

2020 tax deadline calendar for BUSINESSES

Key federal tax deadlines for calendar-year organizations, including corporations, partnerships, LLCs and tax-exempt organizations.

**JAN
31**

Send W-2Gs, 1098s and 1099s to recipients for 2019. File 1099-MISCs that report non-employee compensation for 2019.

**JAN
31**

Send 2019 W-2s to employees. File 2019 W-2s and W-3 transmittals with SSA.

**JAN
31**

Report Q4 2019 income tax withholding and FICA taxes; file an annual return of FUTA taxes and pay any tax due.

**JAN
31**

Applicable Large Employers (ALE)s only: Send Forms 1095-C to full-time employees. All other employers, provide Forms 1095-B to responsible individuals.

**FEB
10**

If you Deposited on time and in full all taxes due, report Q4 2019 income tax withholding and FICA taxes and file annual return of FUTA tax.

**FEB
28**

Paper filers only: File W2-Gs, 1096s, 1098s and 1099s (except 1099-MISCs that report non-employee compensation) for 2019.

**FEB
28**

Paper filers only: For ALEs, file Forms 1094-C and 1095-C. All other employers, file Forms 1094-B and 1095-B.

**MAR
16**

Calendar-year pass-through entities: File (or extend) 2019 income tax return and pay taxes owed..

**MAR
16**

Calendar-year pass-through entities: Send K-1s (or extension notices) to owners. S corps should pay any corporate-level taxes due.

**MAR
31**

Electronic filers only: ALEs only: file forms 1094-C and 1095-C. All other employers, file forms 1094-B and 1095-B.

**APR
1**

Electronic filers only: file health care forms and W-2Gs, 1096s, 1098s and 1099s (except 1099-MISCs that report non-employee compensation) for 2019.

**APR
15**

EXTENDED
Calendar-year C corporations: File (or extend) 2019 income tax return and pay any taxes due by July 15.

**APR
15**

EXTENDED
Calendar-year corporations: Pay first installment of 2020 estimated income taxes by July 15.

**APR
30**

Report Q1 2020 income tax withholding and FICA taxes; pay any tax due. (If you deposited all taxes due, on time and in full, you have until May 11.)*

**MAY
15**

EXTENDED Exempt organizations: File (or extend) 2019 calendar-year information return and pay any tax due on unrelated business income by July 15.

**JUN
15**

EXTENDED
Calendar-year corporations: Pay second installment of 2020 estimated income taxes by July 15.

**JUL
15**

EXTENDED
COVID-19 Filing Extension- Any income tax returns or payments normally due between April 1 and July 14 are due at this time.

**JUL
31**

Retirement plan sponsors: File (or extend) 2019 calendar-year retirement plan report.

**JUL
31**

Report Q2 2020 income tax withholding and FICA taxes; pay any tax due. (If you deposited all taxes due, on time and in full, you have until Aug. 10.)*

**SEP
15**

Calendar-year corporations: Pay third installment of 2020 estimated income taxes.

SEP 15 Calendar-year pass-through entities: File 2019 income tax return and send K-1s to owners, if extended. S corps should pay any tax, interest and penalties due.	SEP 15 Calendar-year S corps: Make 2019 contributions to certain employer-sponsored retirement plans, if income tax returns were extended.	OCT 1 Establish SIMPLE or a Safe-Harbor 401(k) for 2020, except those with a Dec. 31 deadline.	OCT 15 Retirement plan sponsors: File 2018 calendar year retirement plan report (form 5500) if extended.
OCT 15 Calendar-year C corps: Make 2018 contributions to certain employer-sponsored retirement plans, if income tax returns were extended.	OCT 15 Calendar-year C corps: File 2019 income tax return and pay any tax, interest and penalties due, if extended.	NOV 1 Report Q3 2019 income tax withholding and FICA taxes; pay any tax due. (If you deposited all taxes due, on time and in full, you have until Nov. 13.)*	NOV 16 Exempt organizations: File 2019 calendar-year information return, if extended. Pay any tax, interest and penalties due.
DEC 15 Calendar-year corporations: Pay fourth installment of 2020 estimated income taxes.	DEC 31 Establish retirement plan for 2020, except for a SIMPLE, a Safe-Harbor 401(k) or a SEP.	<p>Sole proprietors without employees: Use 2020 tax calendar for individuals.</p> <p>Entities that don't follow a calendar year end should contact us for a revised list of key tax deadlines.</p>	

*Note about the April 30, July 31 and November 1 deadlines- Under the CARES Act, you can defer payment (interest free) of employer social security taxes (6.2% tax rate) incurred from the date of enactment through December 31, 2020. 50% of the deferred amounts is due by December 31, 2021 and the remaining 50% due by December 31, 2022.

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[KLR's Coronavirus Resource Center](#) was created to help you navigate all of the information and programs available to impacted businesses. Our advisors are always available to assist and we are updating our resource center daily with the latest information on the CARES Act, Paycheck Protection Program, loan forgiveness, global economy, cybersecurity concerns and business advice about COVID-19.

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