

Due Date Changes for IRS Forms

A package of regulations recently issued by the IRS for **businesses** includes these changes in due dates and extensions for tax forms and returns:

- Due Jan. 31 -- **Form W-2**, Wage and Tax Statement (and other forms in the W-2 series except Form W-2G, Certain Gambling Winnings)
- Due Jan. 31 -- **Form W-3**, Transmittal of Wage and Tax Statements
- Due Jan. 31 -- **Form 1099-MISC**, Miscellaneous Income, reporting nonemployee compensation
- Due by the 15th day of the fifth month following the end of the foundation's accounting period -- **Form 990** (tax-exempt series) (Automatic six-month extension can be filed.) Example: If the foundation's tax year is the calendar year, the tax form is due on May 15.
- Due April 15 -- **Form 1041**, U.S. Income Tax Return for Estates and Trusts (Automatic 5 1/2-month extension can be filed for Sept. 30.)
- Due April 15 -- **Form 1041-A**, U.S. Information Return Trust Accumulation of Charitable Amounts (Automatic six-month extension can be filed for Oct. 15.)
- Due the 15th day of the third month following the close of the partnership's tax year -- **Form 1065**, U.S. Return of Partnership Income (Automatic six-month extension can be filed.)
- Due the 15th day of the fourth month following the close of the corporate tax year -- **Form 1120** (corporate tax return series) (Automatic six-month extension can be filed.)
- Due the 15th day of the third month following the end of the political organization's tax year -- **Form 1120-POL**, U.S. Tax Return for Certain Political Organizations (Automatic six-month extension can be filed.)