



2022
TAX
CALENDAR



**DARNALL SIKES
& FREDERICK**

**A CORPORATION OF CERTIFIED
PUBLIC ACCOUNTANTS**

January 31

Individuals: Filing a 2021 income tax return (Form 1040 or Form 1040-SR) and paying tax due, to avoid penalties for underpaying the January 18 installment of estimated taxes.

Businesses: Providing Form 1098, Form 1099-MISC (except for those that have a February 15 deadline), Form 1099-NEC and Form W-2G to recipients.

Employers: Providing 2021 Form W-2 to employees; reporting income tax withholding and FICA taxes for fourth quarter 2021 (Form 941); and filing an annual return of federal unemployment taxes (Form 940) and paying any tax due.

Employers: Filing 2021 Form W-2 (Copy A) and transmittal Form W-3 with the Social Security Administration.

February 10

Individuals: Reporting January tip income of \$20 or more to employers (Form 4070).

Employers: Reporting income tax withholding and FICA taxes for fourth quarter 2021 (Form 941) and filing a 2021 return for federal unemployment taxes (Form 940), if you deposited on time and in full all of the associated taxes due.

February 28

Businesses: Filing Form 1098, Form 1099 (other than those with a January 31 deadline) and Form W-2G and transmittal Form 1096 for interest, dividends and miscellaneous payments made during 2021. (Electronic filers can defer filing to March 31.)

March 10

Individuals: Reporting February tip income of \$20 or more to employers (Form 4070).

March 15

Calendar-year S corporations: Filing a 2021 income tax return (Form 1120S) or filing for an automatic six-month extension (Form 7004) and paying any tax due.

Calendar-year partnerships: Filing a 2021 income tax return (Form 1065 or Form 1065-B) or requesting an automatic six-month extension (Form 7004).

March 31

Employers: Electronically filing 2021 Form 1097, Form 1098, Form 1099 (other than those with an earlier deadline) and Form W-2G.

April 11

Individuals: Reporting March tip income of \$20 or more to employers (Form 4070).

April 18

Individuals: Filing a 2021 income tax return (Form 1040 or Form 1040-SR) or filing for an automatic six-month extension (Form 4868) and paying any tax due. (See June 15 for an exception for certain taxpayers.)

Individuals: Paying the first installment of 2022 estimated taxes, if not paying income tax through withholding (Form 1040-ES).

Individuals: Making 2021 contributions to a traditional IRA or Roth IRA (even if a 2021 income tax return extension is filed).

Individuals: Making 2021 contributions to a SEP or certain other retirement plans (unless a 2021 income tax return extension is filed).

Individuals: Filing a 2021 gift tax return (Form 709) or filing for an automatic six-month extension (Form 8892) and paying any gift tax due. Filing for an automatic six-month extension (Form 4868) to extend both Form 1040 and, if no gift tax is due, Form 709.

Household employers: Filing Schedule H, if wages paid equal \$2,300 or more in 2021 and Form 1040 isn't required to be filed. For those filing Form 1040, Schedule H is to be submitted with the return and is thus extended to the due date of the return.

Trusts and estates: Filing an income tax return for the 2021 calendar year (Form 1041) or filing for an automatic five-and-a-half-month extension to September 30 (Form 7004) and paying any income tax due.

Calendar-year corporations: Filing a 2021 income tax return (Form 1120) or filing for an automatic six-month extension (Form 7004) and paying any tax due.

Calendar-year corporations: Paying the first installment of 2022 estimated income taxes.

May 2

Employers: Reporting income tax withholding and FICA taxes for first quarter 2022 (Form 941) and paying any tax due.

May 10

Individuals: Reporting April tip income of \$20 or more to employers (Form 4070).

Employers: Reporting income tax withholding and FICA taxes for first quarter 2022 (Form 941), if you deposited on time and in full all of the associated taxes due.

May 16

Exempt organizations: Filing a 2021 calendar-year information return (Form 990, Form 990-EZ or Form 990-PF) or filing for an automatic six-month extension (Form 8868) and paying any tax due.

