

| Important Dates in 2020 (Calendar-Year Filers) | |
|---|--|
| 01/15 | 4th 2019 estimated payment due (Form 1040). |
| 03/02 | 2019 farm returns due (Form 1040) if no estimated payments were made. |
| 03/16 | 2019 partnership returns due (Form 1065). 2019 S corporation returns due (Form 1120-S). |
| 04/15 Tax Deadlines Postponed to July 15, 2020 | 2019 individual returns due (Form 1040). 2019 corporation returns due (Form 1120). 2019 estates and trusts income tax returns due (Form 1041). |
| | Last day to amend most 2016 returns for a refund. |
| | 1st 2020 estimated payment due. |
| 05/15 Tax Deadlines Postponed to July 15, 2020 | 2019 exempt organization returns due (Form 990). |
| 06/15 Tax Deadlines Postponed to July 15, 2020 | 2nd 2020 estimated payment due (Form 1040). |
| 09/15 | 3rd 2020 estimated payment due (Form 1040). |
| 10/15 | 2020 returns with a valid extension due. |

| Important Dates in 2021 (Calendar-Year Filers) | |
|---|--|
| 01/15 | 4th 2020 estimated payment due (Form 1040). |
| 03/01 | 2020 farm returns due (Form 1040) if no estimated payments were made. |
| 03/15 | 2020 partnership returns due (Form 1065). 2020 S corporation returns due (Form 1120-S). |
| 04/15 | 2020 individual returns due (Form 1040). 2020 corporation returns due (Form 1120). 2020 estate and trust income tax returns due (Form 1041). |
| | Last day to amend most 2017 returns for a refund. |
| | 1st 2021 estimated payment due. |
| 05/17 | 2020 exempt organization returns due (Form 990). |
| 06/15 | 2nd 2021 estimated payment due (Form 1040). |
| 09/15 | 3rd 2021 estimated payment due (Form 1040). |
| 10/15 | 2020 returns with a valid extension due. |

| 2020 Qualifying Child Tests |
|--|
| <p>Used for the following tax benefits (additional requirements must be met):</p> <ul style="list-style-type: none"> • Head of Household filing status. • Child Tax Credit. • Additional Child Tax Credit. • Earned Income Tax Credit. • Child and Dependent Care Credit. • Other Dependent Credit. |
| <p>1. Relationship Son, daughter, sibling (include step and half), adopted child (include placed child), eligible foster child (agency or court placed), descendant of the above.</p> |
| <p>2. Age</p> <ul style="list-style-type: none"> • Under age 19.* • Under age 24 if full-time student.* • Any age if permanently and totally disabled. |
| <p>*Must be younger than taxpayer (or taxpayer's spouse if filing jointly).</p> |
| <p>3. Residency Lived with taxpayer more than half the year.</p> |
| <p>4. Support Must not provide over half of their own support.</p> |
| <p>5. Joint return None except for refund of withholding.</p> |
| <p>6. Special rule Taxpayer must meet tiebreaker rules if the child is a QC of more than one taxpayer or more than one taxpayer attempts to claim the child.</p> |

| 2020 Qualifying Relative Tests |
|---|
| <p>Used for the following tax benefits (additional requirements must be met):</p> <ul style="list-style-type: none"> • Head of Household filing status. • Child and Dependent Care Credit. • Other Dependent Credit. |
| <p>1. Not a qualifying child Individual may not be the qualifying child of any taxpayer.</p> |
| <p>2. Relationship or Member of Household: <u>Relationship</u> Son, daughter, sibling (include step and half), adopted child (include placed child), eligible foster child (agency or court placed), descendant of above, father, mother, or ancestor thereof, stepfather, stepmother, uncle or aunt (by blood), certain in-laws (father, mother, son, daughter, brother, sister). <u>Member of household</u> Individual who lived with taxpayer all year (for dependency exemption only).</p> |
| <p>3. Gross income Individual's income must be less than \$4,300.</p> |
| <p>4. Support Taxpayer must provide more than half the individual's support.</p> |

| 2020 Filing Requirement (Nondependent) | |
|---|-----------|
| Single | \$ 12,400 |
| Age 65 or older | \$ 14,050 |
| Married filing jointly | \$ 24,800 |
| One spouse age 65 or older | \$ 26,100 |
| Both spouses age 65 or older | \$ 27,400 |
| Married filing separately | \$ 5 |
| Head of household | \$ 18,650 |
| Age 65 or older | \$ 20,300 |
| Qualifying widow(er) | \$ 24,800 |
| Age 65 or older | \$ 26,100 |
| All self-employed individuals | \$ 400 |

