



| 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 September 30 (extended) | 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 th day of 5 th month after year end | 15 th day of 5 th 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 th day of 5 th 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 November 15 (extended) | Fiscal year returns due 15 th day after 5 th 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 October 15 (extended) | Fiscal year returns due 15 th day after 5 th 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: Due to IRS/SSA January 31 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. |