Tax Deadlines Occurring in Calendar Year 2017 (for Tax Year 2016 Returns)

**Individual tax returns** (Forms 1040, 1040NR, 1040A, and 1040EZ)

* First deadline is April 17, 2017.
* Extended deadline is October 16, 2017.

**Partnership returns** (Form 1065)

* First deadline is **March 15, 2017** (note change of deadline).
* Extended deadline is September 15, 2017.

**Trust and Estate income tax returns** (Form 1041)

* First deadline is April 17, 2017.
* Extended deadline is **October 2, 2017**
* Note change: extensions for fiduciary returns are now five and a half months instead of five months.

**C-Corporation returns** (Form 1120)

* First deadline is **April 17, 2017** for corporations on a calendar year (note change of deadline).
* Extended deadline is **October 16, 2017** (note change of deadline, corporations are now permitted a six-month automatic extension).
* For corporations on a fiscal year other than a calendar year, the first deadline is the 15th day of the fourth month following the end of the corporation's fiscal year.
* EXCEPTION: for corporations with a fiscal year from July 1 to June 30, the first deadline will remain September 15th (which is the 15th day of the third month following the end of the fiscal year) and the extended deadline will remain February 15 (five months after the first deadline) through fiscal year ending June 30, 2026.
* Starting with the fiscal year ending June 30, 2027, the deadline moves to October 15th (the 15th day of the fourth month following the end of the tax year) and the extended deadline moves to March 15th (six months after the first deadline).

**S-Corporation returns** (Form 1120S)

* First deadline is March 15, 2015 for corporations on a calendar year (note there is *no change* of deadline).
* Extended deadline is September 15, 2017.

**Foreign Bank Account Reports** (Fin Cen Form 114)

* Deadline is **April 15, 2017** (note change of deadline).
* Extended deadline is **October 15, 2017** (note: this is the first time ever that extensions are available for FBARs).
* Note that unlike tax returns, FBARs do not have a next-business-day rule if the deadline falls on a Saturday, Sunday, or legal holiday.