

Form 7004 Due Dates PY2026

Form 706-GS (T)

Tax Period	Return Due Date*
202512	04/15/2026
202612	04/15/2027
202712	04/18/2028*

Extension request for Form 706-GS(T) 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 1042

Tax Period	Return Due Date*
202512	03/16/2026*
202612	03/15/2027
202712	03/15/2028

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*
202601	05/15/2026
202602	06/15/2026
202603	07/15/2026
202604	08/17/2026*
202605	09/15/2026
202606	10/15/2026
202507	11/16/2026*
202608	12/15/2026
202609	01/15/2027
202610	02/16/2027*
202611	03/15/2027
202612	04/15/2027
202701	05/17/2027*
202702	06/15/2027
202703	07/15/2027
202704	08/16/2027*
202705	09/15/2027
202706	10/15/2027
202707	11/15/2027
202708	12/15/2027
202709	01/18/2028*

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202710	02/15/2028
202711	03/15/2028
202712	04/18/2028*

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.

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*
202601	04/15/2026
202602	05/15/2026
202603	06/15/2026
202604	07/15/2026
202605	08/17/2026*
202606	09/15/2026
202607	10/15/2026
202608	11/16/2026*
202609	12/15/2026
202610	01/15/2027
202611	02/16/2027*
202612	03/15/2027
202701	04/15/2027
202702	05/17/2027*
202703	06/15/2027
202704	07/15/2027
202705	08/16/2027*
202706	09/15/2027
202707	10/15/2027
202708	11/15/2027
202709	12/15/2027
202710	01/15/2028
202711	02/15/2028
202712	03/15/2028

EXCEPTION: For Form 8804, a timely extension request is due 5½ 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)

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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.

Tax Period	Return Due Date*
202601	05/15/2026
202602	06/17/2026*
202603	07/15/2026
202604	08/17/2026*
202605	09/15/2026
202606	10/15/2026**
202607	11/16/2026
202608	12/15/2026
202609	01/15/2027
202610	02/16/2027
202611	03/15/2027
202612	04/15/2027
202701	05/17/2027*
202702	06/15/2027
202703	07/15/2027
202704	08/16/2027*
202705	09/15/2027
202706	10/15/2027**
202707	11/15/2027
202708	12/15/2027
202709	01/18/2028*
202710	02/15/2028
202711	03/15/2028
202712	04/18/2028*

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 3¹ / 2 months after the tax period ends, and timely requests are granted a 6-month extension.

**Corporation returns whose tax year ends in June (YYYY06) are due 2¹ / 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.

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Form 1120-C

Tax Period	Return Due Date**
202601	10/15/2026
202602	11/16/2026*
202603	12/15/2026
202604	01/15/2027
202605	02/16/2027*
202606	03/15/2027
202607	04/15/2027
202608	05/17/2027*
202609	06/15/2027
202610	07/15/2027
202611	08/16/2027*
202612	09/15/2027

** 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*
202601	05/15/2026
202602	06/15/2026
202603	07/15/2026
202604	08/17/2026*
202605	09/15/2026
202606	10/15/2026
202607	11/16/2026*
202608	12/15/2026
202609	01/15/2027
202610	02/16/2027*
202611	03/15/2027
202612	04/15/2027

[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*
202601	07/15/2026
202602	08/17/2026*
202603	09/15/2026
202604	10/15/2026
202605	11/16/2026*
202606	12/15/2026
202607	01/15/2027
202608	02/16/2027*
202609	03/15/2027
202610	04/15/2027
202611	05/17/2027*
202612	06/15/2027
202701	07/15/2027
202702	08/16/2027*
202703	09/15/2027
202704	10/15/2027
202705	11/15/2027
202706	12/15/2027
202707	01/18/2028*
202708	02/15/2028
202709	03/15/2028
202710	04/18/2028*
202711	05/15/2028
202712	06/15/2028

Certain foreign and 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.