



Summer 2021 Tax Calendar

Due Date

July 15

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.

August 2

The second quarter Form 941 (“Employer’s Quarterly Federal Tax Return”) is due today. (If your tax liability is less than \$2,500, you can pay it in full with a timely filed return.) If you deposited the tax for the quarter in full and on time, you have until August 10 to file the Return.

August 16

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 and estates.

- If an extension was obtained, calendar-year partnerships should file their 2020 Form 1065 by this date.
- If an extension was obtained, calendar-year S corporations should file their 2020 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 trusts and estates on extension must file their 2020 Form 1041.

