

# U.S. TAX ALERT



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## Table 1: Original and extended tax return due dates

Changes are generally effective for taxable years starting after December 31, 2015

November 2016

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>	Oct. 15 <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 Forms 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 (Federal law enacted in December 2015 repealed a previously enacted extension.)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).

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**November 2016**

## Table 2: Due Dates to File a Return or an Extension for 2016 Tax Season

Apply to returns for taxable year beginning after December 31, 2015

	Calendar Year		Fiscal Year	
	First Deadline	Extended Deadline	First Deadline	Extended Deadline
Individual Income Tax Return (Form 1040)	April 17, 2017	October 16, 2017	N/A	N/A
Trust and Estate Income Tax Return (Form 1041)	April 17, 2017	October 2, 2017	the 15th day of the fourth month following the end of the tax year	five months extension
Partnership Returns (Form 1065)	March 15, 2017	September 15, 2017	the 15th day of the third month following the end of the tax year	six months extension
C Corporation Returns (Form 1120)	April 17, 2017	September 15, 2017	the 15th day of the fourth month following the end of the tax year	six months extension
C Corporation Returns - June 30 Year-end	N/A	N/A	September 15, 2016	April 15, 2017
S Corporation Returns (Form 1120S)	March 15, 2017	September 15, 2017	the 15th day of the third month following the end of the tax year	six month extension
FBAR (Fincen Form 114)	April 15, 2017	October 15, 2017	N/A	N/A
Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts (Form 3520)	April 17, 2017	October 16, 2017	N/A	N/A