

Background and Synopsis of Changes

File In Time version 2017.1 addresses the changes in due/extension dates for specific federal and state services within the current File In Time Service list. These changes arose as part of due date legislation, which was a revenue provision of a highway bill (Surface Transportation and Veterans Health Care Choice Improvement Act of 2015, P.L. 114-41), and applies to the 2017 filing season (2016 tax returns). Reasons for the due date changes can be found at

<http://www.journalofaccountancy.com/newsletters/2015/oct/new-tax-return-due-date-changes.html>

Federal Tax Return Due Dates

Due date changes specified by the legislation that are relevant to File In Time for tax years beginning after December 31, 2015 and applicable for 2016 tax returns and the 2017 filing season (and beyond) include (most recent IRS and State revisions in **yellow**):

Form	Prior Due Date (Months/Days)	New Due Date (Months/Days)	Prior Extension (Months/Days)	New Extension (Months/Days)	
1065 Partnerships	4 months 15 days	3 months 15 days	5 months	6 months	
1120 C Corporations Calendar YE	3 months 15 days	4 months 15 days	6 months	6 months	Extension revised in Feb 2017
1120 C Corporations June YE	3 months 15 days	No Change	6 months	7 months	Due Date goes to 4 months 15 days in 2026. Ext 6 months in 2026
1120 C Corporations FY other than 12/31 or 06/30	3 months 15 days	4 months 15 days	6 months	No Change	
1120A					See 1120C Rules
1041 Trusts & Estates	4 months 15 days	No Change	5 months	5 months 15 days	
5500 Employee Benefit Plan	7 months 31 days	No Change	2 months 15 days	No Change	
990	5 months 15 days	No Change	3 months (1 st) 6 months (2 nd)	6 months	
W-2 Wage & Tax Statement	2 months 29 days	1 month 31 days	0 months	30 days	
W-3 Transmittal statement	2 months 29 days	1 month 31 days	0 months	30 days	

Form	Prior Due Date (Months/Days)	New Due Date (Months/Days)	Prior Extension (Months/Days)	New Extension (Months/Days)	
1096 Summary transmittal	2 months 28 days	No Change	0 months	No Change	Date revised in v2017.1.3
1098 Mortgage Interest	2 months 28 days	No Change	0 months	No Change	Date revised in v2017.1.3
1099 Income Reporting	2 months 28 days	1 month 31 days	0 months	No Change	Date revised in v2017.1.5
2220 Estimated Tax	3 months 15 days	4 months 15 days	6 months	6 months	Corp tax return date
4255 Recap Invest Credit	3 months 15 days	4 months 15 days	6 months	6 months	Corp tax return date
4562 Depreciation / Amortization	3 months 15 days	4 months 15 days	6 months	6 months	Corp tax return date
4626 Corp AMT	3 months 15 days	4 months 15 days	6 months	6 months	Corp tax return date
4684 Casualties / Theft	3 months 15 days	4 months 15 days	6 months	6 months	Corp tax return date
4797 Property Sale	3 months 15 days	4 months 15 days	6 months	6 months	Corp tax return date
6198 At-risk Limitations	3 months 15 days	4 months 15 days	6 months	6 months	Corp tax return date
6252 Corp Installmnt Sale	3 months 15 days	4 months 15 days	6 months	6 months	Corp tax return date
7004 Corp Ext	3 months 15 days	4 months 15 days	0 months	No Change	
8283 Noncash Charitable	3 months 15 days	4 months 15 days	6 months	6 months	Corp tax return date

Unsupported Changes: Legislation also changed the due dates for some forms that are not included or supported in File In Time. Users will have to modify their own Service information for these services if they have created them. They include (among others):

- FinCEN Form 114 Foreign Bank and Financial Accounts (FBAR)
- Form 3520 Foreign Trusts/Gifts
- Form 4720
- Form 5227
- Form 6069
- Form 8870
- Form 3520-A

State Corporate Tax Return Due Dates

Many states are following the federal due date changes but some need to enact legislation to change their due dates to conform to the federal dates. Due date conformity legislation has been enacted in the following states and some changes are due for 2016 filings as indicated in the table below. Most recent changes are in **yellow**.

