



## Federal tax return due dates chart

For use in complying with common federal tax return due dates.

Return type	Original due date*	Extended due date*
<b>Individual</b> Form 1040	April 15	October 15. See Form 4868.
<b>Partnership</b> Form 1065 <b>S corporation</b> Form 1120S	15 <sup>th</sup> day of the 3 <sup>rd</sup> month after the end of the entity's tax year; due March 15 for a calendar-year entity	Automatic extension period of six months; due September 15 for a calendar-year entity. See Form 7004.
<b>C corporation</b> Form 1120	<ul style="list-style-type: none"> <li>15<sup>th</sup> day of the 4<sup>th</sup> month after the end of the entity's tax year (except for a June 30 fiscal-year entity); due April 15 for a calendar-year entity</li> <li>15<sup>th</sup> day of the 3<sup>rd</sup> month after the end of the entity's tax year for a June 30 fiscal-year entity; due September 15</li> </ul>	Automatic extension period of six months; due October 15 for a calendar-year entity. C corporations with tax years ending June 30 are eligible for an automatic extension period of seven months (six-month extension if filing Form 1120-POL). See Form 7004.
<b>Trust and estate</b> Form 1041	15 <sup>th</sup> day of the 4 <sup>th</sup> month after the end of the entity's tax year; due April 15 for a calendar-year entity	Automatic extension period of 5 ½ months; due September 30 for a calendar-year entity. See Form 7004.
<b>Estate tax return</b> Form 706	Due within nine months after the date of the decedent's death	Automatic six-month extension is available. See Form 4768.
<b>Gift tax return</b> Form 709	April 15 (of the year after the gift was made)	A federal income tax return extension automatically extends a gift tax return. If no extension is filed, Form 8892 provides an automatic six-month extension.
<b>Exempt organization</b> Form 990 (series)	15 <sup>th</sup> day of the 5 <sup>th</sup> month after the end of the entity's tax year; due May 15 for a calendar-year entity	Automatic extension period of six months; due November 15 for a calendar-year entity. See Form 8868.
<b>Employee benefit plan</b> Form 5500 (series)	<ul style="list-style-type: none"> <li>Last day of the 7<sup>th</sup> calendar month after the end of the plan's tax year; due July 31 for a calendar-year plan</li> <li>See the Form 5500 instructions for exceptions for direct filing entities (DFEs).</li> </ul>	One-time extension that is no later than the 15 <sup>th</sup> day of the 3 <sup>rd</sup> month after the return/report's normal due date; due October 15 for a calendar-year plan. See Form 5558.
<b>FinCEN</b> Form 114/FBAR	April 15	October 15. An automatic extension is available with no request for an extension required.
<b>Information returns</b>	<ul style="list-style-type: none"> <li>Forms W-2 and 1099-MISC (if reporting nonemployee compensation) are due January 31, whether filing on paper or electronically.</li> <li>Forms 1097, 1098, 1099, 3921, 3922 or W-2G are due on paper by February 28, or April 1, if filing electronically.</li> <li>Forms 5498, 5498-ESA, 5498-QA and 5498-SA are due May 31.</li> </ul>	The extension (if available) is 30 days from the original due date. See Form 8809.
*If the due date falls on a Saturday, Sunday or legal holiday, the deadline is moved to the next business day. See the applicable form instructions for more guidance. Note that a filing extension does not extend the time to pay any taxes.		