

**Note:** *The draft you are looking for begins on the next page.*



## **Caution: *DRAFT—NOT FOR FILING***

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and publications for filing. We do **not** release draft forms until we believe we have incorporated all changes (except when explicitly stated on this coversheet). However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions generally are subject to OMB approval before they can be officially released, so we post only drafts of them until they are approved. Drafts of instructions and publications usually have some changes before their final release.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).



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Revenue  
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**Tax Calendars**

DRAFT AS OF  
October 6, 2020

For use in **2021**

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**Future Developments**

For the latest information about developments related to Pub. 509, such as legislation enacted after it was published, go to [IRS.gov/Pub509](https://www.irs.gov/pub509).

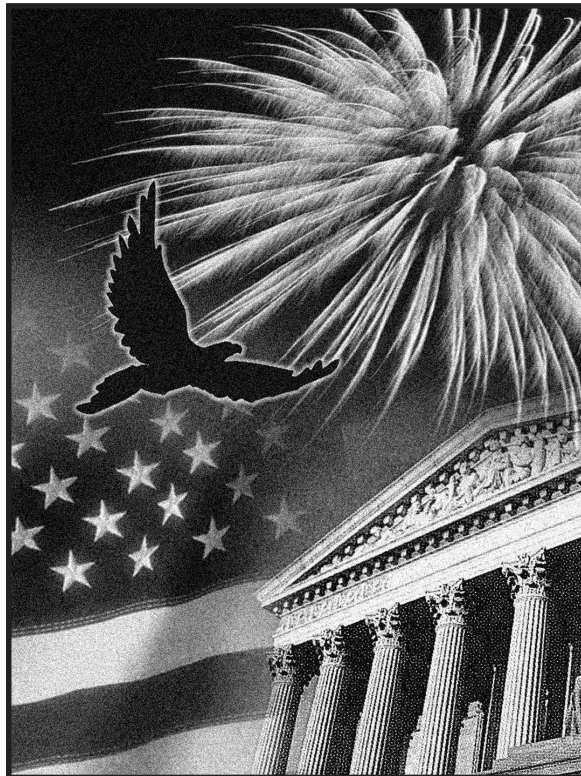
**What's New**

**Delayed payment of 2020 employer payroll taxes.** Under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), an employer could delay the payment of the payroll taxes that were due in 2020. If the employer delayed paying 2020 payroll taxes, 50% of the employer share of social security tax is due by December 31, 2021, and the remainder is due by December 31, 2022. Any payments or deposits you make before December 31, 2021, are first applied against your payment due on December 31, 2021, and then applied against your payment due on December 31, 2022.

**Payment of employment taxes deferred from 2020.** If the employer deferred withholding and payment of the employee portion of social security tax or the railroad retirement tax equivalent on certain employee wages and compensation between September 1, 2020, and December 31, 2020, those taxes are to be withheld and paid beginning January 1, 2021, and no later than April 30, 2021.

**Extended due dates for furnishing 2020 Forms 1095-B and 1095-C.** The due dates for providing certain information returns related to health insurance coverage has been extended. The due date for providing the 2020 Form 1095-B and 2020 Form 1095-C has been extended from February 1, 2021 to March 2, 2021.

**New Form 1099-NEC.** Form 1099-NEC, Non-employee Compensation, is used beginning



- Get forms and other information faster and easier at:
- [IRS.gov](https://www.irs.gov) (English)
  - [IRS.gov/Korean](https://www.irs.gov/korean) (한국어)
  - [IRS.gov/Spanish](https://www.irs.gov/spanish) (Español)
  - [IRS.gov/Russian](https://www.irs.gov/russian) (Русский)
  - [IRS.gov/Chinese](https://www.irs.gov/chinese) (中文)
  - [IRS.gov/Vietnamese](https://www.irs.gov/vietnamese) (Tiếng Việt)

with tax year 2020 to report nonemployee compensation.

## Reminders

**Form 1040-SR.** Form 1040-SR, U.S. Tax Return for Seniors, was introduced in 2020. You can use Form 1040-SR if you are age 65 or older. The form generally mirrors Form 1040.

**Forms 1040A and 1040-EZ are no longer available.** Forms 1040A and 1040-EZ will no longer be available beginning with tax year 2018. For tax year 2018, individuals will file Form 1040. For tax years after 2018, individuals will file Form 1040 or Form 1040-SR. If you need to file a prior year tax return, use the form and instructions revision for that tax year.

**Online IRS Tax Calendar.** The IRS Tax Calendar for Businesses and Self-Employed is available online at [IRS.gov/TaxCalendar](https://www.irs.gov/TaxCalendar). This calendar is also available in Spanish.

**Photographs of missing children.** The IRS is a proud partner with the [National Center for Missing & Exploited Children® \(NCMEC\)](https://www.nccmec.org/). Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

## Introduction

A tax calendar is a 12-month calendar divided into quarters. The calendar gives specific due dates for:

- Filing tax forms,
- Paying taxes, and
- Taking other actions required by federal tax law.

**What does this publication contain?** This publication contains the following.

1. A section on how to use the tax calendars.
2. Three tax calendars:
  - a. General Tax Calendar,
  - b. Employer's Tax Calendar, and
  - c. Excise Tax Calendar.
3. A table showing the semiweekly deposit due dates for payroll taxes for 2021.

Most of the due dates discussed in this publication are also included in the online IRS Tax

**Table 1. Useful Publications**

IF you're...	THEN you may need...
an employer	<ul style="list-style-type: none"> <li>• Pub. 15, Employer's Tax Guide.</li> <li>• Pub. 15-A, Employer's Supplemental Tax Guide.</li> <li>• Pub. 15-B, Employer's Tax Guide to Fringe Benefits.</li> <li>• Pub. 15-T, Federal Income Tax Withholding Methods.</li> <li>• Pub. 926, Household Employer's Tax Guide.</li> </ul>
a farmer	<ul style="list-style-type: none"> <li>• Pub. 51, Agricultural Employer's Tax Guide.</li> <li>• Pub. 225, Farmer's Tax Guide.</li> </ul>
an individual	<ul style="list-style-type: none"> <li>• Pub. 505, Tax Withholding and Estimated Tax.</li> </ul>
required to pay excise taxes	<ul style="list-style-type: none"> <li>• Pub. 510, Excise Taxes.</li> </ul>

Calendar for Businesses and Self-Employed, available at [IRS.gov/TaxCalendar](https://www.irs.gov/TaxCalendar). The online IRS Tax Calendar is also available in Spanish.

**Who should use this publication?** Primarily, employers need to use this publication. However, the [General Tax Calendar](https://www.irs.gov/efile), later, has important due dates for all businesses and individuals. Anyone who must pay excise taxes may need the [Excise Tax Calendar](https://www.irs.gov/efile), later.

**What are the advantages of using a tax calendar?** The following are advantages of using a calendar.

- You don't have to figure the due dates yourself.
- You can file or pay timely and avoid penalties.
- You don't have to adjust the due dates for Saturdays, Sundays, and legal holidays.
- You don't have to adjust the due dates for special banking rules if you use the [Employer's Tax Calendar](https://www.irs.gov/efile) or [Excise Tax Calendar](https://www.irs.gov/efile), later.

**Which calendar(s) should I use?** To decide which calendar(s) to use, first look at the [General Tax Calendar](https://www.irs.gov/efile), later, and highlight the dates that apply to you. If you're an employer, also use the [Employer's Tax Calendar](https://www.irs.gov/efile), later. If you must pay excise taxes, use the [Excise Tax Calendar](https://www.irs.gov/efile), later. Depending on your situation, you may need to use more than one calendar.

**What other publications and tax forms will I need?** Table 1 lists other publications you may need. Each calendar lists the forms you may need.

See [How To Get Tax Help](https://www.irs.gov/efile) at the end of this publication for information about getting publications and forms.

