



## Important Dates for 2021 Tax Filing

To help you meet important 2021 deadlines, we've provided this summary of when various tax-related forms, payments and other actions are due. All dates are current as of January 26, 2021. Please review the calendar and let us know if you have questions about the deadlines or would like assistance in meeting them.

### February 1

- Businesses: Provide Form 1098, Form 1099-MISC (except for those that have a February 16 deadline), Form 1099-NEC and Form W-2G to recipients.
- Employers: Provide 2020 Form W-2 to employees. Report income tax withholding and FICA taxes for fourth quarter 2020 (Form 941). File an annual return of federal unemployment taxes (Form 940) and pay any tax due. File 2020 Form W-2 (Copy A) and transmittal Form W-3 with the Social Security Administration.

### February 10

- Individuals: Report January tip income of \$20 or more to employers (Form 4070).
- Employers: Report income tax withholding and FICA taxes for fourth quarter 2020 (Form 941) and file a 2020 return for federal unemployment taxes (Form 940), if you deposited on time and in full all of the associated taxes due.

### February 12

- Individuals: File a 2020 income tax return (Form 1040 or Form 1040-SR) and pay tax due, to avoid penalties for underpaying the January 15 installment of estimated taxes.

### February 16

- Businesses: Provide Form 1099-B, 1099-S and certain Forms 1099-MISC (those in which payments in Box 8 or Box 10 are being reported) to recipients.
- Individuals: File a new Form W-4 to continue exemption for another year, if you claimed exemption from federal income tax withholding in 2020.

### March 1

- Businesses: File Form 1098, Form 1099 (other than those with a February 1 or February 16 deadline) and Form W-2G and transmittal Form 1096 for interest, dividends and miscellaneous payments made during 2020. (Electronic filers can defer filing to March 31.)

### March 10

- Individuals: Report February tip income of \$20 or more to employers (Form 4070).

### March 15

- Calendar-year S corporations: File a 2020 income tax return (Form 1120S) or file for an automatic six-month extension (Form 7004), and pay any tax due.

- Calendar-year partnerships: File a 2020 income tax return (Form 1065 or Form 1065-B) or request an automatic six-month extension (Form 7004).

### March 31

- Employers: Electronically file 2020 Form 1097, Form 1098, Form 1099 (other than those with an earlier deadline) and Form W-2G.

### April 12

- Individuals: Report March tip income of \$20 or more to employers (Form 4070).

### April 15

- Individuals: File a 2020 income tax return (Form 1040 or Form 1040-SR) or file for an automatic six-month extension (Form 4868), and pay any tax due. (See June 15 for an exception for certain taxpayers.) Pay the first installment of 2021 estimated taxes, if not pay income tax through withholding (Form 1040-ES). Make 2020 contributions to a traditional IRA or Roth IRA (even if a 2020 income tax return extension is filed). Make 2020 contributions to a SEP or certain other retirement plans (unless a 2020 income tax return extension is filed). File a 2020 gift tax return (Form 709) or file for an automatic six-month extension (Form 8892), and pay any gift tax due. File for an automatic six-month extension (Form 4868) to extend both Form 1040 and, if no gift tax is due, Form 709.
- Household employers: File Schedule H, if wages paid equal \$2,200 or more in 2020 and Form 1040 isn't required to be filed. For those filing Form 1040, Schedule H is to be submitted with the return and is thus extended to the due date of the return.
- Trusts and estates: File an income tax return for the 2020 calendar year (Form 1041) or file for an automatic five-and-a-half month extension to October 1 (Form 7004), and pay any income tax due.
- Calendar-year corporations: File a 2020 income tax return (Form 1120) or file for an automatic six-month extension (Form 7004), and pay any tax due. Pay the first installment of 2021 estimated income taxes.

### April 30

- Employers: Report income tax withholding and FICA taxes for first quarter 2021 (Form 941), and pay any tax due.

### May 10

- Individuals: Report April tip income, \$20 or more, to employers (Form 4070).
- Employers: Report income tax withholding and FICA taxes for first quarter 2021 (Form 941), if you deposited on time and in full all of the associated taxes due.