| 2020 Standard Deduction | |
|----------------------------------|--|
| Single | \$ 12,400 |
| Age 65 or older or blind (each) | +\$ 1,650 |
| Married filing jointly | \$ 24,800 |
| Age 65 or older or blind (each) | +\$ 1,300 |
| Married filing separately | \$ 12,400 |
| Age 65 or older or blind (each) | +\$ 1,300 |
| Head of household | \$ 18,650 |
| Age 65 or older or blind (each) | +\$ 1,650 |
| Qualifying widow(er) | \$ 24,800 |
| Age 65 or older or blind (each) | +\$ 1,300 |
| Dependents | Greater of earned income plus \$350 or \$1,100 |

| 2020 Federal Income Tax Brackets | | | | |
|----------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Tax rate | Single | MFJ/QW | Married filing separately | Head of household |
| 10% | \$0 to \$9,875 | \$0 to \$19,750 | \$0 to \$9,875 | \$0 to \$14,100 |
| 12% | \$9,875 to \$40,125 | \$19,750 to \$80,250 | \$9,875 to \$40,125 | \$14,100 to \$53,700 |
| 22% | \$40,125 to \$85,525 | \$80,250 to \$171,050 | \$40,125 to \$85,525 | \$53,700 to \$85,500 |
| 24% | \$85,525 to \$163,300 | \$171,050 to \$326,600 | \$85,525 to \$163,300 | \$85,500 to \$163,300 |
| 32% | \$163,300 to \$207,350 | \$326,600 to \$414,700 | \$163,300 to \$207,350 | \$163,300 to \$207,350 |
| 35% | \$207,350 to \$518,400 | \$414,700 to \$622,050 | \$207,350 to \$311,025 | \$207,350 to \$518,400 |
| 37% | \$518,400 or more | \$622,050 or more | \$311,025 or more | \$518,400 or more |

| FORM W-2, BOX 12, CODES |
|---|
| Code and Definition |
| A Uncollected social security or RRTA tax on tips. |
| B Uncollected Medicare tax on tips (but not Additional Medicare Tax). |
| C Taxable cost of group-term life insurance over \$50,000. |
| D Elective deferrals under a Section 401(k) cash or deferred arrangement plan (including a SIMPLE 401(k) arrangement). |
| E Elective deferrals under a Section 403(b) salary reduction agreement. |
| F Elective deferrals under a Section 408(k)(6) salary reduction SEP. |
| G Elective deferrals and employer contributions (including nonelective deferrals) to a Section 457(b) deferred compensation plan. |
| H Elective deferrals to a Section 501(c)(18)(D) tax-exempt organization plan. |
| J Nontaxable sick pay. |
| K 20% excise tax on excess golden parachute payments. |
| L Substantiated employee business expense reimbursements. |
| M Uncollected social security or RRTA tax on taxable cost of group-term life insurance over \$50,000 (former employees only). |
| N Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (but not Additional Medicare Tax) (former employees only). |
| P Excludable moving expense reimbursements paid directly to members of the Armed Forces. |
| Q Nontaxable combat pay. |
| R Employer contributions to an Archer MSA. |
| S Employee salary reduction contributions under a Section 408(p) SIMPLE plan. |
| T Adoption benefits. |
| V Income from exercise of nonstatutory stock option(s). |
| W Employer contributions (including employee contributions through a cafeteria plan) to an employee's health savings account (HSA). |
| Y Deferrals under a Section 409A nonqualified deferred compensation plan. |
| Z Income under a nonqualified deferred compensation plan that fails to satisfy Section 409A. |
| AA Designated Roth contributions under a Section 401(k) plan. |
| BB Designated Roth contributions under a Section 403(b) plan. |
| DD Cost of employer-sponsored health coverage. |
| EE Designated Roth contributions under a governmental Section 457(b) plan. |
| FF Permitted benefits under a qualified small employer health reimbursement arrangement. |
| GG Income from qualified equity grants under Section 83(i). |
| HH Aggregate deferrals under Section 83(i) elections as of the close of the calendar year. |

