

Tax Return Due Dates

Return Type	New Law: Original and Extended Due Dates (Dates changed by law in bold)		Comments
Partnership (calendar year) Form 1065	March 15 Sept. 15		Under the new law, for fiscal year partnerships, returns will be due on the 15th day of the 3 rd month after the year-end. A six-month extension is allowed from that date.
S Corporation (calendar year) Form 1120S	March 15 Sept. 15		No change
Trust & Estate Form 1041	April 15 Sept. 30		
C Corporation (calendar year) Form 1120	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 15 th of the 4th month after the year-end. A six-month extension is allowed from that date.
C Corporation Fiscal Year-End (other than Dec. 31 or June 30)	15 th day of 4th month after year-end 15 th day of 10th month after year-end		
C Corporation June 30 Fiscal Year Form 1120	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 April 15	Oct. 15 April 15	
Individual Form 1040	April 15 Oct. 15		No change
Exempt Organizations Forms 990	May 15 Nov. 15		New extension will be a single, automatic 6-month extension, eliminating the need to process the current 1 st 90-day extension.
Employee Benefit plans 5500	July 31 Nov. 15		
Foreign Trusts with a U.S. Owner Form 3520-A	March 15 Sept. 15		No change
FinCEN Report 114	April 15 Oct. 15		Foreign Bank and Financial Accounts Report (FBAR)
Information Returns (i.e., W-2 and 1099s)	To IRS/SSA – January 31 for W2 forms and 1099s that include withholding		All other 1099s No change