


Tax Calendar*

JANUARY 2021	15 <ul style="list-style-type: none"> • Individual – Q4 2020 estimated tax payment due • Trust – Q4 2020 estimated tax payment due
FEBRUARY 2021	1 <p>Deadline mailing date to the recipient for:</p> <ul style="list-style-type: none"> • Form W-2 from employers (must also be mailed to the Social Security Administration) • Form 1099-MISC • Social Security benefits Form SSA-1099 • Certain Government Payments Form 1099-G 16 <ul style="list-style-type: none"> • Expiration of previous year's exemption from federal income tax withholding on Form W-4
MARCH 2021	2 <ul style="list-style-type: none"> • Farmers and Fishermen – 2020 Income Tax Return due • Deadline mailing date for Form 1095-B or Form 1095-C to employees 15 <ul style="list-style-type: none"> • Partnership – Deadline to file 2020 Tax Return or Extension for 2020 • S-Corporation – Deadline to file 2020 Tax Return or Extension for 2020
APRIL 2021	15 <ul style="list-style-type: none"> • The IRS has automatically extended the federal tax filing deadline and postponed the deadline to contribute to Roth or traditional IRA or HSA for 2020 for individuals from April 15 to May 17, 2021 allowing all individual taxpayers additional time to file federal income tax returns, make payments for the 2020 tax year without interest or penalties regardless of the amount owed, and contribute to their individual retirement accounts. Note that this relief does not apply to 2021 estimated tax payments that are due on April 15, 2021. Taxpayers who expect to receive a tax refund are still encouraged to file their 2020 tax returns now. Additionally, deferral of state income tax payments and filing dates may vary from state to state. Consult with your tax advisor for appropriate state and local guidance related to their particular tax situation. <ul style="list-style-type: none"> • Individual – Q1 2021 estimated tax payment due • Trust – Q1 2021 estimated tax payment due • Trust – Deadline to file 2020 Tax Return or Extension and pay 2020 federal income tax • C-Corporation – Deadline to file 2020 C-Corporation (Form 1120) or extension for 2020 and pay 2020 federal income tax • C-Corporation – Q1 2021 estimated tax payment due

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<p>May 2021</p>	<p>17  The IRS issued Notice 2021-59 and Notice 2021-67 announcing that the IRS automatically extended the federal tax filing deadline and postponed the deadline to contribute to Roth or traditional IRA or HSA for 2020 for individuals from April 15 to May 17, 2021 allowing all individual taxpayers additional time to file federal income tax returns, make payments for the 2020 tax year without interest or penalties regardless of the amount owed, and contribute to their individual retirement accounts.</p> <ul style="list-style-type: none"> • Individual – Deadline to file 2020 Tax Return (Form 1040) or Extension for 2020 and pay 2020 federal income tax • Individual – Deadline to contribute to Roth or traditional IRA or HSA for 2020
<p>June 2021</p>	<p>15</p> <ul style="list-style-type: none"> • Individual – Q2 2021 estimated tax return payment due • Individual – Deadline to file 2020 Tax Return (Form 1040) or extension for 2020 and pay 2020 federal income tax for an U.S. citizen or resident alien living and working (or on military duty) outside the United States and Puerto Rico • Trust – Q2 2021 estimated tax return payment due • C-Corporation – Q2 2021 estimated tax payment due
<p>July 2021</p>	<ul style="list-style-type: none"> • No Notable Dates
<p>August 2021</p>	<p>2</p> <ul style="list-style-type: none"> • Employee Benefit Plan – Deadline for calendar year plans to file 2020 Form 5500 or Extension for 2020
<p>September 2021</p>	<p>15</p> <ul style="list-style-type: none"> • Individual – Q3 2021 estimated tax payment due • Trust – Q3 2021 estimated tax payment due • C-Corporation – Q3 2021 estimated tax payment due • Partnership – Final deadline to file 2020 Tax Return (if extension timely filed) • S-Corporation – Final deadline to file 2020 Tax Return (if extension timely filed) <p>30</p> <ul style="list-style-type: none"> • Trust – Final deadline to file 2020 Tax Return (if extension timely filed)

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Tax Calendar*

October
2021

15

- **Individual** – Final deadline to file 2020 Tax Return (if extension timely filed)
- **C–Corporation** – Final deadline to file 2020 Tax Return (if extension timely filed)
- **Employee Benefit Plan** - Final deadline for calendar year plans to file 2020 Form 5500 (if extension timely filed)

November
2021

- **No Notable Dates**

DECEMBER
2021

15

- **C–Corporation** – Q4 2021 estimated tax return payment due

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- **Tax Management**- Q4 2021 tax loss harvesting request deadline
- Last day to sell a **stock or listed option** to realize a gain or loss
- Last day for most states to contribute to a **529 Plan** to be entitled to a state tax deduction or claim reimbursement for qualified education expenses paid out of pocket
- Last day to take Required Minimum Distributions (RMDs) for 2021 unless 2021 is the participant's first distribution calendar year
- **The SECURE Act extended the deadline for employers to establish certain new qualified retirement plans from the last day of the tax year until the due date of that year's tax return (including extensions). That means the deadline for employers to adopt certain new calendar-based plans will depend upon their tax status. For more information, review the [Qualified Plan Adoption Agreement Deadline Extension Page](#) on 3DR.**

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