| FORM 1099, BOX 7, CODES |
|--|
| Code and Definition |
| 1 Early distribution, no known exception (in most cases, under age 59½). |
| 2 Early distribution, exception applies (under age 59½). |
| 3 Disability. |
| 4 Death – regardless of the age of the employee/taxpayer to indicate to a decedent's beneficiary, including an estate or trust. Also used for death benefit payments made by an employer but not made as part of a pension, profit-sharing, or retirement plan. |
| 5 Prohibited Transaction – This generally means the account is no longer an IRA. |
| 6 Section 1035 exchange (a tax-free exchange of life insurance, annuity, qualified long-term care insurance, or endorsement contracts). |
| 7 Normal distribution. |
| 8 Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2020. |
| 9 Cost of current life insurance protection. |
| A May be eligible for ten-year tax option. (See Form 4972.) |
| B Designated Roth account distribution. Note: If code B is in box 7 and an amount is reported in box 10, see the instructions for Form 5329. |
| C Reportable death benefits under Section 6050Y. |
| D Annuity payments from nonqualified annuities that may be subject to tax under Section 1411. |
| E Distributions under Employee Plans Compliance Resolution System (EPCRS). |
| F Charitable gift annuity. |
| G Direct rollover of a distribution to a qualified plan, a Section 403(b) plan, a governmental Section 457(b) plan, or an IRA. |
| H Direct rollover of a designated Roth account distribution to a Roth IRA. |
| J Early distribution from a Roth IRA, no known exception (in most cases, under age 59½). |
| K Distribution of traditional IRA assets not having a readily available FMV (fair market value). |
| L Loans treated as distributions. |
| M Qualified plan loan offset. |
| N Recharacterized IRA contribution made for 2020 and recharacterized in 2020. |
| P Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2019. |
| Q Qualified distribution from a Roth IRA. |
| R Recharacterized IRA contribution made for 2019 and recharacterized in 2020. |
| S Early distribution from a SIMPLE IRA in the first two years, no known exception (under age 59½). |
| T Roth IRA distribution, exception applies. |
| U Dividend distribution from ESOP under Section 404(k). Note: This distribution isn't eligible for rollover. |
| W Charges or payment for purchasing qualified long-term care insurance contracts under combined arrangements. |

Key Information for Tax Season 2021

Credits

Additional Child Tax Credit (Schedule 8812)

The maximum credit is the smallest of:

- The amount of child tax credit remaining after reducing regular tax and AMT to zero.
- 15% of the taxpayer's earned income above \$2,500.
- \$1,400 per qualifying child.

Adoption Credit (Form 8839)

Maximum credit per eligible child: \$14,300.
Maximum employer-provided benefits exclusion: \$14,300.
Modified AGI phaseout range: \$214,520–254,520.

American Opportunity Tax Credit (Form 8863)

Maximum credit per eligible student: \$2,500.
Credit rate: First \$2,000 of expenses: 100%.
Second \$2,000 of expenses: 25%.
Maximum of 40% refundable.

Phaseout:

S/HOH/QW \$80,000–90,000
MFJ \$160,000–180,000

Child and Dependent Care Credit (Form 2441)

Maximum eligible expense for credit:

- 1 qualifying child, \$3,000.
- 2+ qualifying children, \$6,000.

Deemed full-time students/disabled earnings:

- 1 qualifying child, \$250/mo.
- 2+ qualifying children, \$500/mo.

\$125 plan maximum exclusion of employer dependent care assistance: \$5,000 (\$2,500 MFS).

Child Tax Credit (Schedule 8812)

Maximum credit is \$2,000 per qualifying child (under age 17).

The qualifying child must have a social security number by the due date of the return.

The phaseout levels under the TCJA are \$400,000 for joint filers and \$200,000 for all other filers.

Other Dependent Credit

A nonrefundable credit of \$500 for each qualifying dependent who is not a qualifying child for purposes of the CTC.

The dependent must be a U.S. citizen, U.S. national, or a U.S. resident.

The phaseout levels under the TCJA are \$400,000 for joint filers and \$200,000 for all other filers.

Earned Income Tax Credit

Investment income limit: \$ 3,650.

