



2020 Tax Calendar

Date - 2020	Deadline for:
January 31	<p>Individuals: Filing a 2019 income tax return (Form 1040) and paying tax due, to avoid penalties for underpaying the January 15 installment of estimated taxes.</p> <p>Businesses: Providing Form 1098, Form 1099 (except for those that have a February 18 deadline) and Form W-2G to recipients. Filing Form 1099 if it includes payments for nonemployee compensation in Box 7.</p> <p>Employers: Providing 2019 Form W-2 to employees. Reporting income tax withholding and FICA taxes for fourth quarter 2019 (Form 941). Filing an annual return of federal unemployment taxes (Form 940) and paying any tax due.</p> <p>Employers: Filing 2019 Form W-2 (Copy A) and transmittal Form W-3 with the Social Security Administration.</p>
February 10	<p>Employers: Reporting income tax withholding and FICA taxes for fourth quarter 2019 (Form 941) and filing a 2019 return for federal unemployment taxes (Form 940), if you deposited on time and in full all of the associated taxes due.</p>
February 18	<p>Businesses: Providing Form 1099-B, 1099-S and certain Forms 1099-MISC (those in which payments in Box 8 or Box 14 are being reported) to recipients.</p> <p>Individuals: Filing a new Form W-4 to continue exemption for another year, if you claimed exemption from federal income tax withholding in 2019.</p>
February 28	<p>Businesses: Filing Form 1098, Form 1099 (other than those with a January 31 or February 18 deadline) and Form W-2G and transmittal Form 1096 for interest, dividends and miscellaneous payments made during 2019. (Electronic filers can defer filing to March 31.)</p>
March 16	<p>Calendar-year S corporations: Filing a 2019 income tax return (Form 1120S) or filing for an automatic six-month extension (Form 7004) and paying any tax due.</p> <p>Calendar-year partnerships: Filing a 2019 income tax return (Form 1065 or Form 1065-B) or requesting an automatic six-month extension (Form 7004).</p>



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<p>March 31</p>	<p>Employers: Electronically filing 2019 Form 1097, Form 1098, Form 1099 (other than those with an earlier deadline) and Form W-2G.</p>
<p>April 15</p>	<p>Individuals: Filing a 2019 income tax return (Form 1040) or filing for an automatic six-month extension (Form 4868) and paying any tax due. (See June 15 for an exception for certain taxpayers.)</p> <p>Individuals: Paying the first installment of 2020 estimated taxes, if not paying income tax through withholding (Form 1040-ES).</p> <p>Individuals: Making 2019 contributions to a traditional IRA or Roth IRA (even if a 2019 income tax return extension is filed).</p> <p>Individuals: Making 2019 contributions to a SEP or certain other retirement plans (unless a 2019 income tax return extension is filed).</p> <p>Individuals: Filing a 2019 gift tax return (Form 709) or filing for an automatic six-month extension (Form 8892) and paying any gift tax due. Filing for an automatic six-month extension (Form 4868) to extend both Form 1040 and, if no gift tax is due, Form 709.</p> <p>Household employers: Filing Schedule H (Form 1040), if wages paid equal \$2,100 or more in 2019 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.</p> <p>Trusts and estates: Filing an income tax return for the 2019 calendar year (Form 1041) or filing for an automatic 5 ½ month extension to October 1 (Form 7004) and paying any income tax due.</p> <p>Calendar-year corporations: Filing a 2019 income tax return (Form 1120) or filing for an automatic six-month extension (Form 7004) and paying any tax due.</p> <p>Calendar-year corporations: Paying the first installment of 2020 estimated income taxes.</p>
<p>April 30</p>	<p>Employers: Reporting income tax withholding and FICA taxes for first quarter 2020 (Form 941) and paying any tax due.</p>
<p>May 11</p>	<p>Employers: Reporting income tax withholding and FICA taxes for first quarter 2020 (Form 941), if you deposited on time and in full all of the associated taxes due.</p>



