is due on the date Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, is due, including extensions (or would be if the estate were required to file a return).



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FinCen Report 114 (so-called FBAR)	June 30 No extensions were available	April 15 October 15 (extended)	FBARs due dates are now aligned with Form 1040 due dates.
1065, U.S. Return of Partnership Income	April 15 September 15 (extended)	March 15 September 15 (extended)	New original due date for Form 1065. Fiscal year partnership returns due 15th day of 3rd month after year end; 6 month extension allowed.
1120S, U.S. Income Tax Return for an S Corporation	March 15 September 15 (extended)	March 15 September 15 (extended)	No change to Form 1120S due dates.
1120, U.S. Corporation Income Tax Return - <i>calendar year</i>	March 15 September 15 (extended)	<i>Taxable years beginning before January 1, 2026:</i> April 15 September 15 (extended)  <i>Taxable years beginning after December 31, 2025:</i> April 15 October 15 (extended)	Form 1120 due dates are complex; there are different rules for calendar, June 30, and other fiscal year ends.



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1120, U.S. Corporation Income Tax Return - <i>June 30 fiscal year</i>	September 15 Following March 15 (extended)	<p><i>Taxable years beginning before January 1, 2026: September 15 Following April 15 (extended)</i></p> <p><i>Taxable years beginning after December 31, 2025: October 15 Following April 15 (extended)</i></p>	Form 1120 due dates are complex; there are different rules for calendar, June 30, and other fiscal year ends.
1120, U.S. Corporation Income Tax Return - <i>fiscal year other than December 31 or June 30</i>	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	Form 1120 due dates are complex; there are different rules for calendar, June 30, and other fiscal year ends.
990-N--Electronic Notice (e-Postcard)	15 <sup>th</sup> day of 5 <sup>th</sup> month after year end	15 <sup>th</sup> day of 5 <sup>th</sup> month after year end	IRS will send a reminder if form is not filed on time; revocation effective on third original due date if no returns filed for 3 consecutive years
990, 990-EZ, 990-PF, 990-T Return of Organization Exempt From Income Tax	May 15, August 15 (first extension) November 15 (second extension)	May 15 November 15 (extended)	Fiscal year returns due 15 <sup>th</sup> day of 5 <sup>th</sup> month after year end. Form 990 will have only one automatic 6-month extension for years beginning after December 31, 2015.



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Form 4720>Returns of Excise Taxes	May 15, August 15 (first extension) November 15 (second extension)	May 15 <b>November 15 (extended)</b>	Fiscal year returns due 15 <sup>th</sup> day after 5 <sup>th</sup> month after year end. One automatic 6- month extension for years beginning after December 31, 2015. File Form 8868. Form 4720 requires its own extension.
Form 5227-Split Interest Trust Information Return	April 15, July 15 (extended), October 15 (second extension)	April 15 <b>October 15 (extended)</b>	Fiscal year returns due 15 <sup>th</sup> day after 5 <sup>th</sup> month after year end. One automatic 6- month extension for years beginning after December 31, 2015. File Form 8868.
Form 4720>Returns of Excise Taxes	July 31 October 15 (extended)	July 31 October 15 (extended)	No change to Form 5500 due dates.
W-2, 1099, Information Returns	Due to Internal Revenue Service/Social Security Administration: February 28 March 31 (if filed electronically)	W-2 and certain 1099-MISC forms: <b>Due to IRS/SSA January 31</b>  All other Forms 1099: February 28 March 31 (if filed electronically)	New due date of January 31 for W-2 and certain 1099- MISC forms where Nonemployee Compensation is reported in Box 7.