

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):

Months/Days Months Mon	Form	Prior Due Date	New Due Date	Prior Extension	New Extension	
Partnerships 15 days 15 days 1	4005	(Months/Days)	(Months/Days)	(Months/Days)	(Months/Days)	
1120 C3 months Calendar YE4 months 15 days6 months6 monthsExtension revised in Feb 20171120 C Corporations June YE3 months 15 daysNo Change6 months7 monthsDue Date goes to 4 months 15 days in 2026. Ext 6 months in 20261120 C Corporations FY other than 12/31 or 06/303 months 15 days4 months 15 days6 monthsNo Change1120ASee 1120C Rules1041 Trusts & Estates4 months 15 daysNo Change5 months 15 days5500 Employee Benefit Plan7 months 31 daysNo Change 3 months (1st) 6 months (2nd)No Change 3 months 6 monthsNo Change 3 months 6 monthsW-2 Wage & Tax Statement2 months 29 days1 month 31 days0 months 30 daysW-3 Transmittal2 months 29 days1 month 31 days0 months30 days			- · · · · · · · · · · · · · · · · · · ·	5 months	6 months	
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Corporations June YE 15 days						
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Ext 6 months in 2026		15 days				
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Benefit Plan 31 days 15 days 990 5 months 15 days No Change 3 months (1 st) 6 months (2 nd) 6 months (2 nd) W-2 Wage & 2 months Tax Statement 29 days 31 days 30 days W-3 Transmittal 29 days 1 month 30 days 30 days 31 days 31 days 30 days	Estates	15 days			15 days	
990 5 months 15 days No Change 6 months (1st) 6 months (2nd) 6 months (2nd) 6 months (2nd) W-2 Wage & 2 months Tax Statement 29 days 31 days 30 days W-3 Transmittal 29 days 1 month 30 days 30 days Transmittal 29 days 31 days 30 days	5500 Employee	7 months	No Change	2 months	No Change	
15 days 6 months (2 nd)	Benefit Plan	31 days		15 days		
W-2 Wage & 2 months 1 month 30 days Tax Statement 29 days 31 days W-3 Transmittal 29 days 1 month 30 days Transmittal 29 days 31 days	990	5 months	No Change	3 months (1 st)	6 months	
Tax Statement 29 days 31 days W-3 2 months 1 month 0 months 30 days Transmittal 29 days 31 days		15 days		6 months (2 nd)		
W-32 months1 month0 months30 daysTransmittal29 days31 days	W-2 Wage &	2 months	1 month	0 months	30 days	
Transmittal 29 days 31 days	Tax Statement	29 days	31 days			
	W-3	2 months	1 month	0 months	30 days	
statement	Transmittal	29 days	31 days			
	statement	-	-			