Small exempt organizations (with gross receipts normally of \$50,000 or less): Filing a 2021 e-Postcard (Form 990-N), if not filing Form 990 or Form 990-EZ.

June 10

Individuals: Reporting May tip income of \$20 or more to employers (Form 4070).

June 15

Individuals: Filing a 2021 individual income tax return (Form 1040 or Form 1040-SR) or filing for a four-month extension (Form 4868), and paying any tax and interest due, if you live outside the United States.

Individuals: Paying the second installment of 2022 estimated taxes, if not paying income tax through withholding (Form 1040-ES).

Calendar-year corporations: Paying the second installment of 2022 estimated income taxes.

July 11

Individuals: Reporting June tip income of \$20 or more to employers (Form 4070).

August 1

Employers: Reporting income tax withholding and FICA taxes for second quarter 2022 (Form 941) and paying any tax due.

Employers: Filing a 2021 calendar-year retirement plan report (Form 5500 or Form 5500-EZ) or requesting an extension.

August 10

Individuals: Reporting July tip income of \$20 or more to employers (Form 4070).

Employers: Reporting income tax withholding and FICA taxes for second quarter 2022 (Form 941), if you deposited on time and in full all of the associated taxes due.

September 12

Individuals: Reporting August tip income of \$20 or more to employers (Form 4070).

September 15

Individuals: Paying the third installment of 2022 estimated taxes, if not paying income tax through withholding (Form 1040-ES).

Calendar-year corporations: Paying the third installment of 2022 estimated income taxes.

Calendar-year S corporations: Filing a 2021 income tax return (Form 1120-S) and paying any tax, interest and penalties due, if an automatic six-month extension was filed.

Calendar-year S corporations: Making contributions for 2021 to certain employer-sponsored retirement plans, if an automatic six-month extension was filed.

Calendar-year partnerships: Filing a 2021 income tax return (Form 1065 or Form 1065-B), if an automatic six-month extension was filed.

September 30

Trusts and estates: Filing an income tax return for the 2021 calendar year (Form 1041) and paying any tax, interest and penalties due, if an automatic five-and-a-half-month extension was filed.

Employers: Establishing a SIMPLE or a Safe-Harbor 401(k) plan for 2021, except in certain circumstances.

October 11

Individuals: Reporting September tip income of \$20 or more to employers (Form 4070).

October 17

Individuals: Filing a 2021 income tax return (Form 1040 or Form 1040-SR) and paying any tax, interest and penalties due, if an automatic six-month extension was filed (or if an automatic four-month extension was filed by a taxpayer living outside the United States).

Individuals: Making contributions for 2021 to certain existing retirement plans or establishing and contributing to a SEP for 2021, if an automatic six-month extension was filed.

Individuals: Filing a 2021 gift tax return (Form 709) and paying any tax, interest and penalties due, if an automatic six-month extension was filed.

Calendar-year C corporations: Filing a 2021 income tax return (Form 1120) and paying any tax, interest and penalties due, if an automatic six-month extension was filed.

Calendar-year C corporations: Making contributions for 2021 to certain employer-sponsored retirement plans, if an automatic six-month extension was filed.

October 31

Employers: Reporting income tax withholding and FICA taxes for third quarter 2022 (Form 941) and paying any tax due.

November 10

Individuals: Reporting October tip income of \$20 or more to employers (Form 4070).

Employers: Reporting income tax withholding and FICA taxes for third quarter 2022 (Form 941), if you deposited on time and in full all of the associated taxes due.

November 16

Exempt organizations: Filing a 2021 calendar-year information return (Form 990, Form 990-EZ or Form 990-PF) and paying any tax, interest and penalties due, if a six-month extension was previously filed.

December 12

Individuals: Reporting November tip income of \$20 or more to employers (Form 4070).

December 15

Calendar-year corporations: Paying the fourth installment of 2022 estimated income taxes.