Also, a global look at state changes is available at

<https://www.aicpa.org/InterestAreas/Tax/Resources/Compliance/DownloadableDocuments/aicpa-states-corporate-due-dates-conformity-chart.pdf>

Jurisdiction (State)	File In Time Corp Service Name(s)	Prior Due Date (M/D)	New Due Date (M/D)	Prior Ext (M/D)	New Ext (M/D)		June YE Service
Alabama	AL20C-Calendar AL20C-FYJune AL20C-FYOther AL20C-Pre2016	3 months 15 days	4 months 15 days	6 months	6 months	Conform to Fed date	Yes 03/15 Ext 7/0
Alaska	AK04-611	4 months 15 days	5 months 15 days	6 months 30 days	5 months 30 days	30 days after Fed date	No
Arizona	AZ120	4 months 15 days	No Change	6 months	No Change	Spec date in AZ Statute	No
Arkansas	AR1100CT-Calendar AR1100CT-FYJune AR1100CT-FYOther AR1100CT-Pre2016	3 months 15 days	4 months 15 days	6 months	No Change	New legislation	Yes 03/15 Ext 7/0
California	CA100	3 months 15 days	4 months 15 days	7 months	6 months	Conform to Fed date excepting June FY	No
Colorado	CO112	3 months 15 days	4 months 15 days	6 months	No Change	No change	No
Connecticut	CT1120	4 months 1 day	5 months 1 day	6 months	No Change	Statute	No
Delaware	DE1100	4 months 1 day	No Change	6 months	No Change	New legislation	No
District of Columbia	DCD20	3 months 15 days	4 months 15 days	6 months	6 months	Conform to Fed	No
Florida	FL1120-Calendar FL1120-FYJune FL1120-FYOther FL1120-Pre2016	4 months 1 day	5 months 1 day	6 months	5 months	Semi-conform to Fed	Yes 04/01 Ext 7/0
Georgia	GA600	3 months 15 days	4 months 15 days	6 months	6 months	Conform to Fed	No

Jurisdiction (State)	File In Time Service Name(s)	Prior Due Date (M/D)	New Due Date (M/D)	Prior Ext (M/D)	New Ext (M/D)		June YE Service
Hawaii	HIN30	4 months 20 days	No Change	6 months	No Change	Statute	No
Idaho	ID41	4 months 15 days	No Change	6 months	No Change	Statute	No
Illinois	IL1120-Calendar IL1120-FYJune IL1120-FYOther IL1120-Pre2016	3 months 15 days	4 months 15 days	7 months	6 months	Conform to Fed	Yes 03/15 Ext 7/0
Indiana	INIT20	4 months 15 days	5 months 15 days	6 months	No Change	New legislation	No
Iowa	IA1120	4 months 30 days	No Change	6 months	No Change	Statute	No
Kansas	KS120	4 months 15 days	No Change	6 months	No Change	Statute	No
Kentucky	KY720	4 months 15 days	No Change	6 months	No Change	Statute	No
Louisiana	LAICFT620	4 months 15 days	5 months 15 days	7 months	6 months	New legislation	No
Maine	ME1120-Calendar ME1120-FYJune ME1120-FYOther ME1120-Pre2016	3 months 15 days	4 months 15 days	6 months	7 months	Pseudo Conform to Fed	Yes 03/15 Ext 7/0
Maryland	MD500-Calendar MD500-FYJune MD500-FYOther MD500-Pre2016	3 months 15 days	4 months 15 days	7 months	7 months	Conform to Fed	Yes 03/15 Ext 7/0
Massachusetts	MA355A	3 months 15 days	4 months 15 days	6 months	No Change	New legislation	No
Michigan	MIC8000	4 months 30 days	No Change	8 months	No Change	Statute	No
Minnesota	MNM4-Calendar MNM4-FYJune MNM4-FYOther MNM4-Pre2016	3 months 15 days	4 months 15 days	7 months	7 months	Conform to Fed	Yes 03/15 Ext 7/0
Mississippi	MS83-105-Calendar MS83-105-FYJune MS83-105-FYOther MS83-105-Pre2016	3 months 15 days	4 months 15 days	6 months	6 months	Conform to Fed	Yes 03/15 Ext 7/0
Missouri	MO1120	4 months 15 days	No Change	6 months	No Change	Statute	No
Montana	MTCIT	5 months	No Change	6 months	No Change	Statute	No

