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This day 2020

Tax Return Due Dates

Jan. 15th—

Estimated Tax. Final installment of 2019 estimated tax ([Form 1040-ES](#)) by individuals unless income tax return is filed with final payment by January 31, 2020. Payment in full of estimated tax by farmers and fishermen unless income tax returns are filed by March 2, 2020.

Final installment of 2019 estimated tax ([Form 1041-ES](#)) by trusts, calendar-year estates, and certain residuary trusts in existence more than two years, unless [Form 1041](#) is filed and taxes are paid in full by January 31, 2020.

Jan. 31st—

Employers' Taxes. Employers of nonagricultural and nonhousehold employees file return on [Form 941](#) for withheld income and FICA taxes in last quarter of 2019. ¹

Employers of agricultural workers must file the annual [Form 943](#) to report income and FICA taxes withheld on 2019 wages. ¹

Employers must file [Form 940](#), annual return of federal unemployment (FUTA) taxes, for 2019. ¹

Withholding. Employees' statements ([Form W-2](#) and [Form 1099-R](#)) for amounts withheld in 2019 to be furnished by employer to employees. Copy A of Form W-2 (together with transmittal [Form W-3](#)) must be filed with the Social Security Administration, whether filed electronically or on paper.

Individuals. Individuals, other than farmers and fishermen, who owed, but did not pay, estimated tax on January 15 must file final 2019 income tax return ([Form 1040](#) or Form 1040-SR) and pay tax in full to avoid late payment penalty.

Trusts and Estates. Trusts, as well as estates and certain residuary trusts in existence more than two years, that owed but did not pay estimated tax on January 15 must file final 2019 income tax return ([Form 1041](#)) and pay tax in full to avoid late payment penalty.

Information Returns. Annual statements must be furnished to recipients of: gambling winnings ([Form W-2G](#)); dividends and liquidating distributions ([Form 1099-DIV](#)); interest, including interest on bearer certificates of deposit ([Form 1099-INT](#)); patronage dividends ([Form 1099-PATR](#)); original issue discount ([Form 1099-OID](#)); certain government payments, including unemployment compensation and state and local tax refunds of \$10 or more ([Form 1099-G](#)); royalty payments of \$10 or more, rent or other business payments of \$600 or more, prizes and awards of \$600 or more, crop insurance proceeds of \$600 or more, fishing boat proceeds, medical and health care payments of \$600 or more, nonemployee compensation payments in box 7 ([Form 1099-MISC](#)); debt canceled by certain financial entities including financial institutions, credit unions, and Federal Government agencies of \$600 or more ([Form 1099-C](#)); distributions from retirement or profit-sharing plans, IRAs, SEPs, or insurance contracts ([Form 1099-R](#)); payments received from a third-party settlement entity ([Form 1099-K](#)).

Businesses, tax-exempt organizations, and educational institutions that receive certain payments must furnish annual statements to payors of: \$600 or more of mortgage interest ([Form 1098](#)); \$600 or more of student loan interest ([Form 1098-E](#)); qualified tuition and expenses ([Form 1098-T](#)).

Information called for on [Form 8300](#) must be provided to each payer in a transaction of more than \$10,000 in cash at any time during 2019. Form 8300 must be filed with the IRS by the 15th day after the date of the transaction.

Partnerships must provide a copy of [Form 8308](#) to the transferor and transferee in any exchange of a partnership interest that involved unrealized receivables or substantially appreciated inventory items. Form 8308 must be filed with the IRS with a partnership's income tax return for the year in which the exchange took place.

Trustees or issuers of IRAs or SEPs must provide participants with a statement of the account's value and required minimum distribution (RMD), if applicable, on [Form 5498](#). Participants and the IRS must be provided with IRA plan contribution information by June 1.

Feb. 18th— **Information Returns.** Annual statements must be furnished to recipients of proceeds from broker and barter exchange transactions ([Form 1099-B](#)); proceeds from real estate transactions of \$600 or more ([Form 1099-S](#)); broker payments of \$10 or more in lieu of dividends or tax-exempt interest, and gross proceeds paid to an attorney ([Form 1099-MISC](#)).

Individuals. Last day for filing [Form W-4](#) by employees who wish to claim exemption from withholding of income tax for 2020.

Feb. 28th— **Information Returns.** Annual 1099 series returns (together with transmittal [Form 1096](#)) for paper filings (March 31 if filing electronically) must be filed with the IRS to report payments to recipients who received Form 1099 on January 31 or February 18, as indicated above.

