

Federal tax return due dates chart

For use in complying with common federal tax return due dates for tax year 2024.

Return type	Original due date*	Extended due date*
Individual Form 1040	April 15	October 15. See Form 4868.
Partnership Form 1065 S corporation Form 1120-S	15 th day of the 3 rd month after the end of the entity's tax year; due March 17 for a calendar- year entity	Automatic extension period of six months; due September 15 for a calendar-year entity. See Form 7004.
C corporation Form 1120	<ul style="list-style-type: none"> 15th day of the 4th month after the end of the entity's tax year (except for a June 30 fiscal-year entity); due April 15 for a calendar-year entity 15th day of the 3rd month after the end of the entity's tax year for a June 30 fiscal- year entity; due September 15 	Automatic extension period of six months; due October 15 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.
Trust and estate Form 1041	15 th day of the 4 th month after the end of the entity's tax year; due April 15 for a calendar- year entity	Automatic extension period of 5 ½ months; due September 30 for a calendar-year entity. See Form 7004.
Estate tax return Form 706	Due within nine months after the date of the decedent's death	Automatic six-month extension is available. See Form 4768.
Gift tax return Form 709	April 15 (of the year after the gift was made)	A federal income tax return extension automatically extends a gift tax return. If no extension is filed, Form 8892 provides an automatic six-month extension.
Exempt organization Form 990 (series)	15 th day of the 5 th month after the end of the entity's tax year; due May 15 for a calendar- year entity	Automatic extension period of six months; due November 17 for a calendar-year entity. See Form 8868.
Employee benefit plan Form 5500 (series)	<ul style="list-style-type: none"> Last day of the 7th calendar month after the end of the plan's tax year; due July 31 for a calendar-year plan See the Form 5500 instructions for exceptions for direct filing entities (DFEs). 	One-time extension that is no later than the 15 th day of the 3 rd month after the return/report's normal due date; due October 15 for a calendar-year plan. See Form 5558.
FinCEN Form 114/FBAR	April 15	October 15. An automatic extension is available with no request for an extension.
Information returns	<ul style="list-style-type: none"> Forms W-2 and 1099-NEC (if reporting nonemployee compensation) are due January 31, whether filing on paper or electronically. Forms 1095-C, 1097, 1098, 1099, 3921, 3922, 8027 or W-2G are due on paper by February 28, or April 1, if filing electronically. Forms 5498, 5498-ESA, 5498-QA and 5498-SA are due June 2. 	The extension (if available) is 30 days from the original due date. See Form 8809.

*If the due date falls on a Saturday, Sunday or legal holiday, the deadline is moved to the next business day. For taxpayers impacted by disasters, see [Tax Relief in Disaster Situations](#). See the applicable form instructions for more guidance. Note that a filing extension does not extend the time to pay any taxes.

In applying the tax guidance included in this resource, the practitioner should, using professional judgment, assess the relevance and appropriateness of such guidance to specific circumstances. The tax guidance in this document has been reviewed by the AICPA Tax Division staff, the Tax Practice Management Committee and the Annual Tax Compliance Kit Task Force.

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