

Original and Extended Tax Return Due Dates

Return Type	Original Due Dates	Extended Due Dates	Comments
Partnership (Calendar year) Form 1065	March 15	September 15	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	September 15	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
Trust and Estate Form 1041	April 15	September 30	
C Corporation (Calendar year) Form 1120	Before Jan. 1, 2026: April 15 After Dec.31, 2025: April 15	Before Jan. 1, 2026: September 15 After Dec.31, 2025: October 15	
C Corporation Fiscal Year End (other than Dec. 31 or June 30)	15th day of 4th month after year- end	15th day of 10th month after year- end	
C Corporation June 30 Fiscal Year Form 1120	Before Jan. 1, 2026: Sept. 15 After Dec.31, 2025: Oct. 15	Before Jan. 1, 2026: April 15 After Dec.31, 2025: April 15	
Individual Form 1040	April 15	October 15	
Exempt Organizations Forms 990	May 15	November 15	
Employee Benefit Plan Form 5500	July 31	November 15	
Foreign Trusts with a U.S. Owner Form 3520-A	March 15	September 15	
FinCEN Report 114	April 15	October 15	Foreign Bank and Financial Accounts Report (FBAR). Starting April 15, 2017, all taxpayers will automatically be granted six-month extension to October 15 that do not have to request extensions
Information Returns (i.e.: W-2 and 1099s)	To IRS/SSA-Feb. 28 and March 31 if filed electronically		