

New Tax Return Filing Due Date

The Surface Transportation and Veterans Health Care Choice Improvement Act of 2015 revised due dates and extended due dates for certain returns. These changes are generally applicable to returns for tax years beginning after December 31, 2015. California has confirmed some of these federal changes. Below is summary of the revised due dates for 2016 tax returns.

Return Type		Due Dates Under Prior Law	New Law: Original and Extended Due Dates		California *
			Federal		
Individual (Form 1040)		April 15 Oct. 15	April 15 Oct. 15		April 15 Oct. 15
Trust (Form 1041)		April 15 Oct. 15	April 15 Sept. 30		April 15 Oct. 15
Partnership (Form 1065)		April 15 Sept. 15	March 15 Sept. 15		March 15 Sept. 15
S Corporation (Form 1120S)		March 15 Sept. 15	March 15 Sept. 15		March 15 Sept. 15
C Corporation (Form 1120)	Calendar Year	March 15 Sept. 15	Before Jan. 1, 2026	After Dec. 31, 2025	April 15 Oct. 15
			April 15 Oct. 15 **	April 15 Oct. 15	
	Fiscal Year End other than June 30 or Dec 30	15 th day of 3 rd month after year-end 15 th day of 9 th month after year-end	15 th day of 4th month after year-end 15 th day of 10th month after year-end		15 th day of 4th month after year-end 15 th day of 10th month after year-end
June 30 Fiscal Year	Sept. 15 March 15		Before Jan. 1, 2026	After Dec. 31, 2025	Sept. 15 April 15
			Sept. 15 April 15	Oct. 15 April 15	

* For California purpose, due date of SMLLC follows the same due dates of its sole member.

** IRS has released an article on Feb. 8, 2017 stating that IRS is granting a 6-month automatic extension under Section 6081(a) to calendar C corporation instead of the 5-month automatic extension under Section 6081(b). Hence extended due date is revised from Sept. 15 to Oct. 15. For details, refer to <https://www.irs.gov/uac/rda-2017-02-08-2016-form-7004>