

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

