

Tax Calendar for Fiscal Year Taxpayers

Individuals

[Form 1040](#). This form is due on the 15th day of the 4th month after the end of your tax year.

Estimated tax payments ([Form 1040-ES](#)). Payments are due on the 15th day of the 4th, 6th, and 9th months of your tax year and on the 15th day of the 1st month after your tax year ends.

Partnerships

[Form 1065](#). This form is due on the 15th day of the 4th month after the end of the partnership's tax year. Provide each partner with a copy of Schedule K-1 (Form 1065) or a substitute Schedule K-1.

[Form 1065-B \(electing large partnerships\)](#). This form is due on the 15th day of the 4th month after the end of the partnership's tax year. Provide each partner with a copy of Schedule K-1 (Form 1065-B) or a substitute Schedule K-1 by the first March 15 following the close of the partnership's tax year.

Corporations and S Corporations

[Form 1120](#) and [Form 1120S](#) (or [Form 7004](#)). These forms are due on the 15th day of the 3rd month after the end of the corporation's tax year. S corporations must provide each shareholder with a copy of Schedule K-1 (Form 1120S) or a substitute Schedule K-1.

Estimated tax payments. Payments are due on the 15th day of the 4th, 6th, 9th, and 12th months of the corporation's tax year.

[Form 2553](#). This form is used to choose S corporation treatment. It is due no more than two months and 15 days after the beginning of the tax year the election is to take effect or at any time during the preceding tax year.