Businesses, tax-exempt organizations, and educational institutions that receive certain payments must file with the IRS (together with transmittal [Form 1096](#)) for paper filings (March 31 if filing electronically); [Form 1098](#) for \$600 or more of mortgage interest received; [Form 1098-E](#) for \$600 or more student loan interest received; and [Form 1098-T](#) for payments of qualified tuition and expenses.

Health Coverage Reporting. Paper copies of [Form 1094-C](#) and [Form 1095-C](#) must be filed with the IRS by all Applicable Large Employers. Other providers of minimum essential coverage should file [Form 1094-B](#) and [Form 1095-B](#). If filing electronically, file by March 31.

Withholding. [Form W-2G](#) and [Form 1099-R](#) for 2019 "A" copies (together with transmittal [Form 1096](#)) for paper filings (March 31 if filing electronically) must be filed with the IRS.

Mar. 2nd— **Individuals.** Last day for farmers and fishermen who owed, but did not pay, estimated tax on January 15 to file a 2019 calendar-year income tax return ([Form 1040](#) or Form 1040-SR) and pay tax in full to avoid late payment penalty.

Health Coverage Reporting. Applicable Larger Employers must provide [Form 1095-C](#) to full-time employees. Other providers of minimum essential coverage should provide [Form 1095-B](#) to responsible individuals.

Mar. 16th— **Partnerships.** Last day for filing income tax return for calendar-year partnership ([Form 1065](#)) and providing each partner with a copy of Schedule K-1. Returns for fiscal-year partnerships are due on the 15th day of the 3rd month after the close of the tax year.

Last day for calendar-year U.S. partnerships to file application ([Form 7004](#)) for automatic six-month extension to file 2019 income tax return.

Last day for calendar-year partnerships to file an amended return ([Form 1065X](#)) for 2016.

S Corporations. Last day for filing income tax return for calendar-year S corporation ([Form 1120S](#)) and to provide each shareholder with a copy of Schedule K-1. Returns for fiscal-year S corporations are due on the 15th day of the 3rd month after the close of the tax year.

Last date for filing application ([Form 7004](#)) by S corporations for automatic six-month extension to file 2019 income tax return.

Last date for filing [Form 2553](#) to elect to be treated as an S corporation beginning with

calendar year 2020. The penalty for filing the election late is to postpone treatment as an S corporation until calendar year 2021.

Withholding. File returns on [Form 1042](#) and [Form 1042-S](#) to report tax withheld at the source from nonresident aliens, foreign corporations, foreign partnerships and foreign fiduciaries of a trust or estate.

ABLE Accounts. Trustees of ABLE accounts must furnish a copy of [Form 5498-QA](#) to participants. ABLE account information must be reported to the IRS by June 1.

Mar. 31st—

Information Returns—Electronic Filing. Due date for filing Form 1099 series (for reporting certain payments made) and Form 1098 series (for reporting receipt of certain payments) with the IRS electronically.

Withholding—Electronic Filing. Last day for filing [Form W-2G](#) with the IRS if filing electronically.

Apr. 15th—

Individuals. Income tax and self-employment tax returns of individuals for calendar year 2019 and income tax returns of calendar-year decedents who died in 2019 ([Form 1040](#) or Form 1040-SR). Fiscal-year individuals must file returns or requests for extension by the 15th day of the 4th month after the close of the tax year.

Last day for calendar-year individuals to file application ([Form 4868](#)) for automatic six-month extension to file 2019 income tax return.

Individuals' information returns ([Form 5471](#)) with respect to foreign corporations, to be filed with Form 1040.

Last day for individuals to file amended income tax returns ([Form 1040X](#)) for the calendar year 2016.

Estimated Tax. Calendar-year corporations pay first installment of 2020 estimated income taxes ([Form 1120-W](#)). Fiscal-year corporations are to make payments on the 15th day of the 4th, 6th, 9th, and 12th months of the tax year.

Payment of first installment of 2020 estimated income taxes ([Form 1040-ES](#)) by calendar-year individuals, other than farmers and fishermen. Estimated tax payments for fiscal-year individuals are due on the 15th day of the 4th, 6th, and 9th months of the tax year and the 1st month of the following tax year.

Trusts and calendar-year estates and certain residuary trusts in existence more than two years must make first payment of estimated taxes for 2020 ([Form 1041-ES](#)). Fiscal-year estates must make payments on the 15th day of the 4th, 6th, and 9th months of the fiscal year and the 1st month of the following fiscal year.

