

**Michele L Brenner
& Company, PC
Certified Public
Accounting**



Tax Calendar for Estates

Each date shown is the prescribed due date for filing the return or making the tax payment indicated. If any date falls on a Saturday, Sunday, or legal holiday, the return or payment is due on the next business day.

Apr. 15 Fiduciary income tax return due for the prior calendar year (Form 1041).

Due date for calendar year estates to file application for nonautomatic extension to file prior year income tax return (Form 2758).

Last day for estates to file amended tax returns for the third prior calendar year, if the initial return was timely filed (Form 1041).

Jul. 15 Extended due date for calendar year estates that received three-month filing extension to file prior year income tax return or request a second extension (Form 8800).

Oct. 15 Second extended due date for calendar year estates that received second extension to file prior year income tax return.

Estate tax returns (Form 706) are due to be filed nine months after the date of death.

Application for extension of time to file estate tax returns must be submitted on or before the end of the nine-month period after the date of death (Form 4768).

Estates, which have been open more than two years, are required to make estimated payments of income taxes (using same due dates as trusts).

Some estates may be able to elect a year-end other than December 31; the above dates, which are for calendar-year entities, should be modified in such cases.

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