Form	Prior Due Date	New Due Date	Prior Extension	New Extension	
	(Months/Days)	(Months/Days)	(Months/Days)	(Months/Days)	
1096 Summary	2 months	No Change	0 months	No Change	Date revised in
transmittal	28 days				v2017.1.3
1098 Mortgage	2 months	No Change	0 months	No Change	Date revised in
Interest	28 days				v2017.1.3
1099 Income	2 months	1 month	0 months	No Change	Date revised in
Reporting	28 days	<mark>31 days</mark>			v2017.1.5
2220	3 months	4 months	6 months	6 months	Corp tax return
Estimated Tax	15 days	15 days			date
4255 Recap	3 months	4 months	6 months	6 months	Corp tax return
Invest Credit	15 days	15 days			date
4562	3 months	4 months	6 months	6 months	Corp tax return
Depreciation /	15 days	15 days			date
Amortization					
4626 Corp	3 months	4 months	6 months	6 months	Corp tax return
AMT	15 days	15 days			date
4684	3 months	4 months	6 months	6 months	Corp tax return
Casualties /	15 days	15 days			date
Theft					
4797 Property	3 months	4 months	6 months	6 months	Corp tax return
Sale	15 days	15 days			date
6198 At-risk	3 months	4 months	6 months	6 months	Corp tax return
Limitations	15 days	15 days			date
6252 Corp	3 months	4 months	6 months	6 months	Corp tax return
Installmnt Sale	15 days	15 days			date
7004 Corp Ext	3 months	4 months	0 months	No Change	
	15 days	15 days			
8283 Noncash	3 months	4 months	6 months	<mark>6 months</mark>	Corp tax return
Charitable	15 days	15 days			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	File In Time Corp	Prior Due	New Due	Prior Ext	New Ext		June YE
(State)	Service Name(s)	Date (M/D)	Date (M/D)	(M/D)	(M/D)	0 (Service
Alabama	AL20C-Calendar	3 months	4 months	6 months	<mark>6 months</mark>	Conform to Fed date	Yes 03/15
	AL20C-FYJune	15 days	15 days			red date	Ext 7/0
	AL20C-FYOther						LXL 7/U
	AL20C-Pre2016						
Alaska	AK04-611	4 months 15 days	5 months 15 days	6 months 30 days	5 months 30 days	30 days after Fed	No
	1-100					date	
Arizona	AZ120	4 months	No Change	6 months	No Change	Spec date	No
		15 days				in AZ Statute	
Arkansas	AR1100CT-Calendar	3 months	4 months	6 months	No Change	New	<mark>Yes</mark>
	AR1100CT-FYJune	15 days	15 days			legislation	03/15
	AR1100CT-FYOther						Ext 7/0
	AR1100CT-Pre2016						
California	CA100	3 months	4 months	7 months	6 months	Conform to	No
		15 days	15 days			Fed date	
						excepting	
			_			June FY	
Colorado	CO112	3 months	4 months	6 months	No Change	No change	No
C	CT1120	15 days	15 days	C t.l	No Chanas	Chahiiha	NIa
Connecticut	CT1120	4 months 1 day	5 months 1 day	6 months	No Change	Statute	No
Delaware	DE1100	4 months	No Change	6 months	No Change	New	No
Delaware	DEIIOO	1 day	No change	Omonths	140 Change	legislation	110
District of	DCD20	3 months	4 months	6 months	6 months	Conform to	No
Columbia		15 days	15 days			Fed	
Florida	FL1120-Calendar	4 months	5 months	6 months	5 months	Semi-	Yes
	FL1120-FYJune	1 day	1 day			conform to	04/01
	FL1120-FYOther					Fed	Ext 7/0
	FL1120-Pre2016						
Georgia	GA600	3 months	4 months	6 months	6 months	Conform to	No
		15 days	15 days			Fed	



Hawaii	HIN30	4 months	No Change	6 months	No Change	Statute	No
lo colo ali aki a ca	File In Time Commiss	20 days	Navy Dava	Daile a Fort	Name Fort		Luca VE
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
Idaho	ID41	4 months	No Change	6 months	No Change	Statute	No
luario	1041	15 days	No change	0 months	No Change	Statute	INO
Illinois	IL1120-Calendar	3 months	4 months	7 months	6 months	Conform to	Yes
	IL1120-FYJune	15 days	15 days			Fed	03/15
	IL1120-FYOther						Ext 7/0
	IL1120-Pre2016						
Indiana	INIT20	4 months	5 months	6 months	No Change	New	No
		15 days	15 days			legislation	
Iowa	IA1120	4 months 30 days	No Change	6 months	No Change	Statute	No
Kansas	KS120	4 months	No Change	6 months	No Change	Statute	No
Kansas	KSIZO	15 days	No change	O months	No change	Statute	140
Kentucky	KY720	4 months	No Change	6 months	No Change	Statute	No
		15 days					
Louisiana	LAICFT620	4 months 15 days	5 months 15 days	7 months	6 months	New legislation	No
Maine	ME1120-Calendar	3 months	4 months	6 months	7 months	Pseudo	Yes
	ME1120-FYJune	15 days	15 days			Conform to	03/15
	ME1120-FYOther					Fed	Ext 7/0
	ME1120-Pre2016						
Maryland	MD500-Calendar	3 months	4 months	7 months	7 months	Conform to	Yes
	MD500-FYJune	15 days	15 days			Fed	03/15
	MD500-FYOther						Ext 7/0
	MD500-Pre2016						
Massachusetts	MA355A	3 months	4 months	6 months	No Change	New	No
		15 days	15 days			legislation	
Michigan	MIC8000	4 months 30 days	No Change	8 months	No Change	Statute	No
Minnesota	MNM4-Calendar	3 months	4 months	7 months	7 months	Conform to	Yes
	MNM4-FYJune	15 days	15 days			Fed	03/15
	MNM4-FYOther						Ext 7/0
	MNM4-Pre2016						
Mississippi	MS83-105-Calendar	3 months	4 months	6 months	6 months	Conform to	Yes
	MS83-105-FYJune	15 days	15 days			Fed	03/15
	MS83-105-FYOther						Ext 7/0
	MS83-105-Pre2016						
Missouri	MO1120	4 months 15 days	No Change	6 months	No Change	Statute	No



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



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

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