

## Federal due dates chart updated for COVID-19 relief

For use in complying with federal tax return due dates as modified by [IRS Notice 2020-23](#) (including [Rev. Proc. 2018-58](#)), [IRS Notice 2020-20](#) and [IRS Notice 2020-18](#). 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 (if extension form filed) and notes
<b>Individuals</b>			
Form 1040	April 15, 2020	July 15, 2020	Oct. 15, 2020. Interest and late-payment penalties will be waived on payments from April 16, 2020 through July 15, 2020. Extension includes all information returns normally attached to Form 1040. Relief also provides more time to contribute to IRAs and other types of savings accounts.
Form 1040-ES installment 1	April 15, 2020	July 15, 2020	N/A
Form 1040-ES installment 2	June 15, 2020	July 15, 2020	N/A
<b>Partnerships and S corporations</b>			
Form 1065 Form 1120-S	15 <sup>th</sup> day of the 3 <sup>rd</sup> month after the end of the entity's tax year; due March 15, 2020 for a calendar-year entity	N/A for a calendar-year entity; fiscal-year entities with year ends ending on or before April 30, 2020 have a due date of July 15, 2020	Sept. 15, 2020 for a calendar-year entity. See Form 7004. The due date for a July 31, 2019 fiscal-year entity that was extended on Oct. 15, 2019 to April 15, 2020 is postponed to July 15, 2020.
<b>C corporations</b>			
Form 1120 (series)	15 <sup>th</sup> day of the 4 <sup>th</sup> month after the end of the entity's tax year (except for a June 30 fiscal-year entity); due April 15, 2020 for a calendar-year entity  15 <sup>th</sup> day of the 3 <sup>rd</sup> month after the end of the entity's tax year for a June 30 fiscal-year entity; due Sept. 15, 2020	July 15, 2020 for calendar-year entities; fiscal-year entities with year ends ending on or before March 30, 2020 is due July 15, 2020	Oct. 15, 2020 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. Per IRS FAQs, the due date for a July 31, 2019 fiscal-year entity that was extended on Nov. 15, 2019 to June 15, 2020 is postponed to July 15, 2020.  Relief includes the following forms: 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, 8991 (payments due under Sec. 59A).
Calendar-year estimated tax installment 1	April 15, 2020	July 15, 2020	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, 2020	July 15, 2020	N/A

Return/form type	Original due date	Revised due date	Extended date (if extension form filed) and notes
<b>Trusts and estates</b>			
Form 1041	15 <sup>th</sup> day of the 4 <sup>th</sup> month after the end of the entity's tax year; due April 15, 2020 for a calendar-year entity	July 15, 2020 for calendar-year trusts; fiscal-year trusts with year ends ending on or before Feb. 29, 2020 have a postponed due date to July 15, 2020	Sept. 30, 2020 for a calendar-year taxpayer. See Form 7004. Relief includes the following forms: 1041, 1041-N, 1041-QFT, 8960.
<b>Estate tax returns</b>			
Form 706	Due within nine months after the date of decedent's death	July 15, 2020 for individuals dying on or after July 1, 2019	See Form 4768.
<b>Gift tax returns</b>			
Form 709	April 15 (of the year after the gift was made)	July 15, 2020	IRS Notice 2020-20 provides relief for filing and payment of gift (and generation-skipping transfer) tax returns originally due April 15, 2020.
<b>Exempt organizations</b>			
Form 990 (series)	15 <sup>th</sup> day of the 5 <sup>th</sup> month after the end of the entity's tax year; due May 15, 2020 for a calendar-year entity	July 15, 2020 for calendar-year entities; fiscal-year entities with year ends ending on or before Jan. 31, 2020 have a postponed due date to July 15, 2020	November 15, 2020 for a calendar-year entity. See Form 8868. Fiscal-year entities whose extended filing due date falls within the period April 1, 2020 through July 15, 2020 are due July 15, 2020.
<b>Employee benefit plans</b>			
Form 5500 (series)	Last day of the 7 <sup>th</sup> 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).	July 15, 2020 for fiscal-year plans with year-ends on or after Sept. 30, 2019	October 15, 2020 for a calendar-year plan. Fiscal-year plans whose extended filing due date falls within the period April 1, 2020 through July 15, 2020 are due July 15, 2020. See Form 5558.
<b>FinCEN</b>			
Form 114/FBAR	April 15	N/A	October 15, 2020. An automatic extension is available with no request for an extension required.
<b>Information returns/payroll returns/excise tax returns</b>			
Various forms	Various due dates	N/A	Relief does not include returns not specified in the IRS notices, including payroll tax returns ( <a href="#">see IRS FAQs related to payroll tax deferrals</a> ). Relief includes information returns and all schedules, returns and other forms that are filed as attachments to the returns covered by the notice or are required to be filed by the due date of these returns.

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