No qualifying child and taxpayer at least age 25 but less than age 65:

Maximum credit: \$538
Maximum income: \$15,820
S/HOH/QW \$15,820
MFJ \$21,710

One qualifying child:

Maximum credit: \$3,584
Maximum income: \$41,756
S/HOH/QW \$41,756
MFJ \$47,646

Two qualifying children:

Maximum credit: \$5,920
Maximum income: \$47,440
S/HOH/QW \$47,440
MFJ \$53,330

Three or more qualifying children:

Maximum credit: \$6,660
Maximum income: \$50,954
S/HOH/QW \$50,954
MFJ \$56,844

Lifetime Learning Credit (Form 8863)

Maximum credit per tax return: \$2,000.

Phaseout:

S/HOH/QW \$ 59,000–69,000
MFJ \$118,000–138,000

Nonbusiness Energy Property Credit (Form 5695)

The up to \$500 credit for qualified home energy improvements claimed on Form 5695.

Premium Tax Credit (Form 8962)

Form 8962 is used to reconcile any advance payment of the Premium Tax Credit with the actual Premium Tax Credit.

Premium Tax Credit Eligibility:

Taxpayer must purchase health insurance coverage through the Marketplace, and their household income must be less than 400% of the federal poverty level.

Qualified Business Income (QBI) Deduction

For tax years beginning after December 31, 2017, and before January 1, 2026, the Tax Cut and Jobs Act of 2017 (TCJA) allows a taxpayer other than a C corporation to deduct 20% of the individual's qualified business income (QBI) from a sole proprietorship, partnership, S corporation, or LLC taxed as a sole proprietorship, partnership, or S corporation. A taxpayer also can deduct 20% of total qualified real estate investment trust (REIT) dividends and qualified publicly traded partnership (PTP) income. A special calculation applies to qualified cooperative dividends.

Residential Energy Efficient Property Credit (REEP) (Form 5695)

Credit is equal to 30% of the cost of qualified solar electric systems, solar water heaters, fuel cell property, small wind energy property, and geothermal heat pumps installed in a dwelling unit during the year.

Saver's Credit (Form 8880)

Maximum credit: \$2,000.
Modified AGI range and credit rate:

S/MFS/QW
\$0–19,500 = 50%.
\$19,501–21,250 = 20%.
\$21,251–32,500 = 10%.
More than \$32,500 = 0%.

MFJ
\$0–39,000 = 50%.
\$39,001–42,500 = 20%.
\$42,501–65,000 = 10%.
More than \$64,000 = 0%.

HOH
\$0–29,250 = 50%.
\$29,251–31,875 = 20%.
\$31,876–48,750 = 10%.
More than \$48,750 = 0%.

Retirement

IRA, Roth

Contribution limit is the lower of:

- Taxable compensation.
- \$6,000 (\$7,000 Age 50+).

Contribution phaseout range:

- S/MFS living apart/HOH \$124,000–139,000.
- MFJ/QW \$196,000–206,000.
- MFS living together \$0–10,000.

IRA, Traditional

Contribution limit is the lower of:

- Taxable compensation.
- \$6,000 (\$7,000 Age 50+).

Deduction phaseout range:

- Covered by employer retirement plan:
 - S/MFS living apart/HOH \$65,000–75,000.
 - MFJ/QW \$104,000–124,000.
 - MFS living together \$0–10,000.

Not covered, but spouse is covered by employee retirement plan:

- MFJ \$196,000–206,000.

Medicare B Premium

The standard Part B premium amount in 2020 will be \$144.60 (or higher depending on your income).

Retirement Plans

Maximum contributions:

- 401(k), 403(b), 457, SARSEP \$19,500.
- Catch-up (Age 50+) additional \$ 6,500.
- SIMPLE \$13,500.
- Catch-up (Age 50+) additional \$ 3,000.
- SEP, maximum contribution is the lesser of 25% of the employee's compensation or \$57,000. Compensation up to \$285,000.

Social Security

Max. earnings subject to tax: \$137,700.
Max. employee contribution: \$8,537.40.
Max. earnings for recipients under full retirement age before repayment: \$18,240.
Max. earnings for recipients the year

full retirement age is attained: \$48,600.

