



FEDERAL TAX RETURN DUE DATES

RETURN TYPE	ORIGINAL DUE DATE*	EXTENDED DUE DATE*
Individual <i>Form 1040</i>	April 15	October 15 (see Form 4868)
Partnership <i>Form 1065</i>	<ul style="list-style-type: none">• March 15 (<i>calendar year entity</i>)• 15th day of the 3rd month after the end of entity's tax year	<ul style="list-style-type: none">• September 15 (<i>calendar year entity</i>)• Six Months (<i>see Form 7004</i>)
S-Corporation <i>Form 1120-S</i>	<ul style="list-style-type: none">• March 15 (<i>calendar year entity</i>)• 15th day of the 3rd month after the end of entity's tax year	<ul style="list-style-type: none">• September 15 (<i>calendar year entity</i>)• Six Months (<i>see Form 7004</i>)
C-Corporation <i>Form 1120</i>	<ul style="list-style-type: none">• April 15 (<i>calendar year entity</i>)• 15th day of the 4th month after the end of entity's tax year• 15th day of the 3rd month after the end of entity's tax year for a June 30 FYE	<ul style="list-style-type: none">• October 15 (<i>calendar year entity</i>)• Six Months• Seven Months (<i>see Form 7004</i>)
Trust and/or Estate <i>Form 1040</i>	<ul style="list-style-type: none">• April 15 (<i>calendar year entity</i>)• 15th day of the 4th month after the end of entity's tax year	<ul style="list-style-type: none">• September 30 (<i>calendar year entity</i>)• 5 ½ months (<i>see Form 7004</i>)
Estate <i>Form 706</i>	Due within nine months after the date of decedent's death	Six months (<i>see Form 4768</i>)
Gift <i>Form 709</i>	April 15 (<i>of the year after the gift was made</i>)	A federal income tax return extension automatically extends a gift tax return. <i>If no extension is filed, Form 8892 provides an automatic six-month extension.</i>
Exempt Organization <i>Form 990 (series)</i>	<ul style="list-style-type: none">• May 15 (<i>calendar year entity</i>)• 15th day of the 5th month after the end of entity's tax year	<ul style="list-style-type: none">• November 15 (<i>calendar year entity</i>)• Six Months (<i>see Form 8868</i>)
Employee Benefit Plan <i>Form 5500 (series)</i>	<ul style="list-style-type: none">• July 31 (<i>calendar year entity</i>)• Last day of the 7th calendar month after the end of the plan's tax year	<ul style="list-style-type: none">• October 15 (<i>calendar year entity</i>)• 3 ½ months (<i>see Form 5558</i>)
Information Returns	<ul style="list-style-type: none">• Forms W-2 & 1099-MISC (<i>if reporting nonemployee compensation</i>) are due January 31, whether filing on paper or electronically• Forms 1097, 1098, 1099, 3921, 3922 or W2G are due on paper by February 28, or April 1, if filing electronically• Forms 5498, 5498-ESA, 5498-QA and 5498-SA are due May 31.	The extension (<i>if available</i>) is 30 days from the original due date. (<i>See Form 8809</i>)

*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.