**What isn't included in these calendars?** The calendars don't cover the employment or excise tax deposit rules. You can find the deposit rules for employment taxes in Pub. 15. The deposit rules for excise taxes are in Pub. 510 and in the Instructions for Form 720. In addition, the calendars don't cover filing forms and other requirements for:

- Estate taxes,
- Gift taxes,
- Trusts,
- Exempt organizations,
- Certain types of corporations,
- Foreign partnerships, or
- Nonresident aliens.

**Comments and suggestions.** We welcome your comments about this publication and your suggestions for future editions.

You can send us comments through [IRS.gov/FormComments](https://www.irs.gov/FormComments).

Or you can write to:

Internal Revenue Service  
Tax Forms and Publications  
1111 Constitution Ave. NW, IR-6526  
Washington, DC 20224

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms, instructions, and publications.

**Ordering forms and publications.** Visit [IRS.gov/Forms](https://www.irs.gov/Forms) to download forms and publications. Otherwise, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to order current and prior-year forms and instructions. Your order should arrive within 10 business days.

**Tax questions.** If you have a tax question not answered by this publication, check [IRS.gov](https://www.irs.gov) and [How To Get Tax Help](https://www.irs.gov/HowToGetTaxHelp) at the end of this publication.

## Background Information for Using the Tax Calendars

The following brief explanations may be helpful to you in using the tax calendars.

**IRS e-services make taxes easier.** Businesses can enjoy the benefits of filing and paying their federal taxes electronically. Whether you rely on a tax professional or handle your own taxes, the IRS offers you convenient programs to make taxes easier.

- You can *e-file* your Form 1040 or Form 1040-SR; certain business tax returns such as Forms 1120, 1120-S, and 1065; certain employment tax returns such as Forms 940 and 941; certain excise tax returns such as Forms 720, 2290, and 8849; and Form 1099 and other information returns. Go to [IRS.gov/efile](https://www.irs.gov/efile) for more information.
- You can pay taxes online or by phone using the Electronic Federal Tax Payment System (EFTPS). For detailed information about using this free service, see [Election of electronic deposit requirement](https://www.irs.gov/efile) below.

Use these electronic options to make filing and paying taxes easier. For more information on electronic payments, go to [IRS.gov/Payments](https://www.irs.gov/Payments).

**Tax deposits.** Some taxes can be paid with the return on which they are reported. However, in many cases, you have to deposit the tax before the due date for filing the return. Tax deposits are figured for periods of time that are shorter than the time period covered by the return. See Pub. 15 for the employment tax deposit rules. For the excise tax deposit rules, see Pub. 510 or the Instructions for Form 720.

**Electronic deposit requirement.** You must use electronic funds transfer (EFT) to make all federal tax deposits. Generally, an EFT is made using EFTPS. If you don't want to use EFTPS, you can arrange for your tax professional, financial institution, payroll service, or other trusted third party to make electronic deposits on your behalf. EFTPS is a free service provided by the Department of the Treasury. Services provided by your tax professional, financial institution, payroll service, or other third party may have a fee.

To get more information or to enroll in EFTPS, go to [EFTPS.gov](https://www.irs.gov/eftps) or call 800-555-4477 or 800-733-4829 (TTY/TDD). Additional information about EFTPS is also available in Pub. 966.



*If you fail to timely, properly, and fully make your federal tax deposit, you may be subject to a failure-to-deposit penalty. For an EFTPS deposit to be on time, you must submit the deposit by 8 p.m. Eastern time the day before the date the deposit is due.*

**Saturday, Sunday, or legal holiday.** Generally, if a due date for performing any act for tax purposes falls on a Saturday, Sunday, or legal holiday, the act is considered to be performed timely if it is performed no later than the next day that isn't a Saturday, Sunday, or legal holiday. The term "legal holiday" means any legal holiday in the District of Columbia. The calendars provided in this publication make the adjustment for Saturdays, Sundays, and legal holidays. But you must make any adjustments for statewide legal holidays, as discussed later.



*An exception to this rule for certain excise taxes is noted later under the [Excise Tax Calendar](#).*

**Legal holidays.** Legal holidays for 2021 are listed below.

- January 1—New Year's Day
- January 18—Birthday of Martin Luther King, Jr.
- February 15—Washington's Birthday
- April 16—District of Columbia Emancipation Day
- May 31—Memorial Day
- July 5—Independence Day (observed)
- September 6—Labor Day
- October 11—Columbus Day
- November 11—Veterans Day
- November 25—Thanksgiving Day
- December 24—Christmas Day (observed)

**Statewide legal holidays.** In general, a statewide legal holiday delays a due date for filing a return only if the IRS office where you're required to file is located in that state. For individuals, a statewide legal holiday also delays a due date for filing a return for residents of that state. A statewide legal holiday doesn't delay a due date for making a federal tax deposit.

**Penalties.** Whenever possible, you should take action before the listed due date. If you're late, you may have to pay a penalty as well as interest on any overdue taxes.

Be sure to follow all the tax laws that apply to you. In addition to civil penalties, criminal penalties may be imposed for intentionally not

paying taxes, for intentionally filing a false return, or for not filing a required return.

**Use of private delivery services.** You can use certain private delivery services (PDSs) designated by the IRS to meet the timely mailing as timely filing/paying rule for tax returns and payments.

Go to [IRS.gov/PDS](https://www.irs.gov/PDS) for the current list of designated PDSs. For the IRS mailing address to use if you're using a PDS, go to [IRS.gov/PDSstreetAddresses](https://www.irs.gov/PDSstreetAddresses). Select the mailing address listed on the webpage that is in the same state as the address to which you would mail returns filed without a payment, as shown in the instructions for your tax return.

The PDS can tell you how to get written proof of the mailing date.



*PDSs can't deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.*

## General Tax Calendar

This tax calendar has the due dates for 2021 that most taxpayers will need. Employers and persons who pay excise taxes should also use the [Employer's Tax Calendar](#) and the [Excise Tax Calendar](#), later.

**Fiscal-year taxpayers.** If you file your income tax return for a fiscal year rather than the calendar year, you must change some of the dates in this calendar. These changes are described under [Fiscal-Year Taxpayers](#) at the end of this calendar.

## First Quarter

The first quarter of a calendar year is made up of January, February, and March.

## January 11

**Employees who work for tips.** If you received \$20 or more in tips during December, report them to your employer. You can use Form 4070.

## January 15

**Individuals.** Make a payment of your estimated tax for 2020 if you didn't pay your income tax for the year through withholding (or didn't pay in enough tax that way). Use Form 1040-ES. This is the final installment date for 2020 estimated tax payments. However, you don't have to make this payment if you file your 2020 return (Form 1040 or Form 1040-SR) and pay any tax due by January 31, 2021.

**Farmers and fishermen.** Pay your estimated tax for 2020 using Form 1040-ES. You have until April 15 to file your 2020 income tax return (Form 1040 or Form 1040-SR). If you don't pay your estimated tax by January 15, you must file your 2020 return and pay any tax due by March 1, 2021, to avoid an estimated tax penalty.

## February 1

**Individuals who must make estimated tax payments.** If you didn't pay your last installment of estimated tax by January 15, you may choose (but aren't required) to file your income tax return (Form 1040 or Form 1040-SR) for 2020 by February 1. Filing your return and paying any tax due by February 1 prevents any penalty for late payment of the last installment. If you can't file and pay your tax by February 1, file and pay your tax by April 15.

**All businesses.** Give annual information statements to recipients of certain payments you made during 2020. You can use the appropriate version of Form 1099 or other information return. Form 1099 can be issued electronically with the consent of the recipient. Payments that may be covered include the following.

