

*Surface Transportation Act of 2015 Tax Provisions*  
*Effective for tax years beginning after December 31, 2015 (i.e. 2016 returns)*

Entity Type	Form Type	Previous Filing Date	Previous Extension Date	New Filing Date	New Extension Date
	Form FinCEN 114 Report of Foreign Bank and Financial Accounts (FBAR)	June 30	NA	<b>April 15</b>	<b>October 15</b>
Partnerships	Form 1065	April 15	September 15	<b>March 15</b> (or for a fiscal year, on or before the 15th day of the 3rd month following the close of its fiscal year)	<b>September 15</b> (six months)
C Corporations (calendar year)	Form 1120	March 15 (or the 15th day of the 3rd month after the end of its tax year)	September 15	<b>April 15</b> (or the 15th day of the 4th month after the end of its tax year)	<b>September 15</b> (or for calendar year corporations before 01/01/2016 and <b>October 15</b> after 12/31/2025)
C Corporations (tax years ending June 30)	Form 1120	September 15	March 15	<b>October 15</b> for tax years beginning after December 31, 2025	Tax return filing date may be extended to <b>April 15</b>
S Corporations	Form 1120S	March 15	September 15	<b>No Change</b>	<b>No Change</b>
Trusts & Estate	Form 1041	April 15	September 15	<b>No Change</b>	<b>September 30</b>
Individuals	Form 1040	April 15	October 15	<b>No Change</b>	<b>No Change</b>
Exempt Organizations	Form 990	May 15	August 15 November 15	<b>No Change</b>	Automatic extension to <b>November 15</b> , eliminating first 90-day extension
Employee Benefit Plans	Form 5500	July 31	October 15	<b>No Change</b>	<b>November 15</b>
Information Returns	Form W-2 and Form 1099	To IRS/SSA - February 28 and March 31 if filed electronically	NA	Forms W-2 and certain 1099-MISC due to IRS/SSA <b>Jan 31</b> . If you do not have amounts in box 7 deadline remains <b>Feb 28, March 31</b> if filed electronically	NA