

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

Return Type	Due Dates	Extended Due Dates
Partnership (calendar year Form 1065)	March 16, 2020	September 15, 2020
Trust and Estate Form 1041	April 15, 2020	September 30, 2020
C Corporation (calendar year) Form 1120	April 15, 2020	October 15, 2020
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
Individual Form 1040	April 15, 2020	October 15, 2020
Employee Benefit Plans Form 5500	July 31, 2020	October 15, 2020
FinCEN Report 114	April 15, 2020	October 15, 2020
S Corporation (calendar year) Form 1120S	March 16, 2020	September 15, 2020
Exempt Organizations Forms 990	May 15, 2020	November 16, 2020
Exempt Organizations Forms 990 Fiscal Year End	15th day of the 5th month after year-end	15th day of 8th month after year-end
Information Returns (i.e., W-2 and 1099s)	January 31, 2020	

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