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<p>May 15</p>	<p>Exempt organizations: Filing a 2019 calendar-year information return (Form 990, Form 990-EZ or Form 990-PF) or filing for an automatic six-month extension (Form 8868) and paying any tax due.</p> <p>Small exempt organizations (with gross receipts normally of \$50,000 or less): Filing a 2019 e-Postcard (Form 990-N), if not filing Form 990 or Form 990-EZ.</p>
<p>June 15</p>	<p>Individuals: Filing a 2019 individual income tax return (Form 1040) or filing for a four-month extension (Form 4868) and paying any tax and interest due, if you <u>live outside</u> the United States.</p> <p>Individuals: Paying the second installment of 2020 estimated taxes, if not paying income tax through withholding (Form 1040-ES).</p> <p>Calendar-year corporations: Paying the second installment of 2020 estimated income taxes.</p>
<p>July 31</p>	<p>Employers: Reporting income tax withholding and FICA taxes for second quarter 2020 (Form 941) and paying any tax due.</p> <p>Employers: Filing a 2019 calendar-year retirement plan report (Form 5500 or Form 5500-EZ) or requesting an extension.</p>
<p>August 10</p>	<p>Employers: Reporting income tax withholding and FICA taxes for second quarter 2020 (Form 941), if you deposited on time and in full all of the associated taxes due.</p>
<p>September 15</p>	<p>Individuals: Paying the third installment of 2020 estimated taxes, if not paying income tax through withholding (Form 1040-ES).</p> <p>Calendar-year corporations: Paying the third installment of 2020 estimated income taxes.</p> <p>Calendar-year S corporations: Filing a 2019 income tax return (Form 1120S) and paying any tax, interest and penalties due if an automatic six-month extension was filed.</p> <p>Calendar-year S corporations: Making contributions for 2019 to certain employer-sponsored retirement plans if an automatic six-month extension was filed.</p> <p>Calendar-year partnerships: Filing a 2019 income tax return (Form 1065 or Form 1065-B) if an automatic six-month extension was filed.</p>



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<p>October 1</p>	<p>Trusts and estates: Filing an income tax return for the 2019 calendar year (Form 1041) and paying any tax, interest and penalties due if an automatic 5 ½ month extension was filed.</p> <p>Employers: Establishing a SIMPLE or a Safe-Harbor 401(k) plan for 2019, except in certain circumstances.</p>
<p>October 15</p>	<p>Individuals: Filing a 2019 income tax return (Form 1040) and paying 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).</p> <p>Individuals: Making contributions for 2019 to certain existing retirement plans or establishing and contributing to a SEP for 2018 if an automatic six-month extension was filed.</p> <p>Individuals: Filing a 2019 gift tax return (Form 709) and paying any tax, interest and penalties due, if an automatic six-month extension was filed.</p> <p>Calendar-year C corporations: Filing a 2019 income tax return (Form 1120) and paying any tax, interest and penalties due if an automatic six-month extension was filed.</p> <p>Calendar-year C corporations: Making contributions for 2019 to certain employer-sponsored retirement plans if an automatic six-month extension was filed.</p>
<p>November 2</p>	<p>Employers: Reporting income tax withholding and FICA taxes for third quarter 2020 (Form 941) and paying any tax due.</p>
<p>November 10</p>	<p>Employers: Reporting income tax withholding and FICA taxes for third quarter 2020 (Form 941), if you deposited on time and in full all of the associated taxes due.</p>
<p>November 16</p>	<p>Exempt organizations: Filing a 2019 calendar-year information return (Form 990, Form 990-EZ or Form 990-PF) and paying any tax, interest and penalties due if a six-month extension was previously filed.</p>
<p>December 15</p>	<p>Calendar-year corporations: Paying the fourth installment of 2020 estimated income taxes.</p>
<p>December 31</p>	<p>Employers: Establishing a retirement plan for 2020 (generally other than a SIMPLE, a Safe-Harbor 401(k) or a SEP).</p>