

**Income Tax Return Due Dates - Selected Returns**

**As Modified By the Surface Transportation and Veterans Health Care Choice Improvement Act of 2015**

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<b>Form</b>	<b>2015 Tax Year Rules - Due Date</b>	<b>2015 Rules - Extension</b>	<b>2016 Tax Year &amp; After - Due Date</b>	<b>2016 &amp; After - Extension</b>
<b>Individuals - Form 1040</b>	April 15, or 15th day of fourth month following close of fiscal year	6 months - October 15 for calendar year taxpayers	April 15, or 15th day of fourth month following close of fiscal year	6 months - October 15 for calendar year taxpayers
<b>Partnerships - Form 1065</b>	April 15, or 15th day of fourth month following close of fiscal year	5 months - September 15 for calendar year taxpayers (Form 7004 - automatic)	March 15, or 15th day of third month following close of fiscal year	6 months - September 15 for calendar year taxpayers
<b>S Corporations - Form 1120S</b>	March 15, or 15th day of third month following close of fiscal year	6 months - September 15 for calendar year taxpayers (Form 7004 - automatic)	March 15, or 15th day of third month following close of fiscal year	6 months - September 15 for calendar year taxpayers
<b>C Corporations - Form 1120</b>	March 15, or 15th day of third month following close of fiscal year	6 months - September 15 for calendar year taxpayers (Form 7004 - automatic)	April 15, or 15th day of fourth month following close of fiscal year	Until 2026 tax year, 5 months for calendar year taxpayers
<b>Trusts - Form 1041</b>	April 15, or 15th day of fourth month following close of fiscal year	5 months - September 15 for calendar year taxpayers (Form 7004 - automatic)	April 15, or 15th day of fourth month following close of fiscal year	5 1/2 months - September 30 for calendar year taxpayers
<b>Exempt Orgs - Form 990/990-PF, 990-EZ</b>	May 15, or 15th day of 5th month following close of fiscal year	3 months automatic (August), then 6 month not automatic (November) for calendar year taxpayers (Form 8868)	May 15, or 15th day of 5th month following close of fiscal year	6 months - November 15 for calendar year taxpayers
<b>Foreign Trusts - Form 3520-A</b>	March 15, or 15th day of third month following close of fiscal year	6 months - September 15 for calendar year taxpayers	March 15, or 15th day of third month following close of fiscal year	6 months - September 15 for calendar year taxpayers
<b>Foreign Trusts &amp; Foreign Gifts - Form 3520</b>	Due date of income tax return (or Form 706 as to U.S. decedents), as extended	6 months - October 15 for calendar year taxpayers (with income tax extension)	April 15, or 15th day of fourth month following close of fiscal year	6 months - October 15 for calendar year taxpayers
<b>FinCEN Report 114 (FBAR)</b>	June 30	None	April 15	6 months

NOTE: special rules for foreign taxpayers and other circumstances - confirm with instructions or regulations before relying upon