Corporations. Due date of 2019 income tax returns ([Form 1120](#)) for calendar-year C corporations, including domestic corporations or foreign corporations with offices in the United States ([Form 1120-F](#)). Fiscal-year C corporations with a U.S. office generally must file by the 15th day of the 4th month following the close of the tax year. C corporations with a fiscal tax year ending on June 30, however, must file their returns by the 15th day of the 3rd month following the close of the tax year.

Last date for filing application ([Form 7004](#)) by calendar-year C corporations for automatic five-month extension to file 2019 income tax return. Although [Code Sec. 6081\(b\)](#) provides for a five-month automatic extension for calendar-year C corporations for 2019 returns, the IRS is granting an automatic six-month extension under the authority of [Code Sec. 6081\(a\)](#), as reflected in the [Instructions to Form 7004](#).

[Form 5452](#) for reporting nondividend corporate distributions made to shareholders during calendar year 2019 should be filed by calendar-year corporations with their income tax return. Fiscal-year corporations file Form 5452 with their income tax return for the first fiscal year ending after the calendar year in which distributions were made.

Calendar-year corporations must file 2019 information return ([Form 5471](#)) with respect to foreign corporations. Fiscal-year corporations file form with income tax

return.

Last date for a calendar-year corporation to file an amended income tax return ([Form 1120X](#)) for the calendar year 2016. ²

Trusts and Estates. Fiduciary income tax return ([Form 1041](#)) for calendar year 2019. Fiscal-year estates must file by the 15th day of the 4th month following close of the tax year.

Last day for calendar-year estates and trusts to file application ([Form 7004](#)) for automatic 5 ½-month extension of time to file 2019 income tax return ([Form 1041](#)).

Last day for estates and trusts to file amended tax returns ([Form 1041](#)) for calendar year 2016.

Information Returns. Annual information return ([Form 1041-A](#)) for complex trusts claiming charitable deductions under [Code Sec. 642\(c\)](#) and annual information return ([Form 5227](#)) for charitable remainder trusts, pooled income funds, and [Code Sec. 4947\(a\)\(2\)](#) trusts (split-interest trusts) must be filed.

Last day for trustees of a trust to file application ([Form 8868](#)) for automatic six-month extension of time to file [Form 1041-A](#) or [Form 5227](#) for the 2019 tax year.

Apr. 30th—

Coverdell ESAs. Trustees of Coverdell education savings accounts (ESA) must furnish copy of [Form 5498-ESA](#) to participants. Coverdell ESA information must be reported to the IRS by June 1.

Employers' Taxes. Employers of nonagricultural and nonhousehold employees must file return on [Form 941](#) to report income tax withholding and FICA taxes for the first quarter of 2020. ³

May 15th—

Exempt Organizations. Annual information return ([Form 990](#)) for 2019 by calendar-year organizations exempt or claiming exemption from tax under [Code Sec. 501](#) or [Code Sec. 4947\(a\)\(1\)](#). Fiscal-year organizations must file by the 15th day of the 5th month after the close of the accounting period.

Calendar-year private foundations and [Code Sec. 4947\(a\)](#) trusts treated as private foundations must file [Form 990-PF](#), and private foundations must pay the first quarter installment of estimated excise tax on net investment or tax on unrelated business income. Fiscal-year organizations must file by 15th day of 5th month after close of the accounting period, for both Form 990-PF and estimated taxes referred to above.

Calendar-year [Code Sec. 501\(a\)](#) organizations with unrelated business income must file income tax return on [Form 990-T](#). Fiscal-year organizations must file by the 15th day of the 5th month following close of the tax year.

Last day for calendar-year exempt organizations to file application ([Form 8868](#)) for automatic six-month extension of time to file [Form 990](#) for the 2019 tax year. Form 8868 is also used for an automatic six-month extension of an exempt organization to file [Form 990-T](#).

June 1st—

Information Returns. Trustees must report on [Form 5498](#) contributions, including rollover contributions, to any IRA, SEP, SIMPLE, and Roth IRA, as well as Roth conversions, IRA recharacterizations, and the fair market value (FMV) of the account. Participants of IRAs and SEPs must be provided statement of account's fair market value and required minimum distribution by January 31, 2020.