Jurisdiction (State)	File In Time Service Name(s)	Prior Due Date (M/D)	New Due Date (M/D)	Prior Ext (M/D)	New Ext (M/D)		June YE Service
Nebraska	NE1120N-Calendar NE1120N-FYJune NE1120N-FYOther NE1120N-Pre2016	3 months 15 days	4 months 15 days	6 months	7 months	Conform to Fed	Yes 03/15 Ext 7/0
New Hampshire	NH1120-Calendar NH1120-FYJune NH1120-FYOther NH1120-Pre2016	3 months 15 days	4 months 15 days	7 months	7 months	Conform to Fed	Yes 03/15 Ext 7/0
New Jersey	NJCBT100	4 months 15 days	No Change	6 months	No Change	Per Form Instruction	No
New Mexico	NMCIT-1-Calendar NMCIT-1-FYJune NMCIT-1-FYOther NMCIT-1-Pre2016	3 months 15 days	4 months 15 days	6 months	6 months	Conform to Fed	Yes 03/15 Ext 7/0
New York	NYCT3	3 months 15 days	4 months 15 days	6 months	No Change	Statute	No
North Carolina	NCCD-405	4 months 15 days	No Change	6 months	No Change	Statute	No
North Dakota	ND40	4 months 15 days	No Change	6 months	No Change	Statute	No
Ohio						Return phased out 2013	
Oklahoma	OK512	3 months 15 days	5 months 15 days	6 months	No Change	Statute	No
Oregon	OR20	4 months 15 days	5 months 15 days	6 months	No Change	Statute	No
Pennsylvania	PARCT101	4 months 15 days	5 months 15 days	5 months	No Change	Statute	No
Rhode Island	RI1120-Calendar RI1120-FYJune RI1120-FYOther RI1120-Pre2016	3 months 15 days	4 months 15 days	6 months	6 months	Conform to Fed	Yes 3/15 Ext 7/0
South Carolina	SC1120	3 months 15 days	4 months 15 days	6 months	6 months	Statute	No
Tennessee	TNFAE170	4 months 15 days	No Change	6 months	No Change	Statute	No
Texas	TX05158	5 months 15 days	No Change	6 months	No Change	Statute	No
Utah	UTTC20	4 months	No Change	6 months	No Change	Statute	No

Jurisdiction (State)	File In Time Service Name(s)	Prior Due Date (M/D)	New Due Date (M/D)	Prior Ext (M/D)	New Ext (M/D)		June YE Service
Vermont	VTCO411	3 months 15 days	4 months 15 days	6 months 30 days	5 months 30 days	Statute	No
Virginia	VA500	4 months 15 days	No Change	6 months	No change	Statute	No
West Virginia	WV/CNF-120	3 months 15 days	4 months 15 days	6 months	6 months	Conform to Fed	No
Wisconsin	WI4 C Corp	3 months 15 days	4 months 15 days	6 months	6 months	New legislation	No
Wisconsin	WI5 S Corp	3 months 15 days	No Change	6 months 30 days	No Change	Statute	No

State Partnership Tax Return Due Dates

File In Time provides services for Partnership returns for a handful of states. Some of these services follow the IRS model of having a due date one month prior to the corresponding corporate return due date. The following services are maintained by TimeValue Software in File In Time and any changes for the 2016 tax year are indicated in the table below (in yellow).

Jurisdiction (State)	File In Time Corp Service Name(s)	Prior Due Date (M/D)	New Due Date (M/D)	Prior Ext (M/D)	New Ext (M/D)
California	CA565	4 months 15 days	3 months 15 days	6 months	No Change
Florida	FL1065	5 months 1 day	4 months 1 day	5 months	6 months
Illinois	IL1065	4 months 15 days	No Change	6 months	No Change
New York	NYIT204	4 months 15 days	3 months 15 days	5 months	6 months
Virginia	VA502	4 months 15 days	No Change	6 months	No Change