Social Security Full Retirement

Year of birth:

| | |
|----------------|---------------------|
| 1938 | 65 years, 2 months |
| 1939 | 65 years, 4 months |
| 1940 | 65 years, 6 months |
| 1941 | 65 years, 8 months |
| 1942 | 65 years, 10 months |
| 1943–1954 | 66 years |
| 1955 | 66 years, 2 months |
| 1956 | 66 years, 4 months |
| 1957 | 66 years, 6 months |
| 1958 | 66 years, 8 months |
| 1959 | 66 years, 10 months |
| 1960 and later | 67 years |

Taxes

Additional Medicare Tax (Form 8959)

0.9% tax is imposed on an individual's wages, compensation, and self-employment income that exceeds:

- S/HOH/QW \$200,000
- MFJ \$250,000
- MFS \$125,000

Alternative Minimum Tax (Form 6251)

Exemption: Phase-out begins at:
S/HOH \$ 72,900 \$518,400
MFJ/QW \$113,400 \$1,036,800
MFS \$ 56,700 \$518,400

Capital Gains Tax Rates

Maximum 0% rate threshold amount:

- \$80,000 MFJ/QW
- \$53,600 HOH
- \$40,000 Single/MFS

Maximum 15% rate threshold amount:

- \$496,600 MFJ/QW
- \$469,050 HOH
- \$441,450 Single
- \$248,300 MFS

20% rate above the 15% amounts.

Max. short-term capital gains rate all filers is 37%.

Max. collectibles rate for all filers is 28%.

Estate and Gift Tax

Annual Gift Exclusion: \$15,000 per recipient.

Estate Tax (Lifetime Gift) Exclusion: \$11,580,000.

Maximum Rate 40%.

FICA Tax Rates

1.45% Medicare tax on all employee wages.

6.2% Social Security tax on first \$137,700 of employee wages.

Household Employees (Schedule H)

FICA threshold: \$2,200.

FUTA threshold: \$1,000 or more of total cash wages in any calendar quarter.

Kiddie Tax (Form 8615)

Investment income threshold for children under age 18 (or age 24 if full-time student): \$2,200.

Child's gross income limit for parental election:

\$11,000.

Net Investment Income Tax

3.8% tax is imposed on individual's unearned income if their net investment income and modified AGI exceeds:

- S/HOH \$200,000
- MFJ/QW \$250,000
- MFS \$125,000

Self-Employment Tax (Schedule SE)

Self-employment tax rate: 15.3%

Medicare tax rate: 2.9%

SE social security tax rate: 12.4%

Social security earnings base: \$137,700

Maximum social security tax: \$17,704.80

Deductions and Adjustments

Bonus Depreciation

100% expensing of qualified property placed in service in 2020.

Educator Expense Deduction

Maximum deduction per eligible educator: \$250

Maximum deduction if both spouses are eligible educators filing jointly: \$500

Education Savings Account (Coverdell ESA)

Maximum contribution: \$2,000.

Phaseout Range:

S/HOH/MFS/QW: \$95,000–110,000.
MFJ: \$190,000–220,000.

Flexible Spending Arrangements (FSA)

Maximum contribution: \$2,750.

Maximum year-end carryover: \$550.

Health Savings Account (HSA) (Form 8889)

Self-only coverage

Contribution limit: \$3,550

Plan minimum deductible: \$1,400

Plan out-of-pocket limit: \$6,900

Family coverage

Contribution limit: \$7,100

Plan minimum deductible: \$2,800

Plan out-of-pocket limit: \$13,800

Additional contribution limit

Age 55+: \$1,000

Penalty for non-qualified distributions

20%

Itemized Deduction Limitation

The Pease limitation has been suspended by TCJA.

Long-Term Care Insurance Premiums

Maximum annual expense deduction:

Age 40 and younger \$430

Age 41 to 50 \$810

Age 51 to 60 \$1,630

Age 61 to 70 \$4,350

Age 71 and older \$5,430

Daily exclusion from income is \$380.

Meal and Incidental Expenses – Per Diem

Standard CONUS rate:

- Meals (M) – \$50
- Incidental expenses (IE) – \$5
- M&IE – \$55

Special M&IE Rates for Transportation Industry:

- CONUS M&IE - \$66
- OCONUS M&IE - \$71

Meal expense deductions no longer apply to employees.

Medical and Dental Expenses

Taxpayers may deduct on Schedule A only the amount of qualified medical and dental expenses greater than 7.5% of their AGI.

Mortgage Interest Deductions

Taxpayers who itemize deductions on Schedule A may treat qualified mortgage interest premiums as deductible mortgage interest.

