

Updated April 7, 2021 (Originally published March 10, 2021)

2021 Federal Tax Calendar

To help ensure you don't miss any important 2021 deadlines, we've provided this table summarizing when various tax-related forms, payments, and other actions are due. Let us know if you have questions about the deadlines or would like assistance in meeting them.

You may also wish to view our [Pocket Tax Guides](#), which are useful for planning throughout the year.

UPDATED APRIL 7, 2021

The IRS and the California Franchise Tax Board have announced that the federal and state income tax filing deadline for individuals for the 2020 tax year is extended from April 15, 2021, until Monday, May 17, 2021.

In addition to the filing extension, individual taxpayers can also postpone federal income tax payments for the 2020 tax year due on April 15, 2021, to May 17, 2021, without penalties and interest, regardless of the amount owed. This postponement applies to individual taxpayers, including those who pay self-employment tax.

This relief doesn't apply to estimated tax payments that are due on April 15, 2021; these payments are still due on that date.

As part of its announcement, the IRS stated it would soon be issuing additional guidance about the deadline extension.

Be aware that this extended deadline is optional. Please contact your Seiler tax advisor for how this extension might apply to your situation.

DATE	DEADLINE FOR
February 1	<p>Individuals: Filing a 2020 income tax return (Form 1040 or Form 1040-SR) and paying tax due, to avoid penalties for underpaying the January 15 installment of estimated taxes.</p> <p>Businesses: Providing Form 1098, Form 1099-MISC (except for those that have a February 16 deadline), Form 1099-NEC and Form W-2G to recipients.</p> <p>Employers: Providing 2020 Form W-2 to employees. Reporting income tax withholding and FICA taxes for fourth quarter 2020 (Form 941). Filing an annual return of federal unemployment taxes (Form 940) and paying any tax due.</p> <p>Employers: Filing 2020 Form W-2 (Copy A) and transmittal Form W-3 with the Social Security Administration.</p>
February 10	<p>Individuals: Reporting January tip income of \$20 or more to employers (Form 4070).</p> <p>Employers: Reporting income tax withholding and FICA taxes for fourth quarter 2020 (Form 941) and filing a 2020 return for federal unemployment taxes (Form 940), if you deposited on time and in full all of the associated taxes due.</p>
February 16	<p>Businesses: Providing 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.</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 2020.</p>
March 1	<p>Businesses: Filing 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.)</p>
March 10	<p>Individuals: Reporting February tip income of \$20 or more to employers (Form 4070).</p>
March 15	<p>Calendar-year S corporations: Filing a 2020 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 2020 income tax return (Form 1065 or Form 1065-B) or requesting an automatic six-month extension (Form 7004).</p>
March 31	<p>Employers: Electronically filing 2020 Form 1097, Form 1098, Form 1099 (other than those with an earlier deadline) and Form W-2G.</p>
April 12	<p>Individuals: Reporting March tip income of \$20 or more to employers (Form 4070).</p>
April 15	<p>Individuals: Filing a 2020 income tax return (Form 1040 or Form 1040-SR) or filing for an automatic six-month extension (Form 4868), and paying any tax due. (See June 15</p>

	<p>for an exception for certain taxpayers.) Note: This deadline has been extended to May 17, 2021.</p> <p>Individuals: Paying the first installment of 2021 estimated taxes, if not paying income tax through withholding (Form 1040-ES).</p> <p>Individuals: Making 2020 contributions to a traditional IRA or Roth IRA (even if a 2020 income tax return extension is filed). Note: This deadline has been extended to May 17, 2021.</p> <p>Individuals: Making 2020 contributions to a SEP or certain other retirement plans (unless a 2020 income tax return extension is filed). Note: This deadline has been extended to May 17, 2021.</p> <p>Individuals: Filing a 2020 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, 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.</p> <p>Trusts and estates: Filing an income tax return for the 2020 calendar year (Form 1041) or filing for an automatic five-and-a-half-month extension to October 1 (Form 7004), and paying any income tax due.</p> <p>Calendar-year corporations: Filing a 2020 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 2021 estimated income taxes.</p>
April 30	<p>Employers: Reporting income tax withholding and FICA taxes for first quarter 2021 (Form 941), and paying any tax due.</p>
May 10	<p>Individuals: Reporting April tip income, \$20 or more, to employers (Form 4070).</p> <p>Employers: Reporting 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.</p>
May 17	<p>Exempt organizations: Filing a 2020 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 2020 e-Postcard (Form 990-N), if not filing Form 990 or Form 990-EZ.</p>
June 10	<p>Individuals: Reporting May tip income, \$20 or more, to employers (Form 4070).</p>

