

Form 7004 Due Dates PY2025

Form 706-GS (T)

Tax Period	Return Due Date*
202412	04/15/2025

Extension request for Form 706-GS(T) is always filed for a calendar year, and timely request are granted a 6- month extension.

Form 1042

Tax Period	Return Due Date*
202412	03/17/2025*

Extension request for Form 1042 is always filed for a calendar year, and timely request are granted a 6- month extension.

* If the 15th falls on a federal holiday or weekend, the return due date is the next business day.

Form 1041, Form 1041-N, and Form 1041-QT

Tax Period	Return Due Date*
202409	01/15/2025
202410	02/18/2025*
202411	03/17/2025*
202412	04/15/2025
202501	05/15/2025
202502	06/16/2025*
202503	07/15/2025
202504	08/15/2025
202505	09/15/2025
202506	10/15/2025
202507	11/17/2025*
202508	12/15/2025
202509	01/15/2026
202510	02/17/2026*
202511	03/16/2026*
202512	04/15/2026

Extension requests for Form [1041](#) (estate other than a bankruptcy estate) and Form [1041](#) (trust) are granted a 5½-month extension. Extension requests for Form [1041](#) (bankruptcy estate only), Form [1041-N](#), and Form [1041-QFT](#) are granted a 6-month extension.

* If the 15th falls on a federal holiday or weekend, the return due date is the next business day.

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Form 1065, Form 1066, Form 1120-S, Form 3520-A and Form 8804

NOTE: Please see chart below if the taxpayer quotes 26 CFR section 1.6081-5, or checks a box on Lines 2 or 4, consider the request timely filed if received by the 15th day of the 6th month after the end of the tax period.

Tax Period	Return Due Date*
202409	12/16/2024*
202410	01/15/2025
202411	02/18/2025*
202412	03/17/2025*
202501	04/15/2025
202502	05/15/2025
202503	06/16/2025*
202504	07/15/2025
202505	08/15/2025
202506	09/15/2025
202507	10/15/2025
202508	11/17/2025*
202509	12/15/2025
202510	01/15/2026
202511	02/17/2026*
202512	03/16/2026*

EXCEPTION: For Form 8804, a timely extension request is due 5 1/2 months after the tax period ends if the partnership keeps records outside of the United States and Puerto Rico.

* If the 15th falls on a federal holiday or weekend, the return due date is the next business day.

Form 1120 Series Returns (Except 1120-C, 1120-POL, 1120-S and 1120-F with box 2 or 4 checked)

See the chart below for dates for Form 7004 extension request for:

- Form 1120
- Form 1120-F (without box 2 or 4 checked)
- Form 1120-FSC
- Form 1120-H
- Form 1120-L
- Form 1120-ND
- Form 1120-PC
- Form 1120-REIT
- Form 1120-RIC
- Form 1120-SF

NOTE: Please see chart below if the taxpayer quotes 26 CFR section 1.6081-5, or checks a box on Lines 2 or 4, consider the request timely filed if received by the 15th day of the 6th month after the end of the tax period.

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Tax Period	Return Due Date*
202408	12/16/2024*
202409	01/15/2025
202410	02/18/2025*
202411	03/17/2025*
202412	04/15/2025
202501	05/15/2025
202502	06/16/2025
202503	07/15/2025
202504	08/15/2025
202505	09/15/2025
202506	09/15/2025
202507	11/17/2025*
202508	12/15/2025
202509	01/15/2026
202510	02/17/2026*
202511	03/16/2026
202512	04/15/2026

Extension requests for most Form 1120 series filers (except Form 1120-C, Form 1120-POL, Form 1120-S, and Form 1120-F with box 2 or 4 checked) are due $3\frac{1}{2}$ months after the tax period ends, and timely requests are granted a 6-month extension. However, C corporation returns whose tax year ends in June (YYYY06) are due $2\frac{1}{2}$ months after the tax period ends, and timely requests are granted a 7-month extension.

* If the 15th falls on a federal holiday or weekend, the return due date is the next business day.

Form 1120-C

Tax Period	Return Due Date**
202403	12/16/2024
202404	01/15/2025
202405	02/18/2025*
202406	03/17/2025*
202407	04/15/2025
202408	05/15/2025
202409	06/16/2025*
202410	07/15/2025
202411	08/15/2025
202412	09/15/2025
202501	10/15/2025
202502	11/17/2025*
202503	12/15/2025
202504	01/15/2026
202505	02/17/2026*
202506	03/16/2026*
202507	04/15/2026

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202508	05/15/2026
202509	06/15/2026
202510	07/15/2026
202511	08/17/2026*
202512	09/15/2026

** Return Due Date if 1120-C meets the exemption requirements outlined in IRC 6072(d). Extension requests for Form 1120-C (as described in IRC 6072(d)) are due the 15th day of the 9th month (8¹ / 2 months) after the tax period ends.

* If the 15th falls on a federal holiday or weekend, the return due date is the next business day.

Form 1120-POL

Tax Period	Return Due Date*
202409	01/15/2025
202410	02/18/2025*
202411	03/17/2025*
202412	04/15/2025
202501	05/15/2025
202502	06/16/2025*
202503	07/15/2025
202504	08/15/2025
202505	09/15/2025
202506	10/15/2025
202507	11/17/2025*
202508	12/15/2025
202509	01/15/2026
202510	02/17/2026*
202511	03/16/2026*
202512	04/15/2026

[Form 1120-POL](#) filers can be incorporated or not incorporated, and extension requests are due 3¹ / 2 months after the tax period ends, regardless of tax period ending month. Timely extension requests for Form 1120-POL filers will be granted a 6-month extension, regardless of tax period ending month

* If the 15th falls on a federal holiday or weekend, the return due date is the next business day.

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Form 1120 series, Form 1065, Form 8804 (Only if box 2 or 4 is checked)

Tax Period	Return Due Date*
202407	01/15/2025
202408	02/18/2025*
202409	03/17/2025*
202410	04/15/2025
202411	05/15/2025
202412	06/16/2025*
202501	07/15/2025
202502	08/15/2025
202503	09/15/2025
202504	10/15/2025
202505	11/17/2025*
202506	12/15/2025
202507	01/15/2026
202508	02/17/2026*
202509	03/16/2026*
202510	04/15/2026
202511	05/15/2026
202512	06/15/2026

Certain foreign domestic corporations and certain partnerships are entitled to an automatic extension of time to file and pay under 26 CFR 1.6081-5. These entities don't need to file an extension form to take the automatic extension. If unable to file by the end of that period, these entities can file [Form 7004](#) and check the box on line 4, or notate Section 1.6081-5, to request more time to file the return. This extension request is timely filed if postmarked on or before the 15th day of the 6th month after the tax year. The additional extension period is 3 months for partnerships and S corporations, and 4 months for C corporations and filers of [Form 1120-POL](#). Master File generates the 3- or 4-month extended due date as appropriate to the type of tax return.

* If the 15th falls on a federal holiday or weekend, the return due date is the next business day.