



IMPORTANT FILING DEADLINES for TY2016

Individual 1040 Deadline:

- The federal filing deadline for individual returns is **Tuesday, April 18, 2017**. It is April 18th instead of Monday April 17th because of the Emancipation Day holiday in the District of Columbia.

Rejected (April 18th) Individual 1040 Deadline:

- For returns that are rejected on Tuesday, April 18th, the return will be considered timely filed if it is re-transmitted and accepted by Sunday, April 23rd.

Individual 2017 Estimated Payments:

- The first federal individual 2017 estimated payment is also due by April 18.

Other Tuesday, April 18th Filing Deadlines:

- To file an automatic six month extension (Form 4868) for individual federal returns
 - Remember the six month extension is for filing the return only. Any tax due must be paid by April 18 to avoid any penalty and interest.
 - [Click Here](#) to access short training video on how to select, transmit and run reports on **Extension Form 4868 in the Software Program.**
- Making a contribution to an IRA for tax year 2016
- Filing 2016 calendar year federal corporate tax returns (Form 1120)
- Filing 2016 estate or trust income tax returns (Form 1041)
- Filing an FBAR (FinCen Form 114) for individuals that have foreign financial accounts over \$10,000 at any time during 2016

The filing deadline is automatically extended (without having to file a Form 4868) for the following taxpayers:

- U.S. citizens and resident aliens who live and work abroad, as well as members of the military on duty outside the U.S. have until June 15 to file and pay any tax due, although interest will be charged from April 18 on any tax that is paid on June 15. For more details, refer to [Publication 54](#) (Tax Guide for U.S. Citizens and Resident Aliens Abroad).
- Members of the military and others serving in a combat zone localities receive an automatic extension of the due date until at least 180 days after they leave the combat zone to file returns and pay any taxes due. For more details see Extensions of Deadlines on page 29 of [Publication 3](#) (Armed Forces' Tax Guide).

More details on **TY2016 Filing Extensions and Payment Options** are also available at IRS.gov: [Topic 304 - Extensions of Time to File Your Tax Return](#)