

Tax Year 2020 e-file Calendar

Individual Returns

Transmitting of live IRS Individual Income Tax Returns begins (MeF Only)	TBD	January, 2021
Transmitting timely filed returns and Form 4868		April 15, 2021
Retransmission rejected timely filed returns and Form 4868		April 20, 2021
Transmitting timely filed Form 2350 or Form 4868 to meet overseas exception		June 15, 2021
Retransmitting rejected timely filed Form 2350 or Form 4868 to meet overseas Exception		June 20, 2021
Transmitting returns on extension from Forms 4868		October 15, 2021
Retransmitting rejected late returns or returns on extension from Forms 4868		October 20, 2021

Business Returns

Form 1120C

Transmitting of live IRS MeF Business Tax Returns begins		TBD	January, 2021
Transmitting timely filed Form 1120C return and Forms 7004	Calendar Year		April 15, 2021
Transmitting timely filed Form 1120C return and Forms 7004	Fiscal Year**		15 th day of fourth month after Tax Year End
Retransmission rejected timely filed Form 1120C return	Both		10 day perfection period
Retransmission rejected timely filed Form 7004	Both		5 day perfection period
Transmitting returns on extension from Forms 7004	Calendar Year		October 15, 2021 ⁺
Transmitting returns on extension from Forms 7004	Fiscal Year**		15 th day of ninth month after Tax Year End
Retransmitting rejected returns on extension from Forms 7004			10 day perfection period

**Special Rules apply for C-Corporations with a Year-End date of June 30th – old due dates remain until 2026.

+ Set by Treasury Regulation and authority

Form 1120S

Transmitting of live IRS MeF Business Tax Returns begins		TBD	January, 2021
Transmitting timely filed Form 1120S return and Forms 7004	Calendar Year		March 15, 2021
Transmitting timely filed Form 1120S return and Forms 7004	Fiscal Year		15 th day of third month after Tax Year End
Retransmission rejected timely filed Form 1120S return	Both		10 day perfection period
Retransmission rejected timely filed Form 7004	Both		5 day perfection period
Transmitting returns on extension from Forms 7004	Calendar Year		September 15, 2021
Transmitting returns on extension from Forms 7004	Fiscal Year		15 th day of ninth month after Tax Year End
Retransmitting rejected returns on extension from Forms 7004			10 day perfection period

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Form 1065

Transmitting of live IRS MeF Business Tax Returns begins		TBD January, 2021
Transmitting timely filed Form 1065 returns and Forms 7004	Calendar Year	March 15, 2021
Transmitting timely filed Form 1065 returns and Forms 7004	Fiscal Year	15 th day of third month after Tax Year End
Retransmission rejected timely filed Form 1065 return	Both	10 day perfection period
Retransmission rejected timely filed Form 7004	Both	5 day perfection period
Transmitting returns on extension from Forms 7004	Calendar Year	September 15, 2021
Transmitting returns on extension from Forms 7004	Fiscal Year	15 th day of ninth month after Tax Year End
Retransmitting rejected returns on extension from Forms 7004		10 day perfection period

Form 1041

Transmitting of live IRS Returns begins		TBD January, 2021
Transmitting timely filed Form 1041 returns and Forms 7004	Calendar Year	April 15, 2021
Transmitting timely filed Form 1041 returns and Forms 7004	Fiscal Year	15 th day of fourth month after Tax Year End
Retransmission rejected timely filed Form 1041 returns and Form 7004	Both	April 20, 2021
Transmitting returns on extension from Forms 7004	Calendar Year	October 1, 2021
Transmitting returns on extension from Forms 7004	Fiscal Year	5 1/2 months after Tax Year End
Retransmitting rejected returns on extension from Forms 7004		October 11, 2021

Form 990

Transmitting of live IRS MeF Business Tax Returns begins		TBD January, 2021
Transmitting timely filed Form 990 returns and Form 8868	Calendar Year	May 17, 2021
Transmitting timely filed Form 990 returns and Form 8868	Fiscal Year	15 th day of fifth month after Tax Year End
Retransmission rejected timely filed Form 990 returns	Both	10 day perfection period
Retransmission rejected timely filed Form 8868	Both	5 day perfection period
Transmitting Form 990 returns on Extension	Calendar Year	November 15, 2021
Transmitting Form 990 returns on Extension	Fiscal Year	15 th day of eleventh month after Tax Year End
Retransmission rejected Form 990 returns on Extension	Both	10 day perfection period

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Form 5500

Transmitting of live Form 5500 Returns to DOL begins		TBD January , 2021
Transmitting timely filed Form 5500 Regular Plans	Calendar Year	Aug 2, 2021
Transmitting timely filed Form 5500 Regular Plans	Fiscal Year	Last day of seventh month after Tax Year End
Retransmission rejected timely filed Form 5500 Regular Plans	Both	None (no perfection period)
Transmitting timely filed Form 5500 DFE Plans	Calendar Year	September 15, 2021
Transmitting timely filed Form 5500 DFE Plans	Fiscal Year	15 th day of ninth month after Tax Year End
Retransmission rejected timely filed Form 5500 DFE Plans	Both	None (no perfection period)
Transmitting Form 5500 Regular Plan returns on Extension	Calendar Year	September 15, 2021
Transmitting Form 5500 Regular Plan returns on Extension	Fiscal Year	15 th day of tenth month after Tax Year End
Retransmission rejected Form 5500 Regular Plan returns on Extension	Both	None (no perfection period)
Transmitting Form 5500 DFE Plan returns on Extension	Calendar Year	November 30, 2021
Transmitting Form 5500 DFE Plan returns on Extension	Fiscal Year	Last day of eleventh month after Tax Year End
Retransmission rejected Form 5500 DFE Plan returns on Extension	Both	None (no perfection period)

Payroll Forms

Transmitting of live IRS Returns begins		TBD January, 2021	
Form Type	Period	Due Date	Extended Due Date (if all required deposits made timely)
Form 940	Annual December 31, 2020	February 1, 2021	February 10, 2021
Form 943	Annual December 31, 2020	February 1, 2021	February 10, 2021
Form 944	Annual December 31, 2020	February 1, 2021	February 10, 2021
Form 945	Annual December 31, 2020	February 1, 2021	February 10, 2021
Form 941	Qtr end December 31, 2020	February 1, 2021	February 10, 2021
Form 941	Qtr end March 31, 2021	April 30, 2021	May 10, 2021
Form 941	Qtr end June 30, 2021	August 1, 2021	August 10, 2021
Form 941	Qtr end September 30, 2021	November 1, 2021	November 10, 2021

Income Forms (not filed thru IRS MeF system)

Form Type	Period	Recipient Due Date	Electronic Filing Due Date
Form W-2 (SSA)	Annual	February 1, 2021	March 31, 2021
Form 1098/1099/W2G (IRS)	Annual	February 1, 2021	March 31, 2021
Form 1099-NEC	Annual	February 1, 2021	February 1, 2021
Form 5498 (IRS)	Annual	February 1, 2021	May 31, 2021**

*February 15 for 1099-B and 1099-S **January 31 for FMV/RMD; May 31 for contributions