

Abstract: This calendar notes important tax deadlines for the third quarter of 2020.

Tax calendar

July 15* — Due date (without extension) for the following:

- 2019 individual income tax payments and return filing on Form 1040.
- 2019 calendar-year corporate income tax payments and return filing on Form 1120.
- 2019 estate and trust income tax payments and return filing on Form 1041.
- 2019 calendar-year exempt organization return filing on Forms 990 or 990PF and business income tax and other payments and return filings on Form 990-T.
- 2020 first and second quarter quarterly estimated income tax payments calculated on or submitted with Form 1040-ES (“Estimated Tax for Individuals”), Form 1041-ES (“Estimated Income Tax for Estates and Trusts”) and Form 1120-W (“Estimated Tax for Corporations”).
- If the monthly deposit rule applies, employers must deposit the tax for payments in June for Social Security, Medicare, withheld income tax and nonpayroll withholding.**

July 31 — The second quarter Form 941 (“Employer’s Quarterly Federal Tax Return”) is due. If you deposited the tax for the quarter in full and on time, you have until August 12 to file the return.

August 17 — If the monthly deposit rule applies, employers must deposit the tax for payments in July for Social Security, Medicare, withheld income tax and nonpayroll withholding.**

September 15 — Third quarter estimated tax payments are due for individuals, trusts and calendar-year corporations.

- If an extension was obtained, partnerships should file their 2019 Form 1065 by this date.
- If an extension was obtained, calendar-year S corporations should file their 2019 Form 1120S by this date.
- If the monthly deposit rule applies, employers must deposit the tax for payments in August for Social Security, Medicare, withheld income tax and nonpayroll withholding.**

September 30 — Calendar-year estates and trusts on extension must file their 2019 Form 1041.

* This list is *not* all-inclusive. See IRS Notice 2020-23, 2020-18 IRB 742 for more information.

** Any payroll taxes that are being deferred under the CARES Act or used as an advance payment for certain COVID-19-related credits don’t have to be made.

Note: It’s possible some of these due dates could be postponed (or postponed again). Contact our firm for the latest information.