

# March 2021

## Key compliance dates

### Monday, March 1

Large food and beverage establishment employers file Form 8027, *Employer's Annual Information Return of Tip Income and Allocated Tips*; use Form 8027-T if reporting for more than one establishment. Electronic filers, see March 31.

File information returns (other than returns for nonemployee compensation) with the IRS for payments made in 2020. Returns for nonemployee compensation were required to be filed by Jan. 31. Electronic filers have until March 31.

### Wednesday, March 3

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Feb. 24-26.

### Friday, March 5

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Feb. 27-March 2.

### Wednesday, March 10

Tipped employees who received \$20 or more in tips during February report them to the employer on Form 4070.

Semiweekly depositors deposit FICA and withheld income tax on wages paid on March 3-5.

### Friday, March 12

Semiweekly depositors deposit FICA and withheld income tax on wages paid on March 6-9.

### Monday, March 15

Monthly depositors deposit FICA and withheld income tax for February.

Calendar-year S corporations file 2020 income tax return on Form 1120S; alternatively, file for an automatic six-month extension.

Calendar-year partnerships file 2020 information return (Form 1065); alternatively, file for an automatic six-month extension (Form 7004).

### Wednesday, March 17

Semiweekly depositors deposit FICA and withheld income tax on wages paid on March 10-12.

### Friday, March 19

Semiweekly depositors deposit FICA and withheld income tax on wages paid on March 13-16.

	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

### Wednesday, March 24

Semiweekly depositors deposit FICA and withheld income tax on wages paid on March 17-19.

### Friday, March 26

Semiweekly depositors deposit FICA and withheld income tax on wages paid on March 20-23.

### Tuesday, March 31

File information returns (other than returns for nonemployee compensation) if filing electronically.

Large food and beverage establishments file Form 8027 if filing electronically.

Semiweekly depositors deposit FICA and withheld income tax on wages paid on March 24-26.

## To-do list

- File extensions for individuals who have not met deadline for return preparation.
- Remind individual clients of April 15 estimated tax payment.
- File extensions for S corporations or partnerships that will not meet the March 15 filing deadline.