

IRM PROCEDURAL UPDATE

DATE: 08/12/2025

NUMBER: ts-03-0825-3558

SUBJECT: Updated Due Date Chart

AFFECTED IRM(s)/SUBSECTION(s): 3.11.16

CHANGE(s):

Exhibit 3.11.16-1 - Updated third Due Date Chart per SERP feedback #31617.

Public Law 114-41 changed the return due date for C Corporations to the 15th day of the fourth month following the close of the corporations tax year. The change affects all Forms 1120 except Form 1120-S, Form 1120-C and Form 1120-IC-DISC.

Exception: The due date for a corporation that ends its tax year on June 30 remains due on or before the 15th day of the third month.

Note: Certain non-farm Cooperative ("Co-Op") returns are filed on Form 1120 instead of the usual Cooperative Form 1120-C. These filers are entitled to a return due date of eight and one half months following the end of the tax year. See IRM 3.11.16.9.1.18, CCC "R" - Reasonable Cause for Failing to Timely File Return.

New due dates are reflected in the tables below:

Due Date Chart for Forms 1120, 1120-F (Box D(3) checked), 1120-FSC, 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-SF, 1120-REIT, and 1120-RIC (Due by the 15th day of the 4th month after the Tax Period ends)

Tax Period Ending Date	Return Due Date (weekends and holidays considered)	#	Extended Due Date, 6 - Months
		#	Exception: Fiscal filers with a Tax Period ending of June 30, have a 7 - month extension.
Sept. 2024	1-15-2025	#	# 7-15-2025
Oct. 2024	2-17-2025	#	# 8-15-2025
Nov. 2024	3-17-2025	#	# 9-15-2025
Dec. 2024	4-15-2025	#	# 10-15-2025
Jan. 2025	5-15-2025	#	# 11-17-2025
Feb. 2025	6-16-2025	#	# 12-15-2025
Mar. 2025	7-15-2025	#	# 1-15-2026
Apr. 2025	8-15-2025	#	# 2-16-2026

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May 2025	9-15-2025	#		#	3-16-2026
Jun. 2025	9-15-2025	#		#	4-15-2026
Jul. 2025	11-17-2025	#		#	5-15-2026
Aug. 2025	12-15-2025	#		#	6-15-2026
Sept. 2025	01-15-2026	#		#	7-15-2026

Due Date Chart for Forms 1120-C and 1120-IC-DISC (Due the 15th day of the 9th month after its Tax Period ends)

Tax Period Ending Date	Return Due Date (weekends and holidays considered)	#	#	Extended Due Date, 6 - Months
				Exception: Form 1120-IC-DISC is not allowed an extension. Form 1120-C fiscal year filers with a Tax Period ending on June 30, have a 7 - month extension.
Sept. 2024	6-16-2025	#	#	12-15-2025
Oct. 2024	7-15-2025	#	#	1-15-2026
Nov. 2024	8-15-2025	#	#	2-17-2026
Dec. 2024	9-15-2025	#	#	3-16-2026
Jan. 2025	10-15-2025	#	#	4-15-2026
Feb. 2025	11-17-2025	#	#	5-15-2026
Mar. 2025	12-15-2025	#	#	6-15-2026
Apr. 2025	1-15-2026	#	#	7-15-2026
May 2025	2-17-2026	#	#	8-17-2026
Jun. 2025	3-16-2026	#	#	10-15-2026
Jul. 2025	4-15-2026	#	#	10-15-2026
Aug. 2025	5-15-2026	#	#	11-16-2026
Sept. 2025	6-16-2026	#	#	12-15-2026

Due Date Chart for Form 1120-F (Box D(3) is not checked (Due the 15th day of the 6th month after its Tax Period ends)

Tax Period Ending Date	Return Due Date (weekends and holidays considered)	#	#	Extended Due Date, 6 - Months
				Exception: Fiscal filers with a Tax Period ending of June 30, have a 7 - month extension.
Sept. 2024	3-17-2025	#	#	9-15-2025
Oct. 2024	4-15-2025	#	#	10-15-2025
Nov. 2024	5-15-2025	#	#	11-17-2025
Dec. 2024	6-16-2025	#	#	12-15-2025

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Jan. 2025	7-15-2025	#		#	1-15-2026
Feb. 2025	8-15-2025	#		#	2-17-2026
Mar. 2025	9-15-2025	#		#	3-16-2026
Apr. 2025	10-15-2025	#		#	4-15-2026
May 2025	11-17-2025	#		#	5-15-2026
Jun. 2025	12-15-2025	#		#	6-15-2026
Jul. 2025	1-15-2026	#		#	7-15-2026
Aug. 2025	2-17-2026	#		#	8-17-2026
Sept. 2025	3-16-2026	#		#	9-15-2026

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