


Tax Calendar*

JANUARY 2020	15 <ul style="list-style-type: none"> • Individual – Q4 2019 estimated tax return payment due • Trust – Q4 2019 estimated tax return payment due
	31 <ul style="list-style-type: none"> • Deadline mailing date to the recipient for: <ul style="list-style-type: none"> • Form W-2 from employers • Morgan Stanley Form 1099-MISC • Form 1095 • Social Security benefits Form SSA-1099 • Unemployment benefits • Certain Government Payments Form 1099-G
FEBRUARY 2020	17 <ul style="list-style-type: none"> • Deadline to claim an exemption from federal income tax withholding on Form W-4
MARCH 2020	2 <ul style="list-style-type: none"> • Farmers and Fishermen – 2019 Income Tax Return due • Deadline mailing date for Form 1095-B to employees
	16 <ul style="list-style-type: none"> • Partnership – Deadline to file 2019 Tax Return or Extension for 2019 • S-Corporation – Deadline to file 2019 Tax Return or Extension for 2019
APRIL 2020	3 <ul style="list-style-type: none"> • Small Business Paycheck Protection Program – Applications open for small businesses and sole proprietorships
	10 <ul style="list-style-type: none"> • Small Business Paycheck Protection Program – Applications open for independent contractors and self-employed individuals
	15 <ul style="list-style-type: none"> • Due to COVID-19, certain federal tax filing and payment deadlines have been extended. However, the IRS urges taxpayers who are due a refund to file as soon as possible. Most tax refunds are still being issued within 21 days. Deferral of state income tax payments and filing dates may vary from state to state. Clients should consult with their tax advisor for appropriate state and local guidance related to their particular tax situation.

*Dates subject to change

Tax Calendar*

May 2020	<ul style="list-style-type: none"> • No Notable Dates
June 2020	<ul style="list-style-type: none"> • No Notable Dates
July 2020	<p>15  Due to COVID-19, the IRS issued a series of notices providing relief from tax deadlines, including, most recently, Notice 2020-23. These Notices extend the due date of quarterly estimated tax payments originally due on April 15 and June 15 to July 15, and allow anyone with federal tax filings and payments originally due on or after April 1, 2020 (and before July 15, 2020), including Americans who live and work abroad, to wait until July 15 to file their 2019 federal income tax return and pay any tax due.</p> <ul style="list-style-type: none"> • Individual – Deadline to file 2019 Tax Return (Form 1040) or Extension for 2019 and pay 2019 federal income tax • Individual – Q1 & Q2 2020 estimated tax return payments due • Individual – Deadline to file 2019 Tax Return (Form 1040) for an U.S. citizen or resident alien living and working (or on military duty) outside the United States and Puerto Rico • Trust – Deadline to file 2019 Tax Return or Extension for 2019 and pay 2019 federal income tax • Trust – Q1 & Q2 2020 estimated tax return payments due • C-Corporation – Deadline to file 2019 Tax Return or Extension for 2019 and pay 2019 corporate income tax • C-Corporation – Q1 & Q2 2020 estimated tax return payments due <p>31 • Employee Benefit Plan – Deadline for calendar year plans to file Form 5500 or Extension for 2019</p>
August 2020	<ul style="list-style-type: none"> • No notable dates
September 2020	<p>15</p> <ul style="list-style-type: none"> • Individual – Q3 2020 estimated tax payment due • Trust – Q3 2020 estimated tax payment due • C-Corporation – Q3 2020 estimated tax payment due • Partnership – Final deadline to file 2019 Tax Return (if extension timely filed) • S-Corporation – Final deadline to file 2019 Tax Return (if extension timely filed) <p>30</p> <ul style="list-style-type: none"> • Trust – Final deadline to file 2019 Tax Return (if extension timely filed)

Tax Calendar*

October
2020

15

- **Individual** – Final deadline to file 2019 Tax Return (if extension timely filed)
- **C–Corporation** – Final deadline to file 2019 Tax Return (if extension timely filed)
- **Employee Benefit Plan** - Final deadline for calendar year plans to file Form 5500 (if extension timely filed)

November
2020

- **No notable dates**

DECEMBER
2020

15

- **C–Corporation** – Q4 2020 estimated tax return payment due

31

- **Tax Management-** Q4 2020 tax loss harvesting request deadline
- Last day to sell a **stock or listed option** to realize a gain or loss
- Last day to establish a new 2020 qualified retirement plan
- 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
- **Due to COVID-19, Required Minimum Distributions (RMDs) for IRAs and defined contribution plans for calendar year 2020 have been waived**

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