



FILING DATES ARE A-CHANGIN’ By: ALICIA BROCKLAND, CPA, ABV

Get ready, due dates for many tax returns are changing.

In an effort to improve return workflow and address timing issues, Congress revised original and extended due dates for tax years starting after December 31, 2015. Previously, the turnaround time between the receipt of passthrough information on Schedules K-1, *Partner’/Shareholders Share of Income, Deductions, Credits, etc.* and the filing deadline for the partner’s/shareholder’s return could be unworkably brief.

The hope is that by staggering due dates and speeding up the distribution of the information needed for the preparation of individual returns, some of time crunch will be relieved. Congress also changed the original and/or extended due dates of other tax returns (such as Forms W-2 and 1099) so be sure to work with your advisors to see which other federal filings are affected.

Below is a summary of selected significant deadline changes:

Return Type	Prior due dates (original and extended)	New due dates (original and extended)	Comments
Form 1065, <i>U.S. Return of Partnership Income</i> (calendar year end)	April 15 Sept. 15	March 15 Sept. 15	Fiscal year partnership returns will be due on the 15 th day of the 3 rd month after the year-end and a 6-month extension is allowed from that date.
Form 1120, <i>U.S. Corporation Income Tax Return</i> (calendar year end)	March 15 Sept. 15	April 15 Sept. 15	For tax years beginning after Dec. 31, 2025, the extended due date is Oct. 15.
Form 1120 – fiscal year end (other than Dec.31 or June 30)	15 th day of the 3 rd month after year end 15 th day of the 9 th month after year end	15 th day of the 4th month after year end 15 th day of the 10th month after year end	For June 30 fiscal year-ends, the new due date is Sept. 15. The due date changes for tax years beginning after Dec. 31, 2025, when the due date becomes Oct. 15.

You should also be aware that the above changes may impact state filings.



12101 Woodcrest Executive Dr., Ste. 300
St. Louis, MO 63141-5047
Tel: 314-205-2510
Fax: 314-205-2505
www.connerash.com

An independent member of BKR International



If you have questions about this or any other business or tax issue, please contact your Account Manager or [Alicia Brockland, CPA, ABV](#), at (314) 205-2510 or via email at abrock@connerash.com.