

## Annual Filing Deadline Calendar

Below is a general schedule of filing deadlines throughout the year. If any due date falls on a Saturday, Sunday or legal holiday, the deadline is moved to the next business day.

Please note: deadlines for entities with a year-end other than December 31<sup>st</sup> are listed at the end of this calendar.

### Form W-2 & Form 1099 (Recipient Copies)

Due date [January 31](#)

### Form W-2 & Form 1099 (SSA/IRS)

Due date [February 28 \(paper file\)](#)

Due date [March 31 \(e-file\)](#)

### Form 1040 - Individual Tax Return

Due date [April 15](#)

Final extension [October 15](#)

### Form 1040-ES - Individual Estimated Tax Payments

1st Installment [April 15](#)

2nd Installment [June 15](#)

3rd Installment [September 15](#)

4th Installment [January 15](#) (following year)

### Form 1065 - Partnership Income Tax Return

Due date [April 15](#)

Final extension [September 15](#)

### Form 1041 - Fiduciary (Trust) Income Tax Return

Due date [April 15](#)

Final extension [September 15](#)

### Form 1120 - Corporation Income Tax Return

Due date [March 15](#)

Final extension [September 15](#)

**Form 1120S - Sub-S Corporation Income Tax Return**

Due date **March 15**

Final extension **September 15**

**Form 990 – Return of Organization Exempt from Income Tax**

Due date **May 15**

Initial extension **August 15**

Final extension **November 15**

**Rules of thumb for entities with a year-end other than December 31:**

**Form 1120 - Corporation Income Tax Return**

Due by the 15<sup>th</sup> day of the 3<sup>rd</sup> month following date tax year ended

**Form 1120S - S Corporation Income Tax Return**

Due by the 15<sup>th</sup> day of the 3<sup>rd</sup> month following date tax year ended

**Form 1065 - Partnership Income Tax Return**

Due by the 15<sup>th</sup> day of the 4<sup>th</sup> month following date tax year ended

**Form 1041 - Fiduciary (Trust) Income Tax Return**

Due by the 15<sup>th</sup> day of the 4<sup>th</sup> month following date tax year ended

**Form 990 - Return of Organization Exempt from Income Tax**

Due by the 15<sup>th</sup> day of the 5<sup>th</sup> month after organization's accounting period ends