

# NEW DUE DATES FOR BUSINESS RETURNS

For information forms reporting wages paid to employees and payments made to independent contractors during 2019, and for tax returns reporting 2019 information that are due in 2020, the following due dates will apply. These due dates are effective for returns with a December 31, 2019 year-end or fiscal year as appropriate:

Form	New 2020 Filing Due Date (Calendar Year)	Fiscal Year Filers
FORM W-2 (ELECTRONIC OR MAIL)	January 31 <sup>st</sup>	January 31 <sup>st</sup>
FORM 1099-MISC (W/BOX 7, NON-EMPLOYEE COMPENSATION)	January 31 <sup>st</sup>	January 31 <sup>st</sup>
FORM 1065 - PARTNERSHIPS	March 16 <sup>th</sup> **	15 <sup>th</sup> day of the third month following the close of the company's tax year
FORM 1120 S - S CORPORATIONS	March 16 <sup>th</sup> **	15 <sup>th</sup> day of the third month following the close of the company's tax year
FORM 1120 - C CORPORATIONS	April 15 <sup>th</sup>	15 <sup>th</sup> day of the fourth month following the close of the company's tax year*
FORM 1041	April 15 <sup>th</sup>	15 <sup>th</sup> day of the fourth month following the close of the tax year
FINCEN 114 - FBAR (WILL BE ALLOWED TO EXTEND 6 MONTHS)	April 15 <sup>th</sup>	April 15 <sup>th</sup>
FORM 990	May 15 <sup>th</sup>	15 <sup>th</sup> day of the fifth month following the end of the organization's taxable year
FORM 5500 SERIES EMPLOYEE BENEFIT PLAN	July 31 <sup>st</sup>	Last day of the 7 <sup>th</sup> month after the plan year ends
FORM 1065 ON EXTENSION	September 15 <sup>th</sup>	6 month extension from original due date
FORM 1120 S ON EXTENSION	September 15 <sup>th</sup>	6 month extension from original due date
FORM 1041 ON EXTENSION	September 30 <sup>th</sup>	5 ½ month extension from original due date
FORM 5500 SERIES ON EXTENSION	October 15 <sup>th</sup>	2 ½ month extension from original due date
FORM 1120 - C CORPORATIONS ON EXTENSION	October 15 <sup>th</sup>	6 month extension from original due date
FORM 990 ON EXTENSION	November 16 <sup>th</sup> **	6 month extension from original due date

\*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.

**\*\*Saturday, Sunday, or Legal Holiday**

Generally, if a due date for performing any act for tax purposes falls on a Saturday, Sunday, or legal holiday, the act is considered to be performed timely if it is performed no later than the next day that isn't a Saturday, Sunday, or legal holiday. The term "legal holiday" means any legal holiday in the District of Columbia.