Trustees must report contributions, including rollover contributions, to Coverdell ESAs ([Form 5498-ESA](#)) and ABLÉ accounts ([Form 5498-QA](#)). Coverdell ESA contributions must be reported to the beneficiary by April 30. ABLÉ account contributions must be reported to the beneficiary by March 16.

Trustees must report to the IRS and participants ([Form 5498-SA](#)) contributions to a health savings account (HSA), including transfers and rollovers, or Archer medical savings account (MSA) and the fair market value of an HSA, Archer MSA, or Medicare Advantage MSA.

June 15th—

Individuals. Last day for nonresident alien individuals not subject to withholding to file

income tax return (Form [1040NR](#)) for calendar year 2019 or file [Form 4868](#) for a six-month extension.

Estimated Tax. Calendar-year corporations must pay second installment of 2020 estimated tax ([Form 1120-W](#)).

Payment of second installment of 2020 estimated tax by individuals ([Form 1040-ES](#)), other than farmers and fishermen, by trusts and by estates ([Form 1041-ES](#)), and certain residuary trusts in existence more than two years. Nonresident aliens who have no wages subject to U.S. withholding must make first payment of 2020 estimated tax ([Form 1040-ES \(NR\)](#)).

Corporations. Last day for calendar-year foreign corporation that does not maintain an office or place of business in United States to file income tax return ([Form 1120-F](#)) for calendar year 2019. Fiscal-year foreign corporations without offices in the United States must file by the 15th day of the 6th month following the close of the tax year.

Last day for calendar-year foreign corporations without offices in the United States to file application ([Form 7004](#)) for automatic six-month extension of time to file 2019 income tax return.

July 31st— **Employers' Taxes.** Employers of nonagricultural and nonhousehold employees must file return on [Form 941](#) to report income tax withholding and FICA taxes for the second quarter of 2020. ⁴

Sept. 15th— **Estimated Tax.** Payment of third installment of 2020 estimated tax by calendar-year corporations ([Form 1120-W](#)).

Payment of third installment of 2020 estimated tax by individuals ([Form 1040-ES](#)), other than farmers and fishermen, by trusts and by estates ([Form 1041-ES](#)), and certain residuary trusts in existence more than two years. Nonresident aliens who have no wages subject to U.S. withholding must make second payment of 2020 estimated tax ([Form 1040-ES \(NR\)](#)).

Exempt Organizations. Last day for exempt calendar-year farmers' cooperatives to file 2019 income tax returns ([Form 1120-C](#)). Fiscal-year cooperatives must file by the 15th day of the 9th month following the close of the tax year. An automatic six-month extension of the filing date may be obtained by filing [Form 7004](#).

Partnerships. Last day for filing 2019 [Form 1065](#) for calendar-year partnerships that obtained an automatic six-month filing extension.

S Corporations. Last day for filing 2019 [Form 1120S](#) for calendar-year S corporations that obtained an automatic six-month filing extension.

Oct. 1st— **Trusts and Estates.** Last day for filing 2019 [Form 1041](#) for calendar-year estates and trusts that obtained an automatic 5 ½-month filing extension.

Oct. 15th— **Individuals.** Last day for filing 2019 income tax return ([Form 1040](#) or Form 1040-SR) by calendar-year individuals who obtained an automatic six-month filing extension.

C Corporations. Last day for filing 2019 income tax return by calendar-year C corporations ([Form 1120](#)) that obtained an automatic filing extension using [Form 7004](#). Although [Code Sec. 6081\(b\)](#) provides for a five-month automatic extension for calendar-year C corporations for 2019 returns, the IRS is granting an automatic six-month extension under the authority of [Code Sec. 6081\(a\)](#), as reflected in the [Instructions to Form 7004](#).

Nov. 2nd— **Employers' Taxes.** Employers of nonagricultural and nonhousehold employees must file return on [Form 941](#) to report income tax withholding and FICA taxes for the third quarter of 2020. ⁵

Dec. 15th— **Estimated Tax.** Payment of last installment of 2020 estimated tax by calendar-year corporations ([Form 1120-W](#)).

This day 2021

Jan. 15th— **Estimated Tax.** Final installment of 2020 estimated tax ([Form 1040-ES](#)) by individuals unless income tax return is filed with final payment by February 1, 2021.

Payment in full of estimated tax by farmers and fishermen unless income tax returns are filed by March 1, 2021. Nonresident aliens who have no wages subject to U.S. withholding must make final installment of 2020 estimated tax ([Form 1040-ES \(NR\)](#)).

