

Revised Filing and Payment Deadlines for 2019

<i>Return/form type</i>	<i>Original due date</i>	<i>Revised due date</i>	<i>Due date if extended</i>
Individuals			
Form 1040, including any balance due	April 15, 2020	July 15, 2020	Oct. 15, 2020
Form 1040-ES Installment 1	April 15, 2020	July 15, 2020	N/A
Form 1040-ES Installment 2	June 15, 2020	July 15, 2020	N/A
FinCEN			
Form 114/FBAR	April 15, 2020	N/A	Oct. 15, 2020. An automatic extension is available with no request for an extension required
Partnerships and S corporations			
Form 1065	15th day of the 3rd month after the end of the entity's tax year	N/A for a calendar-year entity; fiscal-year entities with year ends ending on or before April 30, 2020 have a due date of July 15, 2020	Sept. 15, 2020 for a calendar-year entity
Form 1120S			

<i>Return/form type</i>	<i>Original due date</i>	<i>Revised due date</i>	<i>Due date if extended</i>
C corporations			
Form 1120, including any payments due	15th day of the 4th month after the end of the entity's tax year	July 15, 2020 for calendar-year entities; fiscal-year entities with year ends ending on or before March 30, 2020 is due July 15, 2020	Oct. 15, 2020 for a calendar-year entity.
Calendar-year estimated tax installment 1	April 15, 2020	July 15, 2020	N/A
Calendar-year estimated tax installment 2	June 15, 2020	July 15, 2020	N/A
Trusts and estates			
Form 1041, including any balance due	15th day of the 4th month after the end of the entity's tax year	July 15, 2020 for calendar-year trusts; fiscal-year trusts with year ends ending on or before Feb. 29, 2020 have a postponed due date to July 15, 2020	Sept. 30, 2020 for a calendar-year taxpayer
Calendar-year estimated tax installment 1	April 15, 2020	July 15, 2020	N/A
Calendar-year estimated tax installment 2	June 15, 2020	July 15, 2020	N/A

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Gift tax returns			
Form 709	April 15, 2020	July 15, 2020	November 15, 2020
Exempt organizations			
Form 990 (series)	15th day of the 5th month after the end of the entity's tax year	July 15 for calendar year organizations; fiscal year organizations with year ends on or before Jan 31, 2020 have a postponed due date to July 15th, 2020	November 15, 2020