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**Tax Calendar for Trusts**

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.

**Jan. 15** Calendar year trusts must pay final installment of prior year estimated tax (Form 1041-ES).

**Mar. 5** Last day for calendar year trusts to elect to have overpayments of estimated tax by the trust credited to beneficiaries (Form 1041-T).

**Apr. 15** Due date for fiduciary income tax return for the prior calendar year (Form 1041).

Due date for calendar year trusts to file application for automatic three-month extension to file prior year income tax return (Form 8736).

Calendar year trusts must pay first installment of estimated taxes for the current year (Form 1041).

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

**Jun. 15** Calendar year trusts must pay second installment of current year estimated tax (Form 1041-ES).

**Jul. 15** Due date for calendar year trusts that received an automatic three-month filing extension to file prior year income tax return or request a second extension (Form 8800).

**Sept. 15** Calendar year trusts must pay third installment of current year estimated tax (Form 1041-ES).

**Oct. 15** Last day for filing prior year income tax return that previously received second extension.

*Some trusts 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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