- Cash payments for fish (or other aquatic life) purchased from anyone engaged in the trade or business of catching fish.
- Compensation for workers who aren't considered employees (including fishing boat proceeds to crew members).
- Dividends and other corporate distributions.
- Interest.
- Rent.
- Royalties.
- Payments of Indian gaming profits to tribal members.
- Profit-sharing distributions.
- Retirement plan distributions.
- Original issue discount.
- Prizes and awards.
- Medical and health care payments.
- Debt cancellation (treated as payment to debtor).
- Cash payments over \$10,000. See the Form 8300 instructions.

See the General Instructions for Certain Information Returns for information on what payments are covered, how much the payment must be before a statement is required, which form to use, when to file, and extensions of time to provide statements to the IRS. Forms 1099-B, Proceeds From Broker and Barter Exchange Transactions, 1099-S, Proceeds From Real Estate Transactions, and certain reporting on Form 1099-MISC, Miscellaneous Income, are due to recipients by February 16.

**Payers of nonemployee compensation.** File Form 1099-NEC for nonemployee compensation paid in 2020.

## February 10

**Employees who work for tips.** If you received \$20 or more in tips during January, report them to your employer. You can use Form 4070.

## February 16

**Individuals.** If you claimed exemption from income tax withholding last year on the Form W-4 you gave your employer, you must

file a new Form W-4 by this date to continue your exemption for another year.

**All businesses.** Give annual information statements to recipients of certain payments you made during 2020. You can use the appropriate version of Form 1099 or other information return. Form 1099 can be issued electronically with the consent of the recipient. This due date applies only to the following types of payments.

- All payments reported on Form 1099-B.
- All payments reported on Form 1099-S.
- Substitute payments reported in box 8 or gross proceeds paid to an attorney reported in box 14 of Form 1099-MISC.

## March 1

**All businesses.** File information returns (for example, certain Forms 1099) for certain payments you made during 2020. These payments are described under [February 1](#), earlier. However, Form 1099-NEC reporting nonemployee compensation must be filed by February 1. There are different forms for different types of payments. Use a separate Form 1096 to summarize and transmit the forms for each type of payment. See the General Instructions for Certain Information Returns for information on what payments are covered, how much the payment must be before a return is required, which form to use, and extensions of time to file.

If you file Forms 1097, 1098, 1099 (except a Form 1099-NEC reporting nonemployee compensation), 3921, 3922, or W-2G electronically, your due date for filing them with the IRS will be extended to March 31. The due date for giving the recipient these forms generally remains February 1.

## March 2

**Farmers and fishermen.** File your 2020 income tax return (Form 1040 or Form 1040-SR) and pay any tax due. However, you have until April 15 to file if you paid your 2020 estimated tax by January 15, 2021.

## March 10

**Employees who work for tips.** If you received \$20 or more in tips during February, report them to your employer. You can use Form 4070.

## March 15

**Partnerships.** File a 2020 calendar year return (Form 1065). Provide each partner with a copy of their Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., or substitute Schedule K-1 (Form 1065).

To request an automatic 6-month extension of time to file the return, file Form 7004. Then, file the return and provide each partner with a copy of their final or amended (if required) Schedule K-1 (Form 1065) by September 15.

**S corporations.** File a 2020 calendar year income tax return (Form 1120-S) and pay any

tax due. Provide each shareholder with a copy of their Schedule K-1 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc., or substitute Schedule K-1 (Form 1120-S).

To request an automatic 6-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe in tax. Then, file the return; pay any tax, interest, and penalties due; and provide each shareholder with a copy of their Schedule K-1 (Form 1120-S) by September 15.

**S corporation election.** File Form 2553 to elect to be treated as an S corporation beginning with calendar year 2021. If Form 2553 is filed late, S corporation treatment will begin with calendar year 2022.

## March 31

**Electronic filing of Forms 1097, 1098, 1099, 3921, 3922, and W-2G.** File Forms 1097, 1098, 1099 (except a Form 1099-NEC reporting nonemployee compensation), 3921, 3922, and W-2G with the IRS. This due date applies only if you file electronically. Otherwise, see [March 1](#), earlier.

The due date for giving the recipient these forms generally remains February 1.

For information about filing Forms 1097, 1098, 1099, 3921, 3922, and W-2G electronically, see Pub. 1220.

## Second Quarter

The second quarter of a calendar year is made up of April, May, and June.

## April 12

**Employees who work for tips.** If you received \$20 or more in tips during March, report them to your employer. You can use Form 4070.

## April 15

**Individuals.** File a 2020 Form 1040 or Form 1040-SR and pay any tax due. If you want an automatic 6-month extension of time to file the return, file Form 4868 and pay what you estimate you owe in tax to avoid penalties and interest. For more information, see Form 4868. Then, file Form 1040 or Form 1040-SR by October 15.

**Individuals.** If you're not paying your 2021 income tax through withholding (or won't pay in enough tax during the year that way), pay the first installment of your 2021 estimated tax. Use Form 1040-ES. For more information, see Pub. 505.

**Household employers.** If you paid cash wages of \$2,200 or more in 2020 to a household employee, you must file Schedule H (Form 1040), Household Employment Taxes. If you're required to file a federal income tax return (Form 1040 or Form 1040-SR), file Schedule H (Form 1040) with the return and report any household employment taxes. Report any federal unemployment (FUTA) tax

on Schedule H (Form 1040) if you paid total cash wages of \$1,000 or more in any calendar quarter of 2019 or 2020 to household employees. Also, report any income tax you withheld for your household employees. For more information, see Pub. 926.

**Corporations.** File a 2020 calendar year income tax return (Form 1120) and pay any tax due. If you want an automatic 6-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe in taxes.

**Corporations.** Deposit the first installment of estimated income tax for 2021. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

## May 10

**Employees who work for tips.** If you received \$20 or more in tips during April, report them to your employer. You can use Form 4070.

## June 10

**Employees who work for tips.** If you received \$20 or more in tips during May, report them to your employer. You can use Form 4070.

## June 15

**Individuals.** If you're a U.S. citizen or resident alien living and working (or on military duty) outside the United States and Puerto Rico, file Form 1040 or Form 1040-SR and pay any tax, interest, and penalties due. Otherwise, see [April 15](#), earlier. If you want additional time to file your return, file Form 4868 to obtain 4 additional months to file and pay what you estimate you owe in tax to avoid penalties and interest. Then, file Form 1040 or Form 1040-SR by October 15.

However, if you're a participant in a combat zone, you may be able to further extend the filing deadline. See Pub. 3, Armed Forces' Tax Guide.

**Individuals.** Make a payment of your 2021 estimated tax if you're not paying your income tax for the year through withholding (or won't pay in enough tax that way). Use Form 1040-ES. This is the second installment date for estimated tax in 2021. For more information, see Pub. 505.

**Corporations.** Deposit the second installment of estimated income tax for 2021. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

## Third Quarter

The third quarter of a calendar year is made up of July, August, and September.

## July 12

**Employees who work for tips.** If you received \$20 or more in tips during June, report

them to your employer. You can use Form 4070.

## August 10

**Employees who work for tips.** If you received \$20 or more in tips during July, report them to your employer. You can use Form 4070.

## September 10

**Employees who work for tips.** If you received \$20 or more in tips during August, report them to your employer. You can use Form 4070.

## September 15

**Individuals.** Make a payment of your 2021 estimated tax if you're not paying your income tax for the year through withholding (or won't pay in enough tax that way). Use Form 1040-ES. This is the third installment date for estimated tax in 2021. For more information, see Pub. 505.

**Partnerships.** File a 2020 calendar year return (Form 1065). This due date applies only if you timely requested an automatic 6-month extension. Otherwise, see [March 15](#), earlier. Provide each partner with a copy of their final or amended Schedule K-1 (Form 1065) or substitute Schedule K-1 (Form 1065).

**S corporations.** File a 2020 calendar year income tax return (Form 1120-S) and pay any tax, interest, and penalties due. This due date applies only if you timely requested an automatic 6-month extension of time to file the return. Otherwise, see [March 15](#), earlier. Provide each shareholder with a copy of their final or amended Schedule K-1 (Form 1120-S) or substitute Schedule K-1 (Form 1120-S).