<p>June 15</p>	<p>Individuals: Filing a 2020 individual income tax return (Form 1040 or Form 1040-SR) or filing for a four-month extension (Form 4868), and paying any tax and interest due, if you live outside the United States.</p> <p>Individuals: Paying the second installment of 2021 estimated taxes, if not paying income tax through withholding (Form 1040-ES).</p> <p>Calendar-year corporations: Paying the second installment of 2021 estimated income taxes.</p>
<p>July 12</p>	<p>Individuals: Reporting June tip income, \$20 or more, to employers (Form 4070).</p>
<p>August 2</p>	<p>Employers: Reporting income tax withholding and FICA taxes for second quarter 2021 (Form 941), and paying any tax due.</p> <p>Employers: Filing a 2020 calendar-year retirement plan report (Form 5500 or Form 5500-EZ) or requesting an extension.</p>
<p>August 10</p>	<p>Individuals: Reporting July tip income, \$20 or more, to employers (Form 4070).</p> <p>Employers: Reporting 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.</p>
<p>September 10</p>	<p>Individuals: Reporting August tip income, \$20 or more, to employers (Form 4070).</p>
<p>September 15</p>	<p>Individuals: Paying the third installment of 2021 estimated taxes, if not paying income tax through withholding (Form 1040-ES).</p> <p>Calendar-year corporations: Paying the third installment of 2021 estimated income taxes.</p> <p>Calendar-year S corporations: Filing a 2020 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 2020 to certain employer-sponsored retirement plans, if an automatic six-month extension was filed.</p> <p>Calendar-year partnerships: Filing a 2020 income tax return (Form 1065 or Form 1065-B), if an automatic six-month extension was filed.</p>
<p>October 1</p>	<p>Trusts and estates: Filing an income tax return for the 2020 calendar year (Form 1041) and paying any tax, interest and penalties due, if an automatic five-and-a-half month extension was filed.</p> <p>Employers: Establishing a SIMPLE or a Safe-Harbor 401(k) plan for 2020, except in certain circumstances.</p>
<p>October 12</p>	<p>Individuals: Reporting September tip income, \$20 or more, to employers (Form 4070).</p>

<p>October 15</p>	<p>Individuals: Filing a 2020 income tax return (Form 1040 or Form 1040-SR) 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 2020 to certain existing retirement plans or establishing and contributing to a SEP for 2020, if an automatic six-month extension was filed.</p> <p>Individuals: Filing a 2020 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 2020 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 2020 to certain employer-sponsored retirement plans, if an automatic six-month extension was filed.</p>
<p>November 1</p>	<p>Employers: Reporting income tax withholding and FICA taxes for third quarter 2021 (Form 941) and paying any tax due.</p>
<p>November 10</p>	<p>Individuals: Reporting October tip income, \$20 or more, to employers (Form 4070).</p> <p>Employers: Reporting 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.</p>
<p>November 15</p>	<p>Exempt organizations: Filing a 2020 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 10</p>	<p>Individuals: Reporting November tip income, \$20 or more, to employers (Form 4070).</p>
<p>December 15</p>	<p>Calendar-year corporations: Paying the fourth installment of 2021 estimated income taxes.</p>
<p>December 31</p>	<p>Employers: Establishing a retirement plan for 2021 (generally other than a SIMPLE, a Safe-Harbor 401(k) or a SEP).</p>

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