

Federal due dates chart updated for COVID-19 relief

For use in complying with federal tax return due dates as modified by [IRS Notice 2020-18](#) and [IRS Notice 2020-20](#). See the AICPA's state due dates chart updated for COVID-19 relief for state details.

Return/form type	Original due date	Revised due date	Extended date and notes
Individuals			
Form 1040	April 15	July 15	October 15 Interest and late-payment penalties will be waived on payments from April 16 through July 15.
Form 1040-ES installment 1	April 15	July 15	N/A
Form 1040-ES installment 2	June 15	N/A	N/A
Partnerships and S corporations			
Form 1065 Form 1120-S	15 th day of the 3 rd month after the end of the entity's tax year; due March 15 for a calendar-year entity	N/A for calendar-year entity; per IRS FAQs , Jan. 31 fiscal-year entities' due date is postponed to July 15	Automatic extension period of six months; due September 15 for a calendar-year entity. See Form 7004. Per IRS FAQs , the due date for a July 30 fiscal-year entity that was extended on October 15 to April 15 is postponed to July 15.
C corporations			
Form 1120	15 th day of the 4 th month after the end of the entity's tax year (except for a June 30 fiscal-year entity); due April 15 for a calendar-year entity 15 th day of the 3 rd month after the end of the entity's tax year for a June 30 fiscal-year entity; due September 15	July 15 for calendar-year entities	Automatic extension period of six months; due October 15 for a calendar-year entity. C corporations with tax years ending June 30 are eligible for an automatic extension period of seven months (six-month extension if filing Form 1120-POL). See Form 7004. Relief includes the following forms per IRS FAQs : 1120, 1120-C, 1120-F, 1120-FSC, 1120-L, 1120-ND, 1120-PC, 1120-REIT, 1120-SF, 8991 (payments due under Sec. 59A).
Calendar year estimated tax installment 1	April 15	July 15	Corporations required to make estimated payments may include S corporations, tax-exempt corporations, tax-exempt trusts and domestic private foundations.
Calendar year estimated tax installment 2	June 15	N/A	N/A
Form 4466 (Application for Quick Refund of Overpayment of Estimated Tax)	No later than the due date for filing the corporation's tax return (not including extensions)	N/A	N/A

Return/form type	Original due date	Revised due date	Extended date and notes
Trusts and estates			
Form 1041	15 th day of the 4 th month after the end of the entity's tax year; due April 15 for a calendar-year entity	July 15	Automatic extension period of 5½ months; due September 30 for a calendar-year entity. See Form 7004. Relief includes the following forms per IRS FAQs : 1041, 1041-N, 1041-QFT, 8960.
Estate tax returns			
Form 706	Due within nine months after the date of the decedent's death	N/A	Automatic six-month extension is available. See Form 4768.
Gift tax returns			
Form 709	April 15 (of the year after the gift was made)	July 15	IRS Notice 2020-20 provides relief for filing and payment of gift (and generation-skipping transfer) tax returns originally due April 15.
Exempt organizations			
Form 990 (series)	15 th day of the 5 th month after the end of the entity's tax year; due May 15 for a calendar-year entity	N/A	Automatic extension period of six months; due November 15 for a calendar-year entity. See Form 8868.
Employee benefit plans			
Form 5500 (series)	Last day of the 7 th calendar month after the end of the plan's tax year; due July 31 for a calendar-year plan. See Form 5500 instructions for exceptions for direct filing entities (DFEs).	N/A	One-time extension that is no later than the 15 th day of the 3 rd month after the return/report's normal due date; due October 15 for a calendar-year plan. See Form 5558.
FinCEN			
Form 114/FBAR	April 15	N/A	October 15. An automatic extension is available with no request for an extension required.
Information returns/payroll returns/excise tax returns			
Various forms	Various due dates	N/A	Relief does not include postponement of filing or payment for information returns, payroll returns or excise tax returns.

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Federal due dates chart updated for COVID-19 relief | 2



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