**Corporations.** Deposit the third installment of estimated income tax for 2021. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

## Fourth Quarter

The fourth quarter of a calendar year is made up of October, November, and December.

## October 12

**Employees who work for tips.** If you received \$20 or more in tips during September, report them to your employer. You can use Form 4070.

## October 15

**Individuals.** If you have an automatic 6-month extension to file your income tax return for 2020, file Form 1040 or Form 1040-SR and pay any tax, interest, and penalties due.

**Corporations.** File a 2020 calendar year income tax return (Form 1120) and pay any tax, interest, and penalties due. This due date applies only if you timely requested an automatic 6-month extension. Otherwise, see [April 15](#), earlier.

## November 10

**Employees who work for tips.** If you received \$20 or more in tips during October, report them to your employer. You can use Form 4070.

## December 10

**Employees who work for tips.** If you received \$20 or more in tips during November, report them to your employer. You can use Form 4070.

## December 15

**Corporations.** Deposit the fourth installment of estimated income tax for 2021. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

## Fiscal-Year Taxpayers

If you use a fiscal year (rather than the calendar year) as your tax year, you should change some of the dates in this calendar. Use the following general guidelines to make these changes.



*The 3 months that make up each quarter of a fiscal year may be different from those of each calendar quarter, depending on when the fiscal year begins. Also, see [Saturday, Sunday, or legal holiday](#), earlier.*

### Individuals

**Form 1040 or Form 1040-SR.** This form is due on the 15th day of the 4th month after the end of your tax year. Form 4868 is used to request an extension of time to file Form 1040 or Form 1040-SR.

**Estimated tax payments (Form 1040-ES).** Payments are due on the 15th day of the 4th, 6th, and 9th months of your tax year and on the 15th day of the 1st month after your tax year ends.

### Partnerships

**Form 1065.** This form is due on the 15th day of the 3rd month after the end of the partnership's tax year. Provide each partner with a copy of their Schedule K-1 (Form 1065) or substitute Schedule K-1 (Form 1065) by the 15th day of the 3rd month after the end of the partnership's tax year. Form 7004 is used to request an automatic 6-month extension of time to file Form 1065.

### Corporations and S Corporations

**Form 1120 (or Form 7004).** This form is due on the 15th day of the 4th month after the end of the corporation's tax year. However, a corpora-

tion with a fiscal tax year ending June 30 must file by the 15th day of the 3rd month after the end of its tax year. A corporation with a short tax year ending anytime in June will be treated as if the short year ended on June 30, and must file by the 15th day of the 3rd month after the end of its tax year.

Form 7004 is used to request an automatic 6-month extension of time to file Form 1120. However, corporations with a fiscal tax year ending June 30, or a short tax year treated as if the short year ended June 30, will use Form 7004 to request an automatic 7-month extension of time to file Form 1120.

**Form 1120-S (or Form 7004).** This form is due on the 15th day of the 3rd month after the end of the corporation's tax year. Provide each shareholder with a copy of their Schedule K-1 (Form 1120-S) by the 15th day of the 3rd month after the end of the corporation's tax year. Form 7004 is used to request an automatic 6-month extension of time to file Form 1120-S.

**Estimated tax payments.** Payments are due on the 15th day of the 4th, 6th, 9th, and 12th months of the corporation's tax year.

**Form 2553.** This form is used to choose S corporation treatment. It is due no more than 2 months and 15 days after the beginning of the tax year the election is to take effect or at any time during the preceding tax year.

## Employer's Tax Calendar

This tax calendar covers various due dates of interest to employers. Principally, it covers the following federal taxes.

- Income tax you withhold from your employees' wages or from nonpayroll amounts you pay out.
- Social security and Medicare taxes (FICA taxes) you withhold from your employees' wages and the social security and Medicare taxes you must pay as an employer.
- Federal unemployment (FUTA) tax you must pay as an employer.

The calendar lists due dates for filing returns and for making deposits of these three taxes throughout the year. Use this calendar with Pub. 15, which gives the deposit rules.

**Forms you may need.** The following is a list and description of the primary employment tax forms you may need.

1. Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return. This form is due the last day of the first calendar month after the calendar year ends. Use it to report the FUTA tax on wages you paid.
2. Form 941, Employer's QUARTERLY Federal Tax Return. This form is due the last day of the first calendar month after the calendar quarter ends. Use it to report social security and Medicare taxes and withheld income taxes on wages if your employees aren't farm workers or household employees.

3. Form 943, Employer's Annual Federal Tax Return for Agricultural Employees. This form is due the last day of the first calendar month after the calendar year ends. Use it to report social security and Medicare taxes and withheld income taxes on wages if your employees are farm workers.
4. Form 944, Employer's ANNUAL Federal Tax Return. This form is due the last day of the first calendar month after the calendar year ends. Certain small employers use it instead of Form 941 to report social security and Medicare taxes and withheld income tax.
5. Form 945, Annual Return of Withheld Federal Income Tax. This form is due the last day of the first calendar month after the calendar year ends. Use it to report income tax withheld on all nonpayroll items. A list of nonpayroll items is available in the Instructions for Form 945.

**Fiscal-year taxpayers.** The dates in this calendar apply whether you use a fiscal year or the calendar year as your tax year. The only exception is the date for filing Forms 5500, Annual Return/Report of Employee Benefit Plan, and 5500-EZ, Annual Return of A One-Participant (Owners/Partners and Their Spouses) Retirement Plan or A Foreign Plan. These employee benefit plan forms are due by the last day of the seventh month after the plan year ends. See [August 2](#), later. For more information on filing these forms, go to [IRS.gov/Form5500](https://www.irs.gov/Form5500).

**Extended due dates.** If you timely deposit in full the tax you're required to report on Form 940, 941, 943, 944, or 945, you may file the return by the 10th day of the 2nd month that follows the end of the return period.



*If you're subject to the semiweekly deposit rule, use [Table 2](#) near the end of this publication for your deposit due dates. However, if you accumulate \$100,000 or more of taxes on any day during a deposit period, you must deposit the tax by the next business day instead of the date shown in [Table 2](#).*

**Time period to pay taxes deferred from 2020.** Under Notice 2020-65, between September 1, 2020, and December 31, 2020, an employer may defer withholding and payment of the employee portion of social security tax on certain employee wages. If the employer deferred withholding and payments, those taxes are to be withheld and paid beginning January 1, 2021, and no later than April 30, 2021. Interest, penalties, and additions to tax will not begin to accrue on these taxes until May 1, 2021.

## First Quarter

The first quarter of a calendar year is made up of January, February, and March.

## During January

**All employers.** Give your employees their copies of Form W-2 for 2020 by February 1, 2021. If an employee agreed to receive Form

W-2 electronically, post it on a website accessible to the employee and notify the employee of the posting by February 1.

## January 15

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments made in December 2020.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments made in December 2020.

## February 1

**All employers.** Give your employees their copies of Form W-2 for 2020. If an employee agreed to receive Form W-2 electronically, have it posted on a website and notify the employee of the posting.

File Form W-3, Transmittal of Wage and Tax Statements, along with Copy A of all the Forms W-2 you issued for 2020.

**Payers of nonemployee compensation.** File Form 1099-NEC for nonemployee compensation paid in 2020.

**Payers of gambling winnings.** If you either paid reportable gambling winnings or withheld income tax from gambling winnings, give the winners their copies of Form W-2G.

**Nonpayroll taxes.** File Form 945 to report income tax withheld for 2020 on all nonpayroll items, including backup withholding and withholding on pensions, annuities, IRAs, gambling winnings, and payments of Indian gaming profits to tribal members. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the year timely, properly, and in full, you have until February 10 to file the return.

**Social security, Medicare, and withheld income tax.** File Form 941 for the fourth quarter of 2020. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter timely, properly, and in full, you have until February 10 to file the return.

**Certain small employers.** File Form 944 to report social security and Medicare taxes and withheld income tax for 2020. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is \$2,500 or more for 2020 but less than \$2,500 for the fourth quarter, deposit any undeposited tax or pay it in full with a timely filed return. If you deposited the tax for the year timely, properly, and in full, you have until February 10 to file the return.

**Farm employers.** File Form 943 to report social security and Medicare taxes and withheld income tax for 2020. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than

\$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the year timely, properly, and in full, you have until February 10 to file the return.

**Federal unemployment tax.** File Form 940 for 2020. If your undeposited tax is \$500 or less, you can either pay it with your return or deposit it. If it is more than \$500, you must deposit it. However, if you deposited the tax for the year timely, properly, and in full, you have until February 10 to file the return.

## February 10

**Nonpayroll taxes.** File Form 945 to report income tax withheld for 2020 on all nonpayroll items. This due date applies only if you deposited the tax for the year timely, properly, and in full.

**Social security, Medicare, and withheld income tax.** File Form 941 for the fourth quarter of 2020. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

**Certain small employers.** File Form 944 to report social security and Medicare taxes and withheld income tax for 2020. This due date applies only if you deposited the tax for the year timely, properly, and in full.

**Farm employers.** File Form 943 to report social security and Medicare taxes and withheld income tax for 2020. This due date applies only if you deposited the tax for the year timely, properly, and in full.

**Federal unemployment tax.** File Form 940 for 2020. This due date applies only if you deposited the tax for the year timely, properly, and in full.

## February 16

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments made in January.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments made in January.

**All employers.** Begin withholding income tax from the pay of any employee who claimed exemption from withholding in 2020, but didn't give you Form W-4 (or Form W-4(SP), its Spanish version) to continue the exemption this year.

## March 1

**Payers of gambling winnings.** File Form 1096 along with Copy A of all the Forms W-2G you issued for 2020.

If you file Forms W-2G electronically, your due date for filing them with the IRS will be extended to March 31. The due date for giving the recipient these forms remains February 1.

**Health coverage reporting to IRS.** If you're an Applicable Large Employer, file paper Forms 1094-C, Transmittal of

Employer-Provided Health Insurance Offer and Coverage Information Returns, and 1095-C with the IRS. For all other providers of minimum essential coverage, file paper Forms 1094-B, Transmittal of Health Coverage Information Returns, and 1095-B with the IRS. If you're filing any of these forms with the IRS electronically, your due date for filing them will be extended to March 31. See the Instructions for Forms 1094-B and 1095-B, and the Instructions for Forms 1094-C and 1095-C for more information about the information reporting requirements.

**Large food and beverage establishment employers.** File Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips. Use Form 8027-T, Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips, to summarize and transmit paper Forms 8027 if you have more than one establishment.

If you file Forms 8027 electronically, your due date for filing them with the IRS will be extended to March 31.

## March 2

**Health coverage reporting to employees.** If you're an Applicable Large Employer, provide Form 1095-C, Employer-Provided Health Insurance Offer and Coverage, to full-time employees. For all other providers of minimum essential coverage, provide Form 1095-B, Health Coverage, to responsible individuals. See the Instructions for Forms 1094-B and 1095-B, and the Instructions for Forms 1094-C and 1095-C for more information about the information reporting requirements.

## March 15

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments made in February.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments made in February.

## March 31

**Electronic filing of Forms W-2G.** File copies of all the Forms W-2G you issued for 2020. This due date applies only if you electronically file. Otherwise, see [March 1](#), earlier.

The due date for giving the recipient these forms remains February 1.

For information about filing Forms W-2G electronically, see Pub. 1220.

**Electronic filing of Forms 8027.** File Forms 8027 for 2020. This due date applies only if you electronically file. Otherwise, see [March 1](#), earlier.

**Electronic filing of Forms 1094-C and 1095-C and Forms 1094-B and 1095-B.**

If you're an Applicable Large Employer, file electronic Forms 1094-C and 1095-C with the IRS. For all other providers of minimum

essential coverage, file electronic Forms 1094-B and 1095-B with the IRS. Otherwise, see [March 1](#), earlier.

## Second Quarter

The second quarter is made up of April, May, and June.

### April 15

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments made in March.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments made in March.

**Household employers.** If you paid cash wages of \$2,200 or more in 2020 to a household employee, you must file Schedule H (Form 1040). If you're required to file a federal income tax return (Form 1040 or Form 1040-SR), file Schedule H (Form 1040) with the return and report any household employment taxes. Report any federal unemployment tax (FUTA) on Schedule H (Form 1040) if you paid total cash wages of \$1,000 or more in any calendar quarter of 2019 or 2020 to household employees. Also, report any income tax you withheld for your household employees. For more information, see Pub. 926.

### April 30

**Social security, Medicare, and withheld income tax.** File Form 941 for the first quarter of 2021. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter timely, properly, and in full, you have until May 10 to file the return.

**Federal unemployment tax.** Deposit the tax owed through March if more than \$500.

### May 10

**Social security, Medicare, and withheld income tax.** File Form 941 for the first quarter of 2021. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

### May 17

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments made in April.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments made in April.

## June 15

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments made in May.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments made in May.

## Third Quarter

The third quarter of a calendar year is made up of July, August, and September.

### July 15

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments made in June.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments made in June.

## August 2

**Social security, Medicare, and withheld income tax.** File Form 941 for the second quarter of 2021. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter timely, properly, and in full, you have until August 10 to file the return.

**Certain small employers.** Deposit any undeposited tax if your tax liability is \$2,500 or more for 2021 but less than \$2,500 for the second quarter.

**Federal unemployment tax.** Deposit the tax owed through June if more than \$500.

**All employers.** If you maintain an employee benefit plan, such as a pension, profit-sharing, or stock bonus plan, file Form 5500 or 5500-EZ for calendar year 2020. If you use a fiscal year as your plan year, file the form by the last day of the seventh month after the plan year ends. For more information on filing these forms, go to [IRS.gov/Form5500](#).

## August 10

**Social security, Medicare, and withheld income tax.** File Form 941 for the second quarter of 2021. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

## August 16

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments made in July.



**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments made in July.

## September 15

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments made in August.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments made in August.

## Fourth Quarter

The fourth quarter of a calendar year is made up of October, November, and December.

## October 15

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments made in September.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments made in September.

## During November

**Income tax withholding.** Encourage employees to fill out a new Form W-4 or Form W-4(SP) for 2022 if they experienced any personal or financial changes. Examples of changes that could require a new Form W-4 include changing the filing status on a tax return, changing the number of jobs worked during the year, and other income, deductions, or credits. The 2022 revision of Form W-4 will be available at [IRS.gov/FormW4](https://www.irs.gov/FormW4) by mid-December. Encourage your employees to use the [IRS Tax Withholding Estimator](https://www.irs.gov/W4App) available at [IRS.gov/W4App](https://www.irs.gov/W4App).

## November 1

**Social security, Medicare, and withheld income tax.** File Form 941 for the third quarter of 2021. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter timely, properly, and in full, you have until November 10 to file the return.

**Certain small employers.** Deposit any undeposited tax if your tax liability is \$2,500 or more for 2021 but less than \$2,500 for the third quarter.

**Federal unemployment tax.** Deposit the tax owed through September if more than \$500.

## November 10

**Social security, Medicare, and withheld income tax.** File Form 941 for the third quarter of 2021. This due date applies only if

you deposited the tax for the quarter timely, properly, and in full.

## November 15

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments made in October.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments made in October.

## December 15

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments made in November.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments made in November.

## December 31

**Delayed payment of employer payroll taxes from 2020.** If the employer delayed paying 2020 payroll taxes, 50% of the employer share of social security tax is due by December 31, 2021, and the remainder is due by December 31, 2022. Any payments or deposits you make before December 31, 2021, are first applied against your payment due on December 31, 2021, and then applied against your payment due on December 31, 2022.

## Excise Tax Calendar

This tax calendar gives the due dates for filing returns and making deposits of excise taxes. Use this calendar with Pub. 510. Also, see the instructions for Forms 11-C, 720, 730, and 2290 for more information. References to Form 2290 also apply to Form 2290(SP).

**Forms you may need.** The following is a list and description of the excise tax forms you may need.

1. Form 11-C, Occupational Tax and Registration Return for Wagering. Use this form to register any wagering activity and to pay an occupational tax on wagering. File Form 11-C if you're in the business of accepting wagers, including conducting a wagering pool or lottery, or are an agent of someone who accepts wagers. You must file the form before you begin accepting wagers. After that, file the form by July 1 of each year. Also, see Form 730 below.
2. Form 720, Quarterly Federal Excise Tax Return. File this form by the last day of the month following the calendar quarter. Use this form to report a wide variety of excise taxes, including:
  - a. Communications and air transportation taxes,
  - b. Fuel taxes,
  - c. Retail tax,
  - d. Ship passenger tax, and
  - e. Manufacturers taxes.

3. Form 730, Monthly Tax Return for Wagers. Use this form to pay an excise tax on wagers you accept. File this form for each month by the last day of the following month. Also, see Form 11-C above.
4. Form 2290, Heavy Highway Vehicle Use Tax Return. Use this form to pay the federal use tax on heavy highway vehicles registered in your name. File this form by the last day of the month following the month of the vehicle's first taxable use in the tax period. The tax period begins on July 1 and ends the following June 30. You must pay the full year's tax on all vehicles you have in use during the month of July. You must also pay a partial-year tax on taxable vehicles that you put into use in a month after July. For more information, see the Instructions for Form 2290.

**Fiscal-year taxpayers.** The dates in this calendar apply whether you use a fiscal year or the calendar year as your tax year.

**Adjustments for Saturday, Sunday, or legal holidays.** Generally, if a due date falls on a Saturday, Sunday, or legal holiday, the due date is delayed until the next day that isn't a Saturday, Sunday, or legal holiday. For excise taxes, there are two exceptions to this rule.

- For deposits of **regular method taxes**, if the due date is a Saturday, Sunday, or legal holiday, the due date is the immediately preceding day that isn't a Saturday, Sunday, or legal holiday.
- Under the **special September deposit rules**, if the due date falls on a Saturday, the deposit is due on the preceding Friday. If the due date falls on a Sunday, the deposit is due on the following Monday. For more information, see the Instructions for Form 720.

The *Excise Tax Calendar* has been adjusted for all of these provisions.

**Regular method taxes.** These are taxes, other than alternative method taxes used for communication and air transportation taxes, reported on Form 720 for which deposits are required.

## First Quarter

The first quarter of a calendar year is made up of January, February, and March.

## January 12

**Communications and air transportation taxes under the alternative method.** Deposit the tax included in amounts billed or tickets sold during the first 15 days of December 2020.

## January 14

**Regular method taxes.** Deposit the tax for the last 16 days of December 2020.

## January 27

### **Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the last 16 days of December 2020.

## January 29

**Regular method taxes.** Deposit the tax for the first 15 days of January.

## February 1

**Form 720 taxes.** File Form 720 for the fourth quarter of 2020.

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during December 2020.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in December 2020.

## February 10

### **Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the first 15 days of January.

## February 12

**Regular method taxes.** Deposit the tax for the last 16 days of January.

## February 25

### **Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the last 16 days of January.

## March 1

**Regular method taxes.** Deposit the tax for the first 15 days of February.

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during January.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in January.

## March 10

### **Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the first 15 days of February.

## March 12

**Regular method taxes.** Deposit the tax for the last 13 days of February.

## March 25

### **Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the last 13 days of February.

## March 29

**Regular method taxes.** Deposit the tax for the first 15 days of March.

## March 31

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during February.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in February.

## Second Quarter

The second quarter of a calendar year is made up of April, May, and June.

## April 12

### **Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the first 15 days of March.

## April 14

**Regular method taxes.** Deposit the tax for the last 16 days of March.

## April 27

### **Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the last 16 days of March.

## April 29

**Regular method taxes.** Deposit the tax for the first 15 days of April.

## April 30

**Form 720 taxes.** File Form 720 for the first quarter of 2021.

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during March.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in March.

## May 12

### **Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the first 15 days of April.

## May 14

**Regular method taxes.** Deposit the tax for the last 15 days of April.

## May 26

### **Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the last 15 days of April.

## May 28

**Regular method taxes.** Deposit the tax for the first 15 days of May.

## June 1

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during April.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in April.

## June 10

### **Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the first 15 days of May.

## June 14

**Regular method taxes.** Deposit the tax for the last 16 days of May.

## June 25

### **Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the last 16 days of May.

## June 29

**Regular method taxes.** Deposit the tax for the first 15 days of June.

## June 30

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during May.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in May.

**Floor stocks tax for ozone-depleting chemicals (IRS No. 20).** Deposit the tax for January 1, 2021.

## Third Quarter

The third quarter of a calendar year is made up of July, August, and September.

## July 1

**Occupational excise taxes.** File Form 11-C to register and pay the annual tax if you're in the business of accepting wagers.

## July 10

**Communications and air transportation taxes under the alternative method.** Deposit the tax included in amounts billed or tickets sold during the first 15 days of June.

## July 14

**Regular method taxes.** Deposit the tax for the last 15 days of June.

## July 27

**Communications and air transportation taxes under the alternative method.** Deposit the tax included in amounts billed or tickets sold during the last 15 days of June.

## July 29

**Regular method taxes.** Deposit the tax for the first 15 days of July.

## August 2

**Form 720 taxes.** File Form 720 for the second quarter of 2021.

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during June.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in June.

## August 11

**Communications and air transportation taxes under the alternative method.** Deposit the tax included in amounts billed or tickets sold during the first 15 days of July.

## August 13

**Regular method taxes.** Deposit the tax for the last 16 days of July.

## August 25

**Communications and air transportation taxes under the alternative method.** Deposit the tax included in amounts billed or tickets sold during the last 16 days of July.

## August 27

**Regular method taxes.** Deposit the tax for the first 15 days of August.

## August 31

**Heavy highway vehicle use tax.** File Form 2290 and pay the full year's tax on all vehicles you have in use during the month of July.

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during July.

## September 10

**Communications and air transportation taxes under the alternative method.** Deposit the tax included in amounts billed or tickets sold during the first 15 days of August.

## September 14

**Regular method taxes.** Deposit the tax for the last 16 days of August.

## September 27

**Communications and air transportation taxes under the alternative method.** Deposit the tax included in amounts billed or tickets sold during the last 16 days of August.

## September 29

**Regular method taxes.** Deposit the tax for the first 15 days of September.

**Regular method taxes (special September deposit rule).** Deposit the tax for the period beginning September 16 and ending September 26.

**Communications and air transportation taxes under the alternative method (special September deposit rule).** Deposit the tax included in amounts billed or tickets sold during the period beginning September 1 and ending September 11.

## September 30

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during August.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in August.

## Fourth Quarter

The fourth quarter of a calendar year is made up of October, November, and December.

## October 13

**Communications and air transportation taxes under the alternative method (special September deposit rule).** Deposit the tax included in amounts billed or tickets sold during the period beginning September 12 and ending September 15.

## October 14

**Regular method taxes (special September deposit rule).** Deposit the tax for the last 4 days of September.

## October 27

**Communications and air transportation taxes under the alternative method.**

Deposit the tax included in amounts billed or tickets sold during the last 15 days of September.

## October 29

**Regular method taxes.** Deposit the tax for the first 15 days of October.

## November 1

**Form 720 taxes.** File Form 720 for the third quarter of 2021.

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during September.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in September.

## November 10

**Communications and air transportation taxes under the alternative method.** Deposit the tax included in amounts billed or tickets sold during the first 15 days of October.

## November 12

**Regular method taxes.** Deposit the tax for the last 16 days of October.

## November 26

**Communications and air transportation taxes under the alternative method.** Deposit the tax included in amounts billed or tickets sold during the last 16 days of October.

## November 29

**Regular method taxes.** Deposit the tax for the first 15 days of November.

## November 30

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during October.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in October.

## December 10

**Communications and air transportation taxes under the alternative method.** Deposit the tax included in amounts billed or tickets sold during the first 15 days of November.

## December 14

**Regular method taxes.** Deposit the tax for the last 15 days of November.

**December 28**

**Communications and air transportation taxes under the alternative method.**  
Deposit the tax included in amounts billed or tickets sold during the last 15 days of November.

**December 29**

**Regular method taxes.** Deposit the tax for the first 15 days of December.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in November.

**December 31**

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during November.

**Table 2. Due Dates for Electronic Funds Transfer of Taxes for 2021 Under the Semiweekly Rule**

First Quarter:		Second Quarter:		Third Quarter:		Fourth Quarter:	
Payroll Date	Due Date	Payroll Date	Due Date	Payroll Date	Due Date	Payroll Date	Due Date
Jan 1	Jan 6	Apr 1–2	Apr 7	Jul 1–2	Jul 8	Oct 1	Oct 6
Jan 2–5	Jan 8	Apr 3–6	Apr 9	Jul 3–6	Jul 9	Oct 2–5	Oct 8
Jan 6–8	Jan 13	Apr 7–9	Apr 14	Jul 7–9	Jul 14	Oct 6–8	Oct 14
Jan 9–12	Jan 15	Apr 10–13	Apr 16	Jul 10–13	Jul 16	Oct 9–12	Oct 15
Jan 13–15	Jan 21	Apr 14–16	Apr 21	Jul 14–16	Jul 21	Oct 13–15	Oct 20
Jan 16–19	Jan 22	Apr 17–20	Apr 23	Jul 17–20	Jul 23	Oct 16–19	Oct 22
Jan 20–22	Jan 27	Apr 21–23	Apr 28	Jul 21–23	Jul 28	Oct 20–22	Oct 27
Jan 23–26	Jan 29	Apr 24–27	Apr 30	Jul 24–27	Jul 30	Oct 23–26	Oct 29
Jan 27–29	Feb 3	Apr 28–30	May 5	Jul 28–30	Aug 4	Oct 27–29	Nov 3
Jan 30–Feb 2	Feb 5	May 1–4	May 7	Jul 31–Aug 3	Aug 6	Oct 30–Nov 2	Nov 5
Feb 3–5	Feb 10	May 5–7	May 12	Aug 4–6	Aug 11	Nov 3–5	Nov 10
Feb 6–9	Feb 12	May 8–11	May 14	Aug 7–10	Aug 13	Nov 6–9	Nov 15
Feb 10–12	Feb 18	May 12–14	May 19	Aug 11–13	Aug 18	Nov 10–12	Nov 17
Feb 13–16	Feb 19	May 15–18	May 21	Aug 14–17	Aug 20	Nov 13–16	Nov 19
Feb 17–19	Feb 24	May 19–21	May 26	Aug 18–20	Aug 25	Nov 17–19	Nov 24
Feb 20–23	Feb 26	May 22–25	May 28	Aug 21–24	Aug 27	Nov 20–23	Nov 29
Feb 24–26	Mar 3	May 26–28	Jun 3	Aug 25–27	Sep 1	Nov 24–26	Dec 1
Feb 27–Mar 2	Mar 5	May 29–Jun 1	Jun 4	Aug 28–Aug 31	Sep 3	Nov 27–30	Dec 3
Mar 3–5	Mar 10	Jun 2–4	Jun 9	Sep 1–3	Sep 9	Dec 1–3	Dec 8
Mar 6–9	Mar 12	Jun 5–8	Jun 11	Sep 4–7	Sep 10	Dec 4–7	Dec 10
Mar 10–12	Mar 17	Jun 9–11	Jun 16	Sep 8–10	Sep 15	Dec 8–10	Dec 15
Mar 13–16	Mar 19	Jun 12–15	Jun 18	Sep 11–14	Sep 17	Dec 11–14	Dec 17
Mar 17–19	Mar 24	Jun 16–18	Jun 23	Sep 15–17	Sep 22	Dec 15–17	Dec 22
Mar 20–23	Mar 26	Jun 19–22	Jun 25	Sep 18–21	Sep 24	Dec 18–21	Dec 27
Mar 24–26	Mar 31	Jun 23–25	Jun 30	Sep 22–24	Sep 29	Dec 22–24	Dec 29
Mar 27–30	Apr 2	Jun 26–29	Jul 2	Sep 25–28	Oct 1	Dec 25–28	Dec 31
Mar 31	Apr 7	Jun 30	Jul 8	Sep 29–30	Oct 6	Dec 29–31	Jan 6

**Note.** This calendar reflects all legal holidays.

## How To Get Tax Help

If you have questions about a tax issue, need help preparing your tax return, or want to download free publications, forms, or instructions, go to [IRS.gov](https://www.irs.gov) and find resources that can help you right away.

**Preparing and filing your tax return.** After receiving your wage and earning statements (Form W-2, W-2G, 1099-R, 1099-MISC) from all employers and interest and dividend statements from banks (Forms 1099), you can find free options to prepare and file your return on [IRS.gov](https://www.irs.gov) or in your local community if you qualify.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors.

You can go to [IRS.gov](https://www.irs.gov) to see your options for preparing and filing your return, which include the following.

- **Free File.** Go to [IRS.gov/FreeFile](https://www.irs.gov/FreeFile) to see if you qualify to use brand-name software to prepare and e-file your federal tax return for free.
- **VITA.** Go to [IRS.gov/VITA](https://www.irs.gov/VITA), download the free IRS2Go app, or call 800-906-9887 to find the nearest VITA location for free tax return preparation.
- **TCE.** Go to [IRS.gov/TCE](https://www.irs.gov/TCE), download the free IRS2Go app, or call 888-227-7669 to find the nearest TCE location for free tax return preparation.

**Employers can register to use Business Services Online.** The SSA offers online service for fast, free, and secure online Form W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Forms W-2, Wage and Tax Statement, and Forms W-2c, Corrected Wage and Tax Statement. Employers can go to [SSA.gov/employer](https://ssa.gov/employer) for more information.



**Getting answers to your tax questions.** On [IRS.gov](https://www.irs.gov), get answers to your tax questions anytime, anywhere.

- Go to [IRS.gov/Help](https://www.irs.gov/Help) for a variety of tools that will help you get answers to some of the most common tax questions.
- Go to [IRS.gov/ITA](https://www.irs.gov/ITA) for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final response for your records.
- Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to search for our forms, instructions, and publications. You will find details on 2020 tax changes and hundreds of interactive links to help you find answers to your questions.
- You may also be able to access tax law information in your electronic filing software.

**Tax reform.** Tax reform legislation affects individuals, businesses, and tax-exempt and government entities. Go to [IRS.gov/TaxReform](https://www.irs.gov/TaxReform) for information and updates on how this legislation affects your taxes.

**IRS social media.** Go to [IRS.gov/SocialMedia](https://www.irs.gov/SocialMedia) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are paramount. We use these tools to share public information with you. **Don't** post your social security number or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- [Youtube.com/irsvideos](https://www.youtube.com/irsvideos).
- [Youtube.com/irsvideosmultilingual](https://www.youtube.com/irsvideosmultilingual).
- [Youtube.com/irsvideosASL](https://www.youtube.com/irsvideosASL).

**Watching IRS videos.** The IRS Video portal ([IRSVideos.gov](https://www.irs.gov/IRSVideos)) contains video and audio presentations for individuals, small businesses, and tax professionals.

**Getting tax information in other languages.** For taxpayers whose native language isn't English, we have the following resources available. Taxpayers can find information on [IRS.gov](https://www.irs.gov) in the following languages.

- [Spanish \(IRS.gov/Spanish\)](https://www.irs.gov/Spanish).
- [Chinese \(IRS.gov/Chinese\)](https://www.irs.gov/Chinese).
- [Korean \(IRS.gov/Korean\)](https://www.irs.gov/Korean).
- [Russian \(IRS.gov/Russian\)](https://www.irs.gov/Russian).
- [Vietnamese \(IRS.gov/Vietnamese\)](https://www.irs.gov/Vietnamese).

The IRS Taxpayer Assistance Centers (TACs) provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

**Getting tax forms and publications.** Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to view, download, or print all of the forms, instructions, and publications you may need. You can also download and view popular tax publications and instructions (including the 1040 and 1040-SR instructions) on mobile devices as an eBook at no charge at [IRS.gov/eBooks](https://www.irs.gov/eBooks). Or you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order and have them mailed to you within 10 business days.

**Access your online account (individual taxpayers only).** Go to [IRS.gov/Account](https://www.irs.gov/Account) to securely access information about your federal tax account.

- View the amount you owe, pay online, or set up an online payment agreement.
- Access your tax records online.
- Review the past 24 months of your payment history.
- Go to [IRS.gov/SecureAccess](https://www.irs.gov/SecureAccess) to review the required identity authentication process.

**Using direct deposit.** The fastest way to receive a tax refund is to combine direct deposit and IRS e-file. Direct deposit securely and electronically transfers your refund directly into your financial account. Eight in 10 taxpayers use direct deposit to receive their refund. The IRS issues more than 90% of refunds in less than 21 days.

**Getting a transcript or copy of a return.** The quickest way to get a copy of your tax transcript is to go to [IRS.gov/Transcripts](https://www.irs.gov/Transcripts). Click on either "Get Transcript Online" or "Get Transcript by Mail" to order a copy of your transcript. If you prefer, you can order your transcript by calling 800-908-9946.

**Using online tools to help prepare your return.** Go to [IRS.gov/Tools](https://www.irs.gov/Tools) for the following.

- The [Earned Income Tax Credit Assistant \(IRS.gov/EITCAssistant\)](https://www.irs.gov/EITCAssistant) determines if you're eligible for the EIC.
- The [Online EIN Application \(IRS.gov/EIN\)](https://www.irs.gov/EIN) helps you get an employer identification number.
- The [Tax Withholding Estimator \(IRS.gov/W4app\)](https://www.irs.gov/W4app) makes it easier for everyone to pay the correct amount of tax during the year. The Estimator replaces the Withholding Calculator. The redesigned tool is a convenient, online way to check and tailor your withholding. It's more user-friendly for taxpayers, including retirees and self-employed individuals. The new and improved features include the following.
  - Easy to understand language;
  - The ability to switch between screens, correct previous entries, and skip screens that don't apply;
  - Tips and links to help you determine if you qualify for tax credits and deductions;
  - A progress tracker;
  - A self-employment tax feature; and
  - Automatic calculation of taxable social security benefits.
- The [First Time Homebuyer Credit Account Look-up \(IRS.gov/HomeBuyer\)](https://www.irs.gov/HomeBuyer) tool provides information on your repayments and account balance.
- The [Sales Tax Deduction Calculator \(IRS.gov/SalesTax\)](https://www.irs.gov/SalesTax) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040), choose not to claim state and local income taxes, and you didn't save your receipts showing the sales tax you paid.

**Resolving tax-related identity theft issues.**

- The IRS doesn't initiate contact with taxpayers by email or telephone to request personal or financial information. This includes any type of electronic communication, such as text messages and social media channels.
- Go to [IRS.gov/IDProtection](https://www.irs.gov/IDProtection) for information.
- If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, visit [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft) to learn what steps you should take.

**Checking on the status of your refund.**

- Go to [IRS.gov/Refunds](https://www.irs.gov/Refunds).
- The IRS can't issue refunds before mid-February 2021 for returns that claimed the EIC or the ACTC. This applies to the entire refund, not just the portion associated with these credits.
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.

**Making a tax payment.** The IRS uses the latest encryption technology to ensure your electronic payments are safe and secure. You can make electronic payments online, by phone, and from a mobile device using the IRS2Go app. Paying electronically is quick, easy, and faster than mailing in a check or money order. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) to make a payment using any of the following options.

- **IRS Direct Pay:** Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- **Debit or Credit Card:** Choose an approved payment processor to pay online, by phone, and by mobile device.
- **Electronic Funds Withdrawal:** Offered only when filing your federal taxes using tax return preparation software or through a tax professional.
- **Electronic Federal Tax Payment System:** Best option for businesses. Enrollment is required.
- **Check or Money Order:** Mail your payment to the address listed on the notice or instructions.
- **Cash:** You may be able to pay your taxes with cash at a participating retail store.
- **Same-Day Wire:** You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and cut-off times.

**What if I can't pay now?** Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for more information about your options.

- Apply for an [online payment agreement \(IRS.gov/OPA\)](https://www.irs.gov/OPA) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the [Offer in Compromise Pre-Qualifier](https://www.irs.gov/OIC) to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to [IRS.gov/OIC](https://www.irs.gov/OIC).

**Checking the status of an amended return.** Go to [IRS.gov/WMAR](https://www.irs.gov/WMAR) to track the status of Form 1040-X amended returns. Please note that it can take up to 3 weeks from the date you mailed your amended return for it to show up in our system, and processing it can take up to 16 weeks.

**Understanding an IRS notice or letter.** Go to [IRS.gov/Notices](https://www.irs.gov/Notices) to find additional information about responding to an IRS notice or letter.

**Contacting your local IRS office.** Keep in mind, many questions can be answered on IRS.gov without visiting an IRS Tax Assistance Center (TAC). Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, IRS TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC, check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

## The Taxpayer Advocate Service (TAS) Is Here To Help You

### What Is TAS?

TAS is an *independent* organization within the IRS that helps taxpayers and protects taxpayer rights. Their job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](https://www.irs.gov/advocate).

### How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to [TaxpayerAdvocate.IRS.gov](https://www.irs.gov/advocate) to help you understand [what these rights mean to you](https://www.irs.gov/advocate) and how they apply. These are **your** rights. Know them. Use them.

### What Can TAS Do For You?

TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business;

- You face (or your business is facing) an immediate threat of adverse action; or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

### How Can You Reach TAS?

TAS has offices [in every state, the District of Columbia, and Puerto Rico](https://www.irs.gov/advocate). Your local advocate's number is in your local directory and at [TaxpayerAdvocate.IRS.gov/Contact-Us](https://www.irs.gov/advocate). You can also call them at 877-777-4778.

### How Else Does TAS Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to them at [IRS.gov/SAMS](https://www.irs.gov/SAMS).

TAS also has a website, [Tax Reform Changes](https://www.irs.gov/advocate), which shows you how the new tax law may change your future tax filings and helps you plan for these changes. The information is categorized by tax topic in the order of the IRS Form 1040 or 1040-SR. Go to [TaxChanges.us](https://www.irs.gov/advocate) for more information.

### TAS for Tax Professionals

TAS can provide a variety of information for tax professionals, including tax law updates and guidance, TAS programs, and ways to let TAS know about systemic problems you've seen in your practice.

### Low Income Taxpayer Clinics (LITCs)

LITCs are independent from the IRS. LITCs represent individuals whose income is below a certain level and need to resolve tax problems with the IRS, such as audits, appeals, and tax collection disputes. In addition, clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. To find a clinic near you, visit [IRS.gov/LITC](https://www.irs.gov/LITC) or see IRS Pub. 4134, [Low Income Taxpayer Clinic List](https://www.irs.gov/advocate).