Section 179 Deduction

Maximum deduction – \$1,040,000

Heavy SUV maximum – \$25,900

Phaseout begins at – \$2,590,000

Student Loan Interest Deduction

Form 1098-E is issued if the taxpayer pays \$600 or more in student loan interest during the year.

Maximum deduction: \$2,500.

Phaseout range:

- MFJ: \$140,000–170,000.
- S/HOH/QW: \$70,000–85,000.
- MFS: \$0.

Taxes

A maximum deduction of \$10,000 (\$5,000 for married taxpayers filing separately) is allowed for any combination of state and local income taxes or general sales taxes and state and local property taxes. No deduction is allowed for foreign real property taxes.

Tuition and Fees Deduction (Form 8917)

Maximum deduction amount: \$4,000

Phaseout:

- S/HOH/QW: \$65,000–80,000
- MFJ: \$130,000–160,000

U.S. Savings Bond Interest Exclusion

Series EE and I U.S. Bonds issued after 1989 and used to pay qualified education expenses.

Phaseout range:

- S/HOH: \$82,350–97,350
- MFJ/QW: \$123,550–153,550
- MFS: \$0

Vehicle Expenses

Standard Mileage Rate

- Business: 57.5¢
- Medical and Moving*: 17¢
- Charity: 14¢

*Moving mileage applies only to military moves (TCJA).

Actual Expenses

First-year motor vehicle depreciation limit:

Cars, trucks, and vans: \$10,100

Plus add \$8,000 if claiming bonus depreciation if acquired after 9/27/2017 (\$6,400 if acquired prior to 9/28/2017).

Miscellaneous

Affordable Care Act

Health Insurance Marketplace Statement (Form 1095-A): Every taxpayer enrolled in health insurance coverage through the Marketplace will receive this form. These individuals need this form to complete their tax return. The form reports any advance Premium Tax Credit paid on behalf of the taxpayer.

Health Coverage (Form 1095-B) is used to report certain information to the IRS and to taxpayers about individuals covered by minimum essential coverage.

Employer-Provided Health Insurance Offer and Coverage (Form 1095-C) is filed and furnished to any employee of an Applicable Large Employers (ALE) member who is a full-time employee for one or more months of the calendar year. ALE members must report that information for all twelve months of the calendar year for each employee.

Foreign Earned Income Exclusion

Maximum exclusion: \$107,600

Parent's Election to Report Child's Interest and Dividends (Form 8814)

Eligible if child's interest and dividend income is more than \$2,200 and less than \$11,000.

Rental Real Estate Special Allowance

Active participation rental:

- S/MFJ/HH/QW: \$25,000
- MFS living apart: \$12,500
- MFS living together: \$0

Phaseout range:

- S/MFJ/HH/QW: \$100,000–150,000
- MFS: \$50,000–75,000

Paid Preparer Due Diligence Penalty

The penalty for tax returns filed in 2021 is \$530 for each failure to meet the due diligence requirements for EITC, CTC/ACTC/ODC, AOTC, or head of household (HOH) filing status.

2020

| January | | | | | | | April | | | | | | | July | | | | | | | October | | | | | | |
|---------|----|----|----|----|----|----|-------|----|----|----|----|----|----|------|----|----|----|----|----|----|---------|----|----|----|----|----|----|
| Su | Mo | Tu | We | Th | Fr | Sa | Su | Mo | Tu | We | Th | Fr | Sa | Su | Mo | Tu | We | Th | Fr | Sa | Su | Mo | Tu | We | Th | Fr | Sa |
| | | | 1 | 2 | 3 | 4 | | | | 1 | 2 | 3 | 4 | | | | 1 | 2 | 3 | 4 | | | | 1 | 2 | 3 | 4 |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 26 | 27 | 28 | 29 | 30 | 31 | | 26 | 27 | 28 | 29 | 30 | | | 26 | 27 | 28 | 29 | 30 | 31 | | 25 | 26 | 27 | 28 | 29 | 30 | 31 |

| February | | | | | | | May | | | | | | | August | | | | | | | November | | | | | | |
|----------|----|----|----|----|----|----|-----|----|----|----|----|----|----|--------|----|----|----|----|----|----|----------|----|----|----|----|----|----|
| Su | Mo | Tu | We | Th | Fr | Sa | Su | Mo | Tu | We | Th | Fr | Sa | Su | Mo | Tu | We | Th | Fr | Sa | Su | Mo | Tu | We | Th | Fr | Sa |
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| 2 | 3 | 4 | 5 | 6 | 7 | 8 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 29 | 30 | | | | | |

