



Changes to 2016 Illinois Business Income Tax Filing and Payment Due Dates

C Corporation Original Filing and Payment Due Dates

If you are a C corporation required to file Form IL-1120, Corporation Income and Replacement Tax Return, and your tax year begins on or after January 1, 2016, we have news regarding your revised filing and payment due dates effective for 2016 tax returns.

- **Calendar year C corporations** will receive an extra month to file their return and pay their tax. The original filing and payment due date will change from March 15, 2017, to April 18, 2017.
- **Fiscal year C corporation filers whose tax year ends on a date other than June 30** will also receive an extra month to file their return and pay their tax. Their original filing and payment due date will be changed to the 15th day of the 4th month following the close of the tax year.
- **Fiscal year C corporation filers whose tax year ends on June 30** will retain an original filing and payment due date of the 15th day of the 3rd month following the close of the tax year. Their original filing and payment due date will remain unchanged as September 15th until the year 2026 when it will change to October 15th.
- **Cooperatives who file Form IL-1120** will retain an original filing and payment due date of the 15th day of the 9th month following the close of the tax year, regardless of when their tax year ends.

The changes to calendar year and fiscal year C corporation filers are consistent with federal filing due date changes enacted in June 2015.

2016 C corporation original filing and payment due dates can be quickly referenced below:

C corporation type	Illinois original filing and payment due date
Calendar year C corporations	15th day of the 4th month following the close of the tax year (April 18, 2017)
Fiscal year C corporations whose tax year ends on a date other than June 30	15th day of the 4th month following the close of the tax year
Fiscal year C corporations whose tax year ends on June 30	15th day of the 3rd month following the close of the tax year
Cooperatives	15th day of the 9th month following the close of the tax year

All Other Tax Types Original Filing and Payment Due Dates

There are **no** changes to original filing or payment due dates for S corporations, partnerships, trust/estates, or exempt organizations in Illinois. See the instructions for your tax return for more information.

Extended Due Dates

In order to accommodate the federal filing due date changes, the regulations regarding Illinois Income Tax extended due dates, 86 Ill. Admins. Code section 100.5020, have also changed. The new regulations state that the Department will grant an automatic extension of 6 months to taxpayers whose returns are due on the 15th day of the 4th month following the end of the tax year and 7 months for all other taxpayers. For most taxpayers this means that there will be no change to their extended due date which will remain the 15th day of the 10th month following the close of the tax year. There are four exceptions:

- **Cooperatives who file Form IL-1120** will continue to receive a 7 month extension to file. Their extended due date will remain the 15th day of the 16th month following the close of the tax year.
- **Exempt organizations who are classified federally as corporations** will continue to receive a 7 month extension to file. Their extended due date will remain the 15th day of the 12th month following the close of the tax year.

- **Exempt organizations who are classified federally as 501(c) trusts** will now receive a 7 month extension to file. Their extended due date will be changed to the 15th day of the 12th month following the close of the tax year.
- **Lloyd's plan of operation filers** will continue to receive an Illinois extension which will be the same length of time as their federal filing extension.

2016 extended due dates can be quickly referenced below:

Tax type	Illinois Automatic Extension Length
<ul style="list-style-type: none"> • Calendar year C corporations • Fiscal year C corporations whose tax year ends on a date other than June 30 • Partnerships • Fiduciaries • Exempt organizations federally classified as 401(a) trusts 	6 Months
<ul style="list-style-type: none"> • Fiscal year C corporations whose tax year ends on June 30 • Cooperatives • S corporations • Exempt organizations federally classified as corporations or 501(c) trusts 	7 Months
<ul style="list-style-type: none"> • Lloyd's plan of operation filers 	The length of the federal filing extension