

# 2021 Important Filing Tax and Fee Due Dates for Businesses

Due Date	Event	Regulating Agency	Notes
1/1	New business tax year begins	<a href="#">Treasurer &amp; Tax Collector</a>	
1/1	Health Care Security Ordinance - 2021 expenditure rates and 2021 exemption threshold values posted on OLSE website.	<a href="#">Office of Labor Standards Enforcement</a>	2021 HCSO Poster must be posted at all workplaces or job sites.
1/1	Cigarette Litter Abatement Fee: Annual adjustment	<a href="#">Treasurer &amp; Tax Collector</a>	2021 fee remains the same at \$1.00 per pack.
1/1	Health Care Accountability Ordinance: Annual Health Plan Minimum Standards Set	<a href="#">Office of Labor Standards Enforcement</a>	
1/31	Cigarette Litter Abatement Fee Due for 2020 4th quarter ending Dec 31st	<a href="#">Treasurer &amp; Tax Collector</a>	
1/31	Sales Tax Yearly Reporting Basis and Quarterly Reporting Basis with CDTFA, 4th quarterly period ending Dec 31st due. ( <b>Automatic 3-month extension to April 30, 2021</b> )	<a href="#">CA Department of Tax and Fee Administration</a>	<a href="https://www.cdtfa.ca.gov/services/extensions-to-file.htm">https://www.cdtfa.ca.gov/services/extensions-to-file.htm</a>
2/15	Deadline to file all exemption claims (Homeowners' Exemption; Disable Veterans' Property Tax Exemption; Church Exemption; Non-Profit Exemption; Fishing Exemption)	<a href="#">Assessor-Recorder</a>	
3/1	Estimated Annual Business Tax: 1st quarterly (2020) installment due ( <b>Originally due April 30, 2020; deferred to February 2021</b> )	<a href="#">Treasurer &amp; Tax Collector</a>	Payroll Expense Taxes for 2020 waived for entertainment, nightlife venues and restaurants.
3/1	Annual Business Tax Returns for 2020 including Gross Receipts Tax and Payroll Expense Tax filing & payment due, if applicable. ( <b>Originally due March 1, 2021; deferred to April 30, 2021</b> ).	<a href="#">Treasurer &amp; Tax Collector</a>	<a href="#">Legislation on deferment to April 30, 2021; Waived for entertainment, nightlife venues and restaurants.</a>
3/31	Unified regulatory licenses renewal due - Such as Health, Fire, Police, Entertainment, Animal Care & Control ( <b>For 2020 &amp; 2021, originally due on March 31, 2021; deferred to November 1, 2021. Entertainment, nightlife, restaurants license waived</b> ).	<a href="#">Treasurer &amp; Tax Collector</a>	<a href="#">Waived for entertainment, nightlife venues and restaurants.</a>
4/1	Due date to file Form 571-L Business Personal Property Statement	<a href="#">Assessor-Recorder</a>	
4/10	Deadline for paying second installment of property tax bill to TTX. ( <b>If you are unable to pay your property tax because of the COVID-19 crisis, you can submit an online request for a penalty waiver. If approved, you will have until May 6, 2021 to pay your bill without incurring any late payment penalties.</b> )	<a href="#">Treasurer &amp; Tax Collector</a>	<a href="#">Request for penalty waiver</a>

