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The IRS projects that corporations and partnerships will file almost 6.9 million extension requests during 2017, and expects to receive more than 4 million partnership returns during 2017.

Sep. 09, 2017

The Internal Revenue Service is reminding calendar-year partnerships that the due date for filing a return after receiving an extension remains Sept. 15 following a recent change in the tax law.

The IRS provided [tax relief to taxpayers affected by Hurricane Harvey](#), including partnerships; affected taxpayers (as defined in the news release providing relief) have until Jan. 31, 2018, to file their returns. Calendar-year partnerships that are affected taxpayers that also receive relief from penalties under Notice 2017-47 if they file a return on or before Sept. 15, 2017, will receive relief from the failure-to-file penalty if they file the return by Jan. 31, 2018.

The IRS will also likely offer similar tax relief for businesses and taxpayers affected by Hurricane Irma this week.

The Surface Transportation and Veterans Health Care Choice Improvement Act of 2015 changed the date by which a partnership must file its annual return, [Form 1065](#) or [Form 1065-B](#). For calendar year partnerships, the due date for filing the annual return or request for an extension changed from April 15 (April 18 in 2017) to March 15. The due date for filing the return after receiving an extension of time to file was Sept. 15 when the due date was April 15, because the duration of the extension was five months. Under the new law, the due date for filing the return after receiving an extension of time to file is still Sept. 15, because the duration of the extension of time to file is now six months.

The IRS issued guidance, [Notice 2017-47](#), providing penalty relief for certain

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As Hurricane Irma approaches, the IRS is closely monitoring the storm and will be assessing next steps that will be needed for areas declared a federal disaster area.

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