

# Key International Tax Filing Deadlines & Delays

Form	In the case of...	Original Due Date	Notice 2020-18 Extended Due Date
	<b>Individuals</b>		
1040	Individual in US on 4/15/2020	April 15, 2020	July 15, 2020
1040	Individual outside US on 4/15/2020 for work where automatic extension would apply	April 15, 2020	July 15, 2020
1040-NR	Individual with US wages and subject to income tax withholding	April 15, 2020	July 15, 2020
1040-NR	Non-resident alien with no US wages or no US wage withholding	June 15, 2020	N/A
1040 / 1040-NR Dual Status	Use resident status as of 12/31/19 and follow guidance from 1040 or 1040-NR above	See Note C	See Note C
5471	Follows Form 1040 as per above	See Note A	See Note A
1040-ES	2020 1 <sup>st</sup> Quarter ES Payment	April 15, 2020	July 15, 2020
1040-ES	2020 2 <sup>nd</sup> Quarter ES Payment	June 15, 2020	N/A
1040-ES	Section 965 Transition Tax Installment	April 15, 2020	July 15, 2020
Form 114	Foreign Bank Account Report	April 15, 2020	N/A - See Note B
	<b>Corporations</b>		
1120	US Resident Corporation (original or extended)	April 15, 2020	July 15, 2020
1120-F	Non-resident corporation with US office	April 15, 2020	July 15, 2020
1120-F	Non-resident corporation with no US office	June 15, 2020	N/A
5472	Follows as per 1120 or 1120-F deadline		See Note A
ES Payment	2020 Quarterly ES Payment	April 15, 2020	July 15, 2020
Payment	Section 965 Transition Tax Installment	April 15, 2020	July 15, 2020
Form 114	Foreign Bank Account Report	April 15, 2020	N/A - See Note B
	<b>Individual or Corporation</b>		
3520	Transactions with Foreign Trusts & Foreign Gifts	See Note D - With applicable return	See Note D - With applicable return
3520-A	Foreign Trust with US Owner	March 16, 2020	N/A
8804	Foreign Partner Withholding	March 16, 2020	N/A
8865	Foreign Partnership Reporting	See Note A	See Note A
8858	Foreign Disregarded Entities and Foreign Branches	See Note A	See Note A
5471	Foreign Corporation	See Note A	See Note A



**Note A:** Although Forms 5471, 5472, 8865, and 8858 may be considered informational returns, they cannot be filed on their own, they must be filed with Form 1040, 1120, 1120-F, 1065, or 1120-S.

Therefore, it is reasonable to conclude that Q10's reference to information returns does not include these forms as they cannot be separately filed.

**Note B:** Form 114 is an information return and is filed separately from an income tax return. Therefore, Q10 indicates there is no automatic extension to July 15, 2020. However, under normal rules, Form 114 is automatically extended until 10/15/2020 with no extension form required.

**Note C:** If you are a resident on the last day of the year, then your filing deadline is typically April 15, 2020 which has been extended to July 15, 2020. These same deadlines apply if you are a nonresident on the last day of the year and you received wages which are subject to income tax withholding. However, if you are a nonresident on the last day of the year and did not receive wages subject to income tax withholding, then your filing deadline is June 15, 2020 and has not been extended.

**Note D:** Although Form 3520 may be considered an informational return as it is filed on its own separate return, the filing deadline for Form 3520 follows the filing deadline of the US person required to file this form. For example, if the US person required to file this form is an individual or US corporation then the filing deadline to file this form is April 15, 2020 which has an extended deadline of July 15, 2020.

*Updated as of March 27, 2020*