Key Tax Filing Deadlines Changed

ARTICLE 12.15.16   DEAN DORTON

Due dates for certain tax returns for the 2017 tax filing season (returns for 2016) and beyond have been changed. The changes, based on the tax year being the calendar year, are highlighted in the chart below.

		Due Date		Extended Deadline	
Return Type	**Form Number**	**Former**	**New**	**Former**	**New**
Partnership	1065	April 15	**March 15**	Sept. 15	Sept. 15
S Corporation	1120-S	March 15	March 15	Sept. 15	Sept. 15
Trust and Estate	1041	April 15	April 15	Sept. 15	**Sept. 30**
C Corporation	1120	March 15	**April 15**	Sept. 15	Sept. 15
Individual	1040	April 15	April 15	Oct. 15	Oct. 15
Foreign Account Reporting	FinCen114	June 30	**April 15**	None	**Oct. 15**
Exempt Organization	990	May 15	May 15	Nov. 15	Nov. 15

Note that the dates shown do not reflect what the due dates were or will be in cases where these dates fall on weekends or holidays. In these cases, the due dates fall back to the next business day.

The due dates for certain wage information forms also have changed. Forms W-2 and Forms 1099-MISC with amounts reported in box 7 for nonemployee compensation must be submitted to the IRS by January 31. The extended due date for electronically filing these forms is no longer available. The forms are due to be sent to the recipients by January 31, as well.

If you have any questions, contact your Dean Dorton advisor or Natalie Schuler at nschuler@deandorton.com.