

Morgan Stanley

Tax Calendar

DECEMBER 2019

9	<ul style="list-style-type: none">• DAF – Grant requests to be submitted on the Donor Portal for charities to receive the grant in 2019. <i>Gift distribution is contingent on due diligence for the recommendation. Final decisions with respect to donations made by MS GIFT are approved by the MS GIFT Board of Directors</i>
16	<ul style="list-style-type: none">• C-Corporation – Q4 2019 estimated Tax Return payment due
20	<ul style="list-style-type: none">• DAF – Last day to submit Donor Contribution Agreement Forms for new accounts to be opened and processed in 2019
31	<ul style="list-style-type: none">• Tax Management - Q4 2019 tax loss harvesting request deadline• Contributions of cash and securities must be received or postmarked to MS GIFT by December 31, 2019 to be eligible for a 2019 charitable deduction. Please allow up to 3 business days for posting to the account• Last day to sell a stock or listed option to realize a gain or loss• Last day to establish a new 2019 qualified retirement plan• Last day to take Required Minimum Distributions (RMDs)• Last day for most states to contribute to a 529 Plan or claim reimbursement for qualified education expenses paid out of pocket

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
28	<ul style="list-style-type: none">• First day to e-file Tax Returns and first IRS acknowledgements of e-filed Tax Returns
31	<p>Deadline mailing date for:</p> <ul style="list-style-type: none">• Forms W-2 from employers• Morgan Stanley 1099-MISC• Form 1095• Social Security benefits SSA-1099• Unemployment benefits 1099-G

FEBRUARY 2020

15	<ul style="list-style-type: none">• Deadline to claim an exemption from federal income tax withholding on Form W-4
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MARCH 2020

1	<ul style="list-style-type: none">• Farmers and Fishermen – 2019 Income Tax Return
15	<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

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APRIL 2020

15

- **Individual** – Deadline to file 2019 Tax Return (Form 1040) or Extension for 2019
- **Individual** – Q1 2020 estimated Tax Return payment due
- **Trust** – Deadline to file 2019 Tax Return or Extension for 2019
- **Trust** – Q1 2020 estimated Tax Return payment due
- **C-Corporation** – Deadline to file 2019 Tax Return or Extension for 2019
- **C-Corporation** – Q1 2020 estimated Tax Return payment due

JUNE 2020

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- **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**
- **Individual** – Q2 2020 estimated Tax Return payment due
- **Trust** – Q2 2020 estimated Tax Return payment due
- **C-Corporation** – Q2 2020 estimated Tax Return payment due

JULY 2020

31

- **Employee Benefit Plan** – Deadline to file Form 5500

AUGUST 2020

- **No notable dates**

SEPTEMBER 2020

15

- **Individual** – Q3 2020 estimated Tax Return payment due
- **Trust** – Q3 2020 estimated Tax Return payment due
- **C-Corporation** – Q3 2020 estimated Tax Return payment due
- **Partnership** – Final deadline to file 2019 Tax Return
- **S-Corporation** – Final deadline to file 2019 Tax Return

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- **Trust** – Final deadline to file 2019 Tax Return

OCTOBER 2020

15

- **Individual** – Final deadline to file 2019 Tax Return
- **C-Corporation** – Final deadline to file 2019 Tax Return

NOVEMBER 2020

- **No notable dates**

Tax Calendar

Disclosures:

The Morgan Stanley Global Impact Funding Trust, Inc. (MS GIFT) is an organization described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended that sponsors a donor advised fund program. MS Global Impact Funding Trust (MS GIFT) is a donor advised fund. Morgan Stanley Smith Barney LLC provides investment management services to MS GIFT. Back office administration provided by RenPSG, an unaffiliated charitable gift administrator.

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While we believe that MS GIFT provides a valuable philanthropic opportunity, contributions to MS GIFT are not appropriate for everyone. Other forms of charitable giving may be more appropriate depending on a donor's specific situation. Of critical importance to any person considering making a donation to MS GIFT is the fact that any such donation is an irrevocable contribution. Although donors will have certain rights to make recommendations to MS GIFT as described in the Donor Circular & Disclosure Statement, contributions become the legal property of MS GIFT when donated. The Donor Circular & Disclosure Statement describes the risks, fees and expenses associated with establishing and maintaining an MS GIFT account. Read it carefully before contributing.

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Morgan Stanley Smith Barney LLC, member SIPC.

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