### May 17

- Exempt organizations: File a 2020 calendar-year information return (Form 990, Form 990-EZ or Form 990-PF) or file for an automatic six-month extension (Form 8868) and pay any tax due.
- Small exempt organizations (with gross receipts normally of \$50,000 or less): File a 2020 e-Postcard (Form 990-N), if not file Form 990 or Form 990-EZ.

### June 10

- Individuals: Report May tip income, \$20 or more, to employers (Form 4070).

### June 15

- Individuals: File a 2020 individual income tax return (Form 1040 or Form 1040-SR) or file for a four-month extension (Form 4868), and pay any tax and interest due, if you live outside the United States. Pay the second installment of 2021 estimated taxes, if not pay income tax through withholding (Form 1040-ES).
- Calendar-year corporations: Pay the second installment of 2021 estimated income taxes.

### July 12

- Individuals: Report June tip income, \$20 or more, to employers (Form 4070).

### August 2

- Employers: Report income tax withholding and FICA taxes for second quarter 2021 (Form 941), and pay any tax due. File a 2020 calendar-year retirement plan report (Form 5500 or Form 5500-EZ) or request an extension.

### August 10

- Individuals: Report July tip income, \$20 or more, to employers (Form 4070).

- Employers: Report income tax withholding and FICA taxes for second quarter 2021 (Form 941), if you deposited on time and in full all of the associated taxes due.

### September 10

- Individuals: Report August tip income, \$20 or more, to employers (Form 4070).

### September 15

- Individuals: Pay the third installment of 2021 estimated taxes, if not pay income tax through withholding (Form 1040-ES).
- Calendar-year corporations: Pay the third installment of 2021 estimated income taxes.
- Calendar-year S corporations: File a 2020 income tax return (Form 1120S) and pay any tax, interest and penalties due, if an automatic six-month extension was filed. Make contributions for 2020 to certain employer-sponsored retirement plans, if an automatic six-month extension was filed.
- Calendar-year partnerships: File a 2020 income tax return (Form 1065 or Form 1065-B), if an automatic six-month extension was filed.

### October 1

- Trusts and estates: File an income tax return for the 2020 calendar year (Form 1041) and pay any tax, interest and penalties due, if an automatic five-and-a-half month extension was filed.
- Employers: Establish a SIMPLE or a Safe-Harbor 401(k) plan for 2020, except in certain circumstances.

### October 12

- Individuals: Report September tip income, \$20 or more, to employers (Form 4070).

### October 15

- Individuals: File a 2020 income tax return (Form 1040 or Form 1040-SR) and pay any tax, interest and penalties due, if an automatic six-month extension was filed (or if an automatic four-month extension was filed by a taxpayer living outside the United States). Make contributions for 2020 to certain existing retirement plans or establish and

contribute to a SEP for 2020, if an automatic six-month extension was filed. File a 2020 gift tax return (Form 709) and pay any tax, interest and penalties due, if an automatic six-month extension was filed.

- Calendar-year C corporations: File a 2020 income tax return (Form 1120) and pay any tax, interest and penalties due, if an automatic six-month extension was filed. Make contributions for 2020 to certain employer-sponsored retirement plans, if an automatic six-month extension was filed.

### November 1

- Employers: Report income tax withholding and FICA taxes for third quarter 2021 (Form 941) and pay any tax due.

### November 10

- Individuals: Report October tip income, \$20 or more, to employers (Form 4070).
- Employers: Report income tax withholding and FICA taxes for third quarter 2021 (Form 941), if you deposited on time and in full all of the associated taxes due.

### November 15

- Exempt organizations: File a 2020 calendar-year information return (Form 990, Form 990-EZ or Form 990-PF) and pay any tax, interest and penalties due, if a six-month extension was previously filed.

### December 10

- Individuals: Report November tip income, \$20 or more, to employers (Form 4070).

### December 15

- Calendar-year corporations: Pay the fourth installment of 2021 estimated income taxes.

### December 31

- Employers: Establish a retirement plan for 2021 (generally other than a SIMPLE, a Safe-Harbor 401(k) or a SEP).

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