4/15	Permit Fees Waivers for Café Tables and Chairs and Display Merchandise in the Public Right-of-Way, and Use Fees for Parklets	<a href="#">Public Works</a>	Fees Waived between April 15, 2020 and April 15, 2022
4/30	2020/2021 - Business registration renewal ( <b>originally due May 31, 2020; deferred to April 30, 2021.</b> Entertainment, nightlife, restaurants license waived.)	<a href="#">Treasurer &amp; Tax Collector</a>	<a href="#">Waived for entertainment, nightlife venues and restaurants.</a>
4/30	2020/2021 Annual business tax ( <b>originally due March 1, 2021; deferred to April 30, 2021</b> ).	<a href="#">Treasurer &amp; Tax Collector</a>	<a href="#">Pending legislation to waive business registration fees for the fiscal year commencing July 1, 2020.</a>
4/30	Cigarette Litter Abatement Fee: 1st quarter installment due	<a href="#">Treasurer &amp; Tax Collector</a>	
4/30	Estimated Annual Business Tax: 1st quarterly installment due	<a href="#">Treasurer &amp; Tax Collector</a>	
4/30	Health Care Security Ordinance (HSCO) 2020 Annual Reporting Form (ARF) due	<a href="#">Office of Labor Standards Enforcement</a>	2019 AFR originally due on April 30, 2020 was cancelled.
4/30	Sales Tax Quarterly Reporting Basis with CDTFA: 1st quarter installment ending March 31 due. ( <b>Automatic 3-month extension to August 2, 2021</b> )	<a href="#">CA Department of Tax and Fee Administration</a>	<a href="https://www.cdtfa.ca.gov/services/extensions-to-file.htm">https://www.cdtfa.ca.gov/services/extensions-to-file.htm</a>
5/6	If you were approved for the penalty waiver to pay your property taxes for your primary residence or small business, <b>May 6, 2021</b> is the due date to pay your bill without incurring any late payment penalties.	<a href="#">Treasurer &amp; Tax Collector</a>	<a href="https://sftreasurer.org/COVID19property">https://sftreasurer.org/COVID19property</a>
5/7	Last day to file business personal property without penalty	<a href="#">Assessor-Recorder</a>	
5/31	Annual Business Registration Renewal Due (FY21-22)	<a href="#">Treasurer &amp; Tax Collector</a>	<a href="#">Waived for entertainment and nightlife venues.</a>
6/30	Last day of Business Registration Certificate Fiscal Year Period - Fiscal Year Ends	<a href="#">Treasurer &amp; Tax Collector</a>	
7/1	First day of Business Registration Certificate Fiscal Year Period	<a href="#">Treasurer &amp; Tax Collector</a>	
7/1	Minimum Wage: annual rate increases	<a href="#">Office of Labor Standards Enforcement</a>	2021 Minimum Wage Poster must be displayed at each workplace or jobsite.
7/1	Minimum Compensation Ordinance annual rate increases. (For City Contractors)	<a href="#">Office of Labor Standards Enforcement</a>	
7/1	Water & Waste Water Capacity rate increases.	<a href="#">Public Utilities Commission</a>	<a href="#">Rates Schedules &amp; Fees</a>
7/1	Health Care Accountability Ordinance (HCAO) annual rate increases.	<a href="#">Office of Labor Standards Enforcement</a>	<a href="#">HCAO Minimum Standards &amp; Guidance, Effective 1/1/2021-12/31/2022</a>
7/1	Minimum Compensation Ordinance wage rates increase.	<a href="#">Office of Labor Standards Enforcement</a>	MCO for For-Profit, Non-Profit and Public Entities rates adjust on different dates. Please check back.

7/31	Estimated business tax: 2nd quarterly payment installment due	<a href="#">Treasurer &amp; Tax Collector</a>	
7/31	Cigarette Litter Abatement Fee: 2nd quarter due	<a href="#">Treasurer &amp; Tax Collector</a>	
7/31	Quarterly Reporting Basis for Sales Tax with CDTFA, 2nd quarter installment, period ending June 30 due	<a href="#">CA Department of Tax and Fee Administration</a>	<a href="#">Quarterly filing reporting</a>
8/31	Business Personal Property Tax payment due	<a href="#">Assessor-Recorder</a>	<a href="#">Payable to: Tax Collector's Office</a>
9/1	The Office of Treasurer and Tax Collector will publish Gross Receipts Tax Rate and Payroll Expense Tax Rate by 9/1 of each year.	<a href="#">Treasurer &amp; Tax Collector</a>	
10/31	3rd quarterly annual estimated business tax payment installment due	<a href="#">Treasurer &amp; Tax Collector</a>	
10/31	Cigarette Litter Abatement Fee: 3rd quarter due	<a href="#">Treasurer &amp; Tax Collector</a>	
10/31	Sales Tax Quarterly Reporting Basis with CDTFA: 3rd quarter installment, period ending September 30 due	<a href="#">CA Department of Tax and Fee Administration</a>	<a href="#">Quarterly filing reporting</a>
11/1	2020/2021 - Unified License Fees Due (Originally due March 30th; deferred to November 1, 2021).	<a href="#">Treasurer &amp; Tax Collector</a>	<a href="#">Waived for entertainment, nightlife venues and restaurants. Pending legislation to waive all regulatory license fees that would have been due by March 31, 2020. 2021 regulatory license fee is waived for entertainment and nightlife venues only.</a>
12/10	Property Tax: Deadline to pay the 1st installment	<a href="#">Treasurer &amp; Tax Collector</a>	
12/31	Weights & Measures/Point of Sales registration renewal due	<a href="#">Treasurer &amp; Tax Collector</a>	

Updated 2/12/21