

Return Due Dates and Deadlines

What are the due dates for returns?

Choose the federal return type for details:

- [Form 1040](#)
- [Form 706](#)
- [Form 709](#)
- [Form 1041](#)
- [Form 1120, 1120-C, and 1120-H](#)
- [Form 1065](#)
- [Form 1120-S](#)
- [Form 990](#)
- [Form 990-T](#)

Most states conform to the federal deadline, however, there may be differences. See **Related Links** below for details. Taxpayers in federally declared disaster areas may have extended deadlines. Compliance with an e-filing deadline is based on the time the return is e-filed, not on service center receipt times. The deadline is midnight local time on the date the return is due. Once a return is transmitted, it goes directly to the IRS and cannot be stopped or recalled.

Drake strongly suggests that you e-file several hours before the deadline to ensure a timely filing.

Form 1040

- Standard Due Date: April 15th
- 2024 Filing Season Deadline: Monday, April 15, 2024
- Form 4868 Extends Filing Deadline by: 6 months
- 2024 Filing Season Extended Return Deadline: Tuesday, October 15, 2024
- Perfection Period: 5 days*

Exceptions:

- Farmers and Fishermen (if taxpayer gets $\frac{2}{3}$ of their income from farming or fishing) must file by March 1. to avoid estimated tax penalties. The deadline is Friday, March 1, 2024 for 2023 returns.
- April 17, 2024 is the due date for taxpayers in Maine and Massachusetts.

Form 706

- Standard Due Date: 9 months after date of decedent's death
- Form 4768 Extends Filing Deadline: 6 months
- Perfection Period: 5 days*

Form 709

- Standard Due Date: April 15th
- 2024 Filing Season Deadline: Monday, April 15, 2024
- Form 4868 Extends Filing Deadline by: 6 months

- 2024 Filing Season Extended Return Deadline: Tuesday, October 15, 2024
- Perfection Period: 5 days*

Form 1041

- Standard Due Date: 15th day of the 4th month following the close of the entity's year
- 2024 Filing Season Deadline (calendar year): Monday, April 15, 2024
- Perfection Period: 10 days*
- Form 7004 Extends Filing Deadline by: 5.5 months (6 months for a bankruptcy estate return)
- Extension Perfection Period: 5 days*
- 2024 Filing Season Extended Return Deadline: Monday, September 30, 2024 (Tuesday, October 15 for a bankruptcy estate return)

April 17, 2024 is the due date for taxpayers in Maine and Massachusetts.

Form 1120, 1120-C, and 1120-H

- Standard Due Date: 15th day of the 4th month following the close of the entity's year
- 2024 Filing Season Deadline (calendar year): Monday, April 15, 2024
- Perfection Period: 10 days*
- Form 7004 Extends Filing Deadline by: 6 months
- Extension Perfection Period: 5 days*
- 2024 Filing Season Extended Return Deadline: Tuesday, October 15, 2024

Note: per the [1120 Instructions](#), "a corporation with a fiscal tax year ending June 30 must file by the 15th day of the 3rd month after the end of its tax year. A corporation with a short tax year ending anytime in June will be treated as if the short year ended on June 30, and must file by the 15th day of the 3rd month after the end of its tax year."

Form 1065

- Standard Due Date: 15th day of the 3rd month following the close of the entity's year
- 2024 Filing Season Deadline (calendar year): Friday, March 15, 2024
- Perfection Period: 10 days*
- Form 7004 Extends Filing Deadline by: 6 months
- Extension Perfection Period: 5 days*
- 2024 Filing Season Extended Return Deadline: Monday, September 16, 2024

Form 1120-S

- Standard Due Date: 15th day of the 3rd month following the close of the entity's year
- 2024 Filing Season Deadline (calendar year): Friday, March 15, 2024
- Perfection Period: 10 days*
- Form 7004 Extends Filing Deadline by: 6 months
- Extension Perfection Period: 5 days*
- 2024 Filing Season Extended Return Deadline: Monday, September 16, 2024

Form 990

- Standard Due Date: 15th day of the 5th month following the close of the entity's year
- 2024 Filing Season Deadline (calendar year): Wednesday, May 15, 2024
- Perfection Period: 10 days*
- Form 8868 Extends Filing Deadline by: 6 months
- Extension Perfection Period: 5 days*
- 2024 Filing Season Extended Return Deadline: Friday, November 15, 2024

Form 990-T

- Standard Due Date: 15th day of the 4th month following the close of the entity's year **OR** 15th day of the 5th month following the close of the entity's year
 - "An employees' trust defined in section 401(a), an IRA (including SEPs and SIMPLEs), a Roth IRA, a Coverdell ESA, or an Archer MSA must file Form 990-T by the 15th day of the 4th month after the end of its tax year. All other organizations must file Form 990-T by the 15th day of the 5th month after the end of their tax years."
- 2024 Filing Season Deadline (calendar year): Monday, April 15, 2024 **OR** Wednesday, May 15, 2024
- Perfection Period: 10 days*
- Form 8868 Extends Filing Deadline by: 6 months
- Extension Perfection Period: 5 days*
- 2024 Filing Season Extended Return Deadline: Tuesday, October 15, 2024 **OR** Friday, November 15, 2024

Perfection Periods

Individual Return Perfection Periods

Returns and extensions have to be filed by midnight your local time on the due date of the return. The perfection period for 1040 returns and Form 4868 extensions is 5 days. You can re-transmit the filing more than once during the perfection period, but any transmission after the perfection period ends is considered to be a late filing.

Note: The perfection period is not an extension. If you do not make a timely filing, there is no perfection period. See KB [11797](#) for details.

Business Return Perfection Periods

- Calculated from transmission dates.
- You can correct a rejected business e-filing during the "transmission perfection period." Generally, the business perfection period begins when a return or extension is transmitted timely and may extend beyond the due date of the filing. The length of the period depends on what you have e-filed (deadlines are midnight):
 - 7004 and 8868 extension = 5 days
 - 1041, 1120, 1120-S, 1065, and 990 = 10 days

Note that DRKPARSE and Drake B-ack errors do not qualify a return for the perfection period.

See KB [11825](#) for details.

Business Return Extensions

- Per the 7004 Instructions, The IRS will no longer send a notification that your extension has been approved. They will notify you only if your request for an extension is disallowed.
- Properly filing Form 7004 will automatically give you the maximum extension allowed from the due date of your return to file the return.

Links

For more information, see:

- [Publication 509](#)

- [Publication 4163](#)
- [Publication 4164](#)
- [7004 Instructions](#)
- [4868 Instructions](#)
- [Instructions for Form 709](#)
- [IRS Tax Calendar for Businesses and Self-Employed](#)
- **Related Links** below.

Educational Videos

Watch these short instructional videos for more information about deadlines and extensions:

- [March Due Date and Extensions](#)
- [April Return Deadlines and Extensions](#)

Posted 10 Years Ago by [DCrockett](#)

<https://kb.drakesoftware.com/Site/Browse/13325/Return-Due-Dates-and-Deadlines>