

## December 2021

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December 10 Employees - who work for tips. If you received \$20 or more in tips during November, report them to your employer. You can use Form 4070.

December 15 Corporations - Deposit the fourth installment of estimated income tax for 2021. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

Employers - Social Security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in November.

Employers - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in November.

## January 2022

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During January All Employers - Give your employees their copies of Form W-2 for 2021 by January 31, 2022. If an employee agreed to receive Form W-2

electronically, post it on a website accessible to the employee and notify the employee of the posting.

January 3      Employers - Payment of deferred employer share of social security tax from 2020. If the employer deferred paying the employer share of social security tax or the railroad retirement tax equivalent in 2020, pay 50% of the deferred amount of the employer share of social security tax by January 3, 2022. The remaining 50% of the deferred amount of the employer share of social security tax is due by January 3, 2023. Any payments or deposits made before January 3, 2022, are first applied against the payment due by January 3, 2022, and then applied against the payment due on January 3, 2023.

Employers - Payment of deferred employee share of social security tax from 2020. If the employer deferred withholding and payment of the employee share of social security tax or the railroad retirement tax equivalent on certain employee wages and compensation between September 1, 2020, and December 31, 2020, it should have withheld and paid those taxes ratably from wages paid to the employee between January 1, 2021, and December 31, 2021. The employer is liable to pay the deferred taxes to the IRS and must do so before January 3, 2022.

January 10      Employees - who work for tips. If you received \$20 or more in tips during December 2021, report them to your employer. You can use Form 4070.

January 18

Individuals - Make a payment of your estimated tax for 2021 if you did not pay your income tax for the year through withholding (or did not pay in enough tax that way). Use Form 1040-ES. This is the final installment date for 2021 estimated tax. However, you do not have to make this payment if you file your 2021 return (Form 1040 or Form 1040-SR) and pay any tax due by January 31, 2022.

Employers - Social Security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in December 2021.

Employers - Nonpayroll Withholding. If the monthly deposit rule applies, deposit the tax for payments in December 2021.

Farmers and Fishermen - Pay your estimated tax for 2021 using Form 1040-ES. You have until April 18 (April 19 if you live in Maine or Massachusetts) to file your 2021 income tax return (Form 1040 or Form 1040-SR). If you do not pay your estimated tax by January 18, you must file your 2021 return and pay any tax due by March 1, 2022, to avoid an estimated tax penalty.

January 31

Individuals who must make estimated tax payments. If you did not pay your last installment of estimated tax by January 18, you may choose (but are not required) to file your income tax return (Form 1040 or Form 1040-SR) for 2021 by January 31. Filing your return and paying any tax due by January 31, 2022, prevents any penalty for late payment of the last installment. If you cannot file and pay your tax by January 31, file

and pay your tax by April 18 (April 19 if you live in Maine or Massachusetts).

Employers - Give your employees their copies of Form W-2 for 2021. If an employee agreed to receive Form W-2 electronically, have it posted on a website and notify the employee of the posting. File Form W-3, *Transmittal of Wage and Tax Statements*, along with Copy A of all the Forms W-2 you issued for 2021.

Businesses - Give annual information statements to recipients of certain payments made during 2021. You can use the appropriate version of Form 1099 or other information return. Form 1099 can be issued electronically with the consent of the recipient.

Payers of nonemployee compensation - File Form 1099-NEC for nonemployee compensation paid in 2021.

Payers of Gambling Winnings - If you either paid reportable gambling winnings or withheld income tax from gambling winnings, give the winners their copies of Form W-2G.

Employers - Nonpayroll taxes. File Form 945 to report income tax withheld for 2021 on all nonpay-roll items, including backup withholding and withholding on pensions, annuities, IRAs, gambling winnings, and payments of Indian gaming profits to tribal members. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed

return. If you deposited the tax for the year timely, properly, and in full, you have until February 10 to file the return.

Employers - Social Security, Medicare, and withheld income tax. File Form 941 for the fourth quarter of 2021. Deposit or pay any undepos-ited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter timely, prop-erly, and in full, you have until February 10 to file the return.

Employers - Federal unemployment tax. File Form 940 for 2021. If your undeposited tax is \$500 or less, you can either pay it with your return or deposit it. If it is more than \$500, you must deposit it. However, if you deposited the tax for the year timely, properly, and in full, you have until February 10 to file the return.

Certain Small Employers - File Form 944 to report Social Security and Medicare taxes and withheld income tax for 2021. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is \$2,500 or more for 2021 but less than \$2,500 for the fourth quarter, deposit any undeposited tax or pay it in full with a timely filed return. If you deposited the tax for the year timely, prop-erly, and in full, you have until February 10 to file the return.

Farm Employers - File Form 943 to report Social Security and Medicare taxes and withheld income tax for 2021. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you

deposited the tax for the year timely, properly, and in full, you have until February 10 to file the return.

## February 2022

February 10 Employees - who work for tips. If you received \$20 or more in tips during January, report them to your employer. You can use Form 4070.

Employers - Nonpayroll taxes. File Form 945 to report income tax withheld for 2021 on all nonpayroll items. This due date applies only if you deposited the tax for the year in full and on time.

Certain Small Employers - File Form 944 to report Social Security and Medicare taxes and withheld income tax for 2021. This tax due date applies only if you deposited the tax for the year in full and on time.

Farm Employers - File Form 943 to report Social Security and Medicare taxes and withheld income tax for 2021. This due date applies only if you deposited the tax for the year in full and on time.

Employers - Federal unemployment tax. File Form 940 for 2021. This due