

IRM PROCEDURAL UPDATE

DATE: 02/22/2024

NUMBER: wi-03-0224-0279

SUBJECT: Added 706-GS(D) & 706-GS(T) Due Dates; Updated Wording on 8804 Return Due Date

AFFECTED IRM(s)/SUBSECTION(s): 3.12.38-35

CHANGE(s):

Exhibit 3.12.38-35 - Added the return due dates for 706-GS(D) & 706-GS(T) and updated the due date wording for Form 8804.

Due dates are calculated from the tax period ending dates, unless otherwise stated.

Reminder: If the due date for returns falls on a weekend or holiday, the due date is the next business day.

If April 15th is on a Sunday and Monday, April 16th is a holiday, then the due date is Tuesday, April 17th.

Return	MFT	Due Date
<ul style="list-style-type: none">• 1040• 1040A• 1040C• 1040-EZ• 1040-PC• 1040-PR• 1040-SR• 1040-SS	30	3 1/2 months
1040-NR	30	5 1/2 months
<ul style="list-style-type: none">• 706• 706NA	52	9 months from Date of Death (DOD)
<ul style="list-style-type: none">• 706A• 706D	53	6 months after date of disposition
706-GS(D)	78	April 15th, of the year following the calendar year in which the termination occurs.
706-GS(T)	77	April 15th, of the year following the calendar year in which the termination occurs.
709	51	3 1/2 months

<ul style="list-style-type: none"> • 940 • 940PR 	10	Last day of the month following the tax period ending
941 Series	01	Last day of the month following the end of a quarter
<ul style="list-style-type: none"> • 943 • 943PR 	11	Last day of the month following the tax period ending
<ul style="list-style-type: none"> • 944 • 944PR • 944SS 	14	Last day of the month following the tax period ending
945	16	February 10th following end of tax period if payments were made timely all year. If not the January 31st.
<ul style="list-style-type: none"> • 990 • 990EZ 	67	4 1/2 months
990-T	34	3 1/2 months
<ul style="list-style-type: none"> • 1041 • 1041A 	05	3 1/2 months
1042	12	2 1/2 months
1065	06	3 1/2 months
<ul style="list-style-type: none"> • 1120 Series • 1120-F • 1120-FSC 	02	4 1/2 months Effective beginning in TY 2016.
1120-C	02	9 1/2 months
<ul style="list-style-type: none"> • 8038 • 8038-G • 8038-GC 	46	1 1/2 months Exception: 8038-GC Consolidated Return due date is February 15
8288	17	20 days after the Date of Transfer
8804	08	2 1/2 months after the end of the Partnership tax year.

See Document 6209 for a more complete listing.