

April 2021

Key compliance dates

Friday, April 2

Semiweekly depositors deposit FICA and withheld income tax on wages paid on March 27-30.

Wednesday, April 7

Semiweekly depositors deposit FICA and withheld income tax on wages paid on March 31-April 2.

Friday, April 9

Semiweekly depositors deposit FICA and withheld income tax on wages paid on April 3-6.

Monday, April 12

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

Wednesday, April 14

Semiweekly depositors deposit FICA and withheld income tax on wages paid on April 7-9.

Thursday, April 15

Individuals file 2020 returns (Form 1040, Form 1040A or Form 1040EZ); alternatively, file for an automatic six-month extension (Form 4868).

Calendar-year C corporations file 2020 returns on Form 1120; alternatively, file for an automatic six-month extension.

Individuals and calendar-year corporations pay first installment of 2021 estimated tax.

Monthly depositors deposit FICA and withheld income tax for March.

Monday, April 19

Semiweekly depositors deposit FICA and withheld income tax on wages paid on April 10-13.

Wednesday, April 21

Semiweekly depositors deposit FICA and withheld income tax on wages paid on April 14-16.

Friday, April 23

Semiweekly depositors deposit FICA and withheld income tax on wages paid on April 17-20.

				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	

Wednesday, April 28

Semiweekly depositors deposit FICA and withheld income tax on wages paid on April 21-23.

Friday, April 30

Employers file Form 941 for the first quarter of 2021 (if tax for the quarter was deposited in full and on time, file by May 11).

Employers deposit federal unemployment tax owed through March if more than \$500.

Semiweekly depositors deposit FICA and withheld income tax on wages paid on April 24-27.

To-do list

- File extensions for individual clients who will not meet April 15 filing deadline.
- Conduct reviews of clients' prior year returns to determine need for amended returns.
- File extensions for corporate clients who will not meet April 15 filing deadline.