

Tax Calendar*

JANUARY 2021	15 <ul style="list-style-type: none"> • Individual – Q4 2020 estimated tax payment due • Trust – Q4 2020 estimated tax payment due
FEBRUARY 2021	1 <p>Deadline mailing date to the recipient for:</p> <ul style="list-style-type: none"> • Form W-2 from employers (must also be mailed to the Social Security Administration) • Form 1099-MISC • Social Security benefits Form SSA-1099 • Certain Government Payments Form 1099-G 16 <ul style="list-style-type: none"> • Expiration of previous year's exemption from federal income tax withholding on Form W-4
MARCH 2021	2 <ul style="list-style-type: none"> • Farmers and Fishermen – 2020 Income Tax Return due • Deadline mailing date for Form 1095-B or Form 1095-C to employees 15 <ul style="list-style-type: none"> • Partnership – Deadline to file 2020 Tax Return or Extension for 2020 • S-Corporation – Deadline to file 2020 Tax Return or Extension for 2020
APRIL 2021	15 <ul style="list-style-type: none"> • Individual – Deadline to file 2020 Tax Return (Form 1040) or Extension for 2020 and pay 2020 federal income tax • Individual – Q1 2021 estimated tax payment due • Trust – Q1 2021 estimated tax payment due • Trust – Deadline to file 2020 Tax Return or Extension and pay 2020 federal income tax • C-Corporation – Deadline to file 2020 C-Corporation (Form 1120) or extension for 2020 and pay 2020 federal income tax • C-Corporation – Q1 2021 estimated tax payment due

*Dates subject to change

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May 2021	<ul style="list-style-type: none"> • No Notable Dates
June 2021	<p>15</p> <ul style="list-style-type: none"> • Individual – Q2 2021 estimated tax return payment due • Individual – Deadline to file 2020 Tax Return (Form 1040) or extension for 2020 and pay 2020 federal income tax for an U.S. citizen or resident alien living and working (or on military duty) outside the United States and Puerto Rico • Trust – Q2 2021 estimated tax return payment due • C-Corporation – Q2 2021 estimated tax payment due
July 2021	<ul style="list-style-type: none"> • No Notable Dates
August 2021	<p>2</p> <ul style="list-style-type: none"> • Employee Benefit Plan – Deadline for calendar year plans to file 2020 Form 5500 or Extension for 2020
September 2021	<p>15</p> <ul style="list-style-type: none"> • Individual – Q3 2021 estimated tax payment due • Trust – Q3 2021 estimated tax payment due • C-Corporation – Q3 2021 estimated tax payment due • Partnership – Final deadline to file 2020 Tax Return (if extension timely filed) • S-Corporation – Final deadline to file 2020 Tax Return (if extension timely filed) <p>30</p> <ul style="list-style-type: none"> • Trust – Final deadline to file 2020 Tax Return (if extension timely filed)
October 2021	<p>15</p> <ul style="list-style-type: none"> • Individual – Final deadline to file 2020 Tax Return (if extension timely filed) • C-Corporation – Final deadline to file 2020 Tax Return (if extension timely filed) • Employee Benefit Plan - Final deadline for calendar year plans to file 2020 Form 5500 (if extension timely filed)
November 2021	<ul style="list-style-type: none"> • No Notable Dates

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DECEMBER
2021

15

- **C–Corporation** – Q4 2021 estimated tax return payment due

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- Donor contribution agreements must be emailed to MSImplementation@reninc.com for processing

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- Last day to sell **a stock or listed option** to realize a gain or loss
- Last day for most states to contribute to a **529 Plan** to be entitled to a state tax deduction or claim reimbursement for qualified education expenses paid out of pocket
- Last day to take Required Minimum Distributions (RMDs) for 2021 unless 2021 is the participant's first distribution calendar year
- Contributions of cash and securities, including complex assets, should be received by MS GIFT by December 31, 2021. Security or mutual fund transfers should be both initiated and received by MS GIFT by December 31, 2021. **AS OF TRADES ARE NOT PERMITTED.** Please allow up to three business days for posting to the Donor Portal (tax deduction based on actual date received, not as of trade date).
- **The SECURE Act extended the deadline for employers to establish certain new qualified retirement plans from the last day of the tax year until the due date of that year's tax return (including extensions). That means the deadline for employers to adopt certain new calendar-based plans will depend upon their tax status.**
- **Grant Recommendations may take up to 15 days to process. Checks are generally mailed within two business day of receipt of funds from the Firm Discretion Select UMA or PM account, and within one business day of receipt of funds from the UMA pooled accounts. Processing time may be extended if a grant recommendation requires additional due diligence.**

Source: irs.gov

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