



TaxNewsFlash

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Final regulations: Return due dates, extended due date amendments

The U.S. Treasury Department and IRS today released for publication in the Federal Register final regulations (T.D. 9892) that adopt regulations as proposed in 2017 concerning the due dates and available extensions of time to file certain tax returns and information returns and remove corresponding temporary regulations. According to the preamble to today's final regulations, the temporary regulations are removed and the 2017 proposed regulations are adopted "with only nonsubstantive revisions."

Read the [final regulations](#) [PDF 282 KB]

In updating what were then existing rules to reflect the statutory requirements by several tax law measures enacted in 2015, the IRS and Treasury in July 2017 released the proposed regulations and corresponding temporary regulations that, in part, provided:

- Income tax returns of C corporations—except for a C corporation that has a tax year that ends on June 30—the last date for filing is the 15th day of the fourth month following the close of the tax year
- A seven-month automatic extension of time to file the income tax return of any C corporation with a tax year that ends on June 30 and before January 1, 2026 (a six-month automatic extension of time to file a return applies for all other C corporations)
- A rule for the extension of time for the return for a short period that ends on any day in June, that treats the period as if it ended on June 30
- Income tax returns of partnerships due by the 15th day of the third month following the close of the tax year (March 15 for calendar year partnerships)
- A six-month automatic extension to file Form 1065 by partnerships

- An extension of time for estates and trusts to file Form 1041 of five and one-half months (September 30 for calendar year filers)
- A six-month automatic extension of time to file certain returns (Form 990 series) by exempt organizations

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The IRS received no comments on the notice of proposed rulemaking, and no public hearing was requested or held. Accordingly, the IRS and Treasury adopted the proposed regulations as final and removed the temporary regulations.

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