

## ORIGINAL and EXTENDED TAX RETURN DUE DATES

These changes are generally effective for taxable years starting after December 31, 2015.  
(2016 tax returns prepared during the 2017 tax filing season)

Return Type	Prior Laws Original and Extended Due Dates	NEW LAWS Original and Extended Due Dates (Dates changed by law in bold)		Comments
Partnership Form 1065 (calendar year)	April 15 (original) Sept 15 (extension)	<b>March 15 (original)</b> Sept 15 (extension)		Fiscal year Partnership returns will be due: <b>15th day of the 3rd month, after the year-end</b> Six-month extension is allowed from that date
S Corporation Form 1120S (calendar year)	March 15 (original) Sept 15 (extension)	March 15 (original) Sept 15 (extension)		No change
Trust and Estate Form 1041	April 15 (original) Sept 15 (extension)	April 15 (original) <b>Sept 30 (extension)</b>		
C Corporation Form 1120 (calendar year)		Before Jan. 1, 2026  April 15 (original) Sept 15 (extension)	After Dec. 31, 2025  April 15 (original) <b>Oct 15 (extension)</b>	Starting with 2016 tax returns: All C Corps besides Dec. 31 and June 30 year-ends (including those with other fiscal year-ends) will be due: <b>15th of the 4th month after the year-end</b> Six-month extension is allowed from that date
Information Returns (i.e., W-2 and 1099s)	To IRS/SSA February 28  March 31 (if filed electronically)	Forms W-2 and certain 1099-MISC <b>Due to IRS/SSA January 31</b>  All other Forms 1099 due February 28 March 31 (if filed electronically)		Forms W-2 and most Forms 1099-MISC <b>Due to IRS/SSA January 31</b> (same date as due to the taxpayer)