

## Personal Tax Calendar

**Note:** This is a general calendar applicable for any tax year. Not all the dates below are accurate every year, but most are. **The current year** is whatever year it is right now. **The previous year** is last year. Thus, if the current year is 2021, the previous year is 2020.

- January 15** Your final payment of the previous year's estimated tax is due unless you file your previous year's income tax return by January 31st.
- April 15** Individual income tax return for the previous year is due with payment of any tax due. If an extension is required, file your request by this date. Last day for making your previous year's IRA contribution.
- June 15** First installment of the current year's estimated tax is due.  
Second installment of the current year's estimated tax is due.
- August 15** Income tax return for the previous year is due if you filed for an automatic extension of the April 15 deadline.
- September 15** Third installment of current year's estimated tax is due.
- October 15** Income tax return for the previous year is due if you were granted a second extension of the filing deadline. This is the final deadline.
- December 15** Wrap up year-end transactions.
- December 31** Your marital status on this date determines your filing status for the current year.

## Business Tax Calendar

**Note:** This is a general calendar applicable for any tax year. Not all the dates below are accurate every year, but most are. **The current year** is whatever year it is right now. **The previous year** is last year. Thus, if the current year is 2021, the previous year is 2020.

- January 15**
- Deposit payroll tax for payments in Dec of the previous year if the monthly deposit rule applies.
  - Pay the final installment of your estimated tax for the previous year using form 1040-ES.
- January 31**
- Give employees their copies of Form W-2 for the previous year.
  - File Form 941 for the fourth quarter of the previous year.
  - File Form 940 (or 940 EZ) for the previous year.
  - Give annual information statements to recipients of certain payments you made during the previous year.
  - File SUTA.
  - File WT-6 for December of the previous year if you're a monthly or quarterly filer.
  - File WT-7 annual reconciliation of state withholding taxes.
- February 15**
- Deposit payroll tax for payments in January if the monthly deposit rule applies.
- February 28**
- File Form W-3, "Transmittal of Wage and Tax Statements," along with Copy A of all forms W-2 you issued for the previous year.

- File information returns for certain payments made during the previous year.
  - File WT-6 for January.
- March 1**
- Personal property reports due.
- March 31**
- File WT-6 for February.
- April 15**
- Deposit payroll tax for payments in March if the monthly deposit rule applies.
  - File Form 1040, 1040A, or 1040-EZ and pay any tax due.
  - **Individuals** - Pay first installment of estimated tax for the current year.
  - **Partnerships** - File the previous calendar year's return. Provide each partner with a copy of Sch. K-1.
  - **Corporations** - Deposit the first installment of your estimated tax for the current year.
- April 30**
- File Form 941 for the first quarter of the current year.
  - Deposit FUTA tax owed through March if more than \$100.
  - File SUTA.
  - File WT-6 for March or quarterly filers.
- May 15**
- Deposit payroll tax for payments in April if the monthly deposit rule applies.
- May 31**
- File WT-6 for April
- June 15**
- Deposit payroll tax for payments in May if the monthly deposit rule applies.
  - **Individuals** - Pay the 2nd installment of your estimated tax for the current year.
  - **Corporations** - Deposit the second installment of your estimated tax for the current year.
- June 30**
- File WT-6 for May.
- July 15**
- Deposit payroll tax for payments in June if the monthly deposit rule applies.
- July 31**
- File Form 941 for the 2nd quarter of the current year.
  - Deposit FUTA tax owed through June if more than \$100.
  - File SUTA.
  - File WT-6 for June or quarterly filers.
- August 15**
- Deposit payroll tax for payments in July if the monthly deposit rule applies.
- August 31**
- File WT-6 for July.

- September 15**
- Deposit payroll tax for payments in August if the monthly deposit rule applies.
  - **Individuals** - Pay the 3rd installment of your estimated tax for the current year.
  - **Corporations** - Deposit the 3rd installment of your estimated tax for the current year.
- September 30**
- File WT-6 for August.
- October 15**
- Deposit payroll tax for payments in September if the monthly deposit rule applies.
- October 31**
- File Form 941 for the 3rd quarter of the current year.
  - Deposit FUTA tax owed through September if more than \$100.
  - File SUTA.
  - File WT-6 for September and for quarterly filers.
- November 15**
- Deposit payroll tax for payments in October if the monthly deposit rule applies.
- November 30**
- File WT-6 for October.
- December 15**
- Deposit payroll tax for payments in November if the monthly deposit rule applies.
  - **Corporations** - Deposit the 4th installment of estimated tax for the current year.
- December 31**
- File WT-6 for November.