

# Important Due Dates for 2020

## January

- Jan 15 (Wednesday) 1040 ES (Pay final installment of 2019 estimated tax)  
\*\*EFTPS (Payroll tax payment for monthly depositor)
- Jan 31 (Friday) File Form W-3 with Copy A of all Forms W-2 issued for 2019  
W-2's to employees  
File Form 1096 for all 1099-MISC with nonemployee compensation  
1099's to independent contractors  
941 (Federal Wages, 4<sup>th</sup> Qtr 2019) or 944 (Annual 2019)  
940 (Annual Federal Unemployment)  
UCT-6 (Florida Unemployment, 4<sup>th</sup> Qtr 2019)  
Applicable Large Employer: File paper Forms 1095-C

## February

- Feb 17 (Monday) 1099-B, 1099-S and certain Forms 1099-MISC to recipients  
W-4 to employer  
\*\*EFTPS (Payroll tax payment for monthly depositor)
- Feb 28 (Friday) Paper File Form 1096 for all other 1099s without nonemployee  
compensation, along with Copy A of Form W-2G issued during 2019  
Applicable Large Employer: File paper Forms 1094-C; For all other  
providers file paper Forms 1094-B and 1095-B  
For all other providers of Minimum Essential Coverage, provide Forms  
1095-B to responsible individuals

## March

- March 16 (Monday) 1120 (C & S Corp. return or extension) or the 15<sup>th</sup> day of the 3<sup>rd</sup> month  
after the end of the tax year  
1065 (Partnership Return or Extension) or by the 15<sup>th</sup> day of the 4<sup>th</sup> month  
after your tax year ends  
K-1's to Shareholders  
\*\*EFTPS (Payroll tax payment for monthly depositor)

## April

- April 1 Personal Property Tax Return (Contact us for dates per county)
- April 15 (Wednesday) State Income Tax Returns  
1040 (Individual Return or Extension), 1040NR (non-resident alien return  
with US wages)  
1041 (Estate/Trust Return or Extension) or by the 15<sup>th</sup> day of the 4<sup>th</sup> month  
after your tax year ends

Every client's personal and/or business needs are unique.

Therefore, this list exhibits the most common deadlines, but is not fully comprehensive.

1040 ES (Pay first installment of 2020 estimated tax)  
FinCen 114 (Report of Foreign Bank and Financial Accounts) Extended  
deadline is October 15, 2020 (note: this is the first time ever that  
extensions are available for FBARs) FBARs do not have a next-business-  
day rule if the deadline falls on a Saturday, Sunday, or legal holiday  
\*\*EFTPS (Payroll tax payment for monthly depositor)

April 30 (Thursday) UCT-6 (Florida Unemployment, 1<sup>st</sup> quarter 2020)  
941 (Federal Wages, 1<sup>st</sup> quarter 2020)

## May

May 1 (Friday) Florida Division of Corporations Annual Report

May 15 (Friday) \*\*EFTPS (Payroll tax payment for monthly depositor)

## June

June 15 (Monday) 1040NR (non-resident alien return without US wages)  
1040 ES (Pay second installment of 2020 estimated tax)  
\*\*EFTPS (Payroll tax payment for monthly depositor)

## July

July 15 (Wednesday) \*\*EFTPS (Payroll tax payment for monthly depositor)

July 31 (Friday) 941 (Federal Wages, 2<sup>nd</sup> quarter 2020)  
UCT-6 (Florida Unemployment, 2<sup>nd</sup> quarter 2020)

## August

Aug 17 (Monday) \*\*EFTPS (Payroll tax payment for monthly depositor)

## September

Sep 15 (Tuesday) 1120, 1120S (on extension)  
1065 (on extension)  
1041 (on extension)  
1040 ES (Pay third installment of 2020 estimated tax)  
\*\*EFTPS (Payroll tax payment for monthly depositor)

## October

Oct 15 (Thursday) 1040 & 1040NR (non-resident alien return with US wages) (on extension)  
\*\*EFTPS (Payroll tax payment for monthly depositor)

## November

Nov 2 (Monday) 941 (Federal Wages, 3<sup>rd</sup> quarter 2020)  
UCT-6 (Florida Unemployment, 3<sup>rd</sup> quarter 2020)

Nov 16 (Monday) \*\*EFTPS (Payroll tax payment for monthly depositor)

## December

Dec 15 (Tuesday) 1040NR (non-resident alien return without US wages) (on extension)  
\*\*EFTPS (Payroll tax payment for monthly depositor)

\*\* **EFTPS online E-file** – to ensure **timely** payments if the 15<sup>th</sup> falls on the weekend, please **initiate** the payment prior to the weekend. If 15<sup>th</sup> is during the week, please initiate the payment before 8 pm the day prior to be accepted on the 15<sup>th</sup>. \*\*

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## Other Important Due Dates to Note

### Payroll Tax

Monthly depositor - Payroll tax payment **ONLINE ONLY** through EFTPS by the 15<sup>th</sup> day of the following month

Semi-weekly depositor - If the payday falls on Wednesday, Thursday, and/or Friday, then deposit taxes by the following Wednesday  
If the payday falls on Saturday, Sunday, Monday and/or Tuesday, then deposit taxes by the following Friday

### Sales and Use Tax

Monthly depositor - Due on the 20<sup>th</sup> of the month following the reporting period  
Quarterly depositor - Due on the 20<sup>th</sup> of the month following the reporting period  
Semi-annual depositor - Due on the 20<sup>th</sup> of the month following the reporting period  
Annual depositor - Due on the 20<sup>th</sup> of the month following the reporting period

### Form 990 (Not-for-Profit Entities)

File form 990 by the 15<sup>th</sup> day of the 5<sup>th</sup> month after the organization's accounting period ends

### Heavy Highway Vehicle Use Tax

Every client's personal and/or business needs are unique.  
Therefore, this list exhibits the most common deadlines, but is not fully comprehensive.

The Heavy Highway Vehicle Use Tax, Form 2290, is due on the last day of the month following the first month the vehicle is placed in service