| March | | | | | | | June | | | | | | | September | | | | | | | December | | | | | | | | | | | | | | | | | | |
|-------|----|----|----|----|----|----|------|----|----|----|----|----|----|-----------|----|----|----|----|----|----|----------|----|----|----|----|----|----|----|----|----|----|----|----|----|---|---|---|---|---|
| Su | Mo | Tu | We | Th | Fr | Sa | Su | Mo | Tu | We | Th | Fr | Sa | Su | Mo | Tu | We | Th | Fr | Sa | Su | Mo | Tu | We | Th | Fr | Sa | | | | | | | | | | | | |
| | | | | | | 1 | | | | | | 1 | 2 | 3 | 4 | 5 | 6 | | | | | | | 1 | 2 | 3 | 4 | 5 | | | | | | | 1 | 2 | 3 | 4 | 5 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | | | | | |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | | | | | |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | | | | | | | |
| 29 | 30 | 31 | | | | | 28 | 29 | 30 | | | | | 27 | 28 | 29 | 30 | | | | 27 | 28 | 29 | 30 | 31 | | | | | | | | | | | | | | |

2021

| January | | | | | | | April | | | | | | | July | | | | | | | October | | | | | | | | | | | |
|---------|----|----|----|----|----|----|-------|----|----|----|----|----|----|------|----|----|----|----|----|----|---------|----|----|----|----|----|----|--|--|--|---|---|
| Su | Mo | Tu | We | Th | Fr | Sa | Su | Mo | Tu | We | Th | Fr | Sa | Su | Mo | Tu | We | Th | Fr | Sa | Su | Mo | Tu | We | Th | Fr | Sa | | | | | |
| | | | | | | 1 | 2 | | | | | | 1 | 2 | 3 | | | | | | | 1 | 2 | 3 | | | | | | | 1 | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | | | | | |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | | | | | |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | | | | | |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | | | | | |
| 31 | | | | | | | 31 | | | | | | | 31 | | | | | | | 31 | | | | | | | | | | | |

| February | | | | | | | May | | | | | | | August | | | | | | | November | | | | | | |
|----------|----|----|----|----|----|----|-----|----|----|----|----|----|----|--------|----|----|----|----|----|----|----------|----|----|----|----|----|----|
| Su | Mo | Tu | We | Th | Fr | Sa | Su | Mo | Tu | We | Th | Fr | Sa | Su | Mo | Tu | We | Th | Fr | Sa | Su | Mo | Tu | We | Th | Fr | Sa |
| | | | | | | 1 | | | | | | | 1 | | | | | | | 1 | | | | | | | 1 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | | | | | | | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 29 | 30 | 31 | | | | | 28 | 29 | 30 | | | | |

| March | | | | | | | June | | | | | | | September | | | | | | | December | | | | | | | | | | | | | | | | | | | | | | | |
|-------|----|----|----|----|----|----|------|----|----|----|----|----|----|-----------|----|----|----|----|----|----|----------|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|---|---|---|
| Su | Mo | Tu | We | Th | Fr | Sa | Su | Mo | Tu | We | Th | Fr | Sa | Su | Mo | Tu | We | Th | Fr | Sa | Su | Mo | Tu | We | Th | Fr | Sa | | | | | | | | | | | | | | | | | |
| | | | | | | 1 | 2 | 3 | 4 | 5 | 6 | | | | | | 1 | 2 | 3 | 4 | 5 | 6 | | | | | | | 1 | 2 | 3 | 4 | 5 | | | | | | | 1 | 2 | 3 | 4 | 5 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | | | |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | | | |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | | 26 | 27 | 28 | 29 | 30 | 31 | | | | |
| 28 | 29 | 30 | 31 | | | | 27 | 28 | 29 | 30 | | | | 26 | 27 | 28 | 29 | 30 | | | | 26 | 27 | 28 | 29 | 30 | 31 | | | | | | | | | | | | | | | | | |

A more comprehensive and interactive version of the Federal Desk Card is available in Inkling (Desk Cards, 2021 Filing Season).

Information on this desk card is accurate as of January 15, 2021, and is subject to update.