

NEW DUE DATES FOR BUSINESS RETURNS

For tax returns reporting 2016 information that are due in 2017, the following due date changes will apply. These changes are effective for returns with a December 31, 2016 year-end (tax years 2016 and beyond):

Form	New 2017 Filing Due Date (Calendar Year 2016)
FORM W-2 (ELECTRONIC OR MAIL)	January 31st
FORM 1099-MISC (W/BOX 7, NON-EMPLOYEE COMPENSATION)	January 31st
FORM 1065 - PARTNERSHIPS	March 15th
FORM 1120 - C CORPORATIONS	April 15th
FORM 1065 ON EXTENSION (NOW A 6 MONTH EXTENSION)	September 15th
FORM 1041 ON EXTENSION	September 30th
FORM 5500 SERIES EMPLOYEE BENEFIT PLAN ON EXTENSION	November 15th
FINCEN 114 - FBAR (WILL BE ALLOWED TO EXTEND)	April 15th
FORM 990 ON EXTENSION (NOW A SINGLE 6-MONTH EXTENSION)	November 15th

FOR FISCAL YEAR FILERS:

- Partnership and S Corporation tax returns will be due the 15th day of the third month after the end of their tax year. The filing date for S Corporations is unchanged.
- C Corporation tax returns will be due the 15th day of the fourth month after the end of the tax year. A special rule to defer the due date change for C Corporations with fiscal years that end on June 30 defers the change until December 31, 2025 – a full ten years.