Final installment of 2020 estimated tax ([Form 1041-ES](#)) by trusts, calendar-year estates, and certain residuary trusts in existence more than two years, unless [Form 1041](#) is filed and taxes are paid in full by February 1, 2021.

Feb. 1st—

Individuals. Final income tax return for 2020 by calendar-year individuals ([Form 1040](#) or Form 1040-SR) and by trusts and estates ([Form 1041](#)) in existence more than two years who owed but did not pay 2020 estimated tax otherwise due January 15.

Employers' Taxes. Employers of nonagricultural and nonhousehold employees must file return on [Form 941](#) to report income tax withholding and FICA taxes for the fourth quarter of 2020. ⁶

- 1 If timely deposits in full payment of tax due were made, the due date for [Form 940](#), [Form 941](#), and [Form 943](#) is February 10, 2020.
- 2 Fiscal-year corporations generally must file within three years of the date the original return was due.
- 3 If timely deposits in full payment of taxes due were made, the due date for [Form 941](#) is May 11, 2020.
- 4 If timely deposits in full payment of taxes due were made, the due date for [Form 941](#) is August 10, 2020.
- 5 If timely deposits in full payment of taxes due were made, the due date for [Form 941](#) is November 10, 2020.
- 6 If timely deposits in full payment of taxes due were made, the due date for [Form 941](#) is February 10, 2021.

Employment Tax Deposits

Income Tax Withholding, FICA Taxes, Backup Withholding.—Employment taxes are withheld income tax, FICA contributions, and backup withholding on reportable payments. Generally, an employer must make either MONTHLY or SEMIWEEKLY deposits during a calendar year based upon the aggregate amount of employment taxes paid during the "lookback" period. The lookback period for each calendar year is the 12-month period that ended the preceding June 30. Thus, an employer's obligation to make deposits in 2020 will be based upon the aggregate employment taxes paid during the period July 1, 2018, through June 30, 2019. New employers are considered to have an aggregate tax liability of zero for any calendar quarter in which the employer did not exist.

Monthly Deposits. Monthly deposits are required if the aggregate amount of employment taxes reported by the employer for the lookback period is \$50,000 or less. Monthly deposits are due on the 15th day of the following month in which the payments were made.

Semiweekly Deposits. An employer is a semiweekly depositor for the entire calendar year if the aggregate amount of employment taxes during the lookback period exceeds \$50,000. Further, a monthly depositor will become a semiweekly depositor on the first day after the employer becomes subject to the Next-Day Rule, discussed later. Semiweekly deposits are generally due on either Wednesday or Friday—depending upon the timing of the employer's pay period. Employers with payment dates, i.e., payday, that fall on Wednesday, Thursday, or Friday must deposit the employment taxes on or before the following Wednesday. Employers with payment dates that fall on Saturday, Sunday, Monday, or Tuesday must make their deposit on or before the following Friday. An employer will always have three business days in which to make the deposit. Thus, if any of the three weekdays following the close of a semiweekly period is a holiday, then the employer will have an additional business day in which to make the deposit.

Next-Day Rule. If an employer has accumulated \$100,000 or more of undeposited employment taxes, then the taxes must be deposited by the close of the next banking day.

Depositing Nonpayroll Taxes.—Nonpayroll taxes must be deposited separately. Nonpayroll taxes are income taxes withheld on: (1) pensions, annuities, and IRAs; (2) military retirement payments; (3) gambling winnings; and (4) backup withholding.

The deposit rules for nonpayroll taxes are similar to those that apply to payroll taxes. The lookback period for purposes of determining the deposit schedule (monthly or semiweekly) is based on the aggregate amount of nonpayroll taxes reported on Form 945 during the second calendar year preceding the current calendar year (e.g., calendar year 2018 for calendar-year 2020).

Federal Unemployment (FUTA) Taxes. —The calendar year is divided into four quarters for purposes of determining when deposits of federal unemployment tax (FUTA) are necessary. The periods end on March 31, June 30, September 30, and December 31. If the employer's FUTA tax liability is \$500 or less, then the employer does not have to deposit the tax; instead, the amount may be carried forward and added to the liability for the next quarter to determine if a deposit is required. If the employer owes more than \$500 in undeposited FUTA tax at the end of a quarter (including any FUTA tax carried forward from an earlier quarter), then the tax owed must be deposited by the end of the next month by either an electronic funds transfer through the Electronic Federal Tax Payment System (EFTPS) directly or at an EFTPS financial institution.