

# 2021 DUE DATES FOR BUSINESS RETURNS

For information forms reporting wages paid to employees and payments made to independent contractors during 2020, and for tax returns reporting 2020 information that are due in 2021, the following due dates will apply. These due dates are effective for returns with a December 31, 2020 year-end or fiscal year as appropriate:

Form	2021 Filing Due Date (Calendar Year 2020)	Fiscal Year Filers
<b>FORM W-2 (ELECTRONIC OR MAIL)</b>	February 1 <sup>st</sup> **	February 1 <sup>st</sup> **
<b>FORM 1099-NEC</b>	February 1 <sup>st</sup> **	February 1 <sup>st</sup> **
<b>FORM 1099-MISC</b>	March 1 <sup>st</sup> ** for paper file March 31 <sup>st</sup> if electronic	March 1 <sup>st</sup> ** for paper file March 31 <sup>st</sup> if electronic
<b>FORM 1065 - PARTNERSHIPS</b>	March 15 <sup>th</sup>	15 <sup>th</sup> day of the third month following the close of the company's tax year
<b>FORM 1120 S - S CORPORATIONS</b>	March 15 <sup>th</sup>	15 <sup>th</sup> day of the third month following the close of the company's tax year
<b>FORM 1120 - C CORPORATIONS</b>	April 15 <sup>th</sup>	15 <sup>th</sup> day of the fourth month following the close of the company's tax year*
<b>FORM 1041</b>	April 15 <sup>th</sup>	15 <sup>th</sup> day of the fourth month following the close of the tax year
<b>FORM 990</b>	May 17 <sup>th</sup> *	15 <sup>th</sup> day of the fifth month following the end of the organization's taxable year
<b>FORM 5500 SERIES EMPLOYEE BENEFIT PLAN</b>	August 2 <sup>nd</sup> **	Last day of the 7 <sup>th</sup> month after the plan year ends
<b>FORM 1065 ON EXTENSION</b>	September 15 <sup>th</sup>	6 month extension from original due date
<b>FORM 1120 S ON EXTENSION</b>	September 15 <sup>th</sup>	6 month extension from original due date
<b>FORM 1041 ON EXTENSION</b>	September 30 <sup>th</sup>	5 ½ month extension from original due date
<b>FORM 5500 SERIES ON EXTENSION EMPLOYEE BENEFIT PLAN ON EXTENSION</b>	October 15 <sup>th</sup>	2 ½ month extension from original due date
<b>FORM 1120 C ON EXTENSION</b>	October 15 <sup>th</sup>	6 month extension from original due date
<b>FORM 990 ON EXTENSION</b>	November 15 <sup>th</sup>	6 month extension from original due date

\*A special rule to defer the due date change for C Corporations with fiscal years that end on June 30 defers the change until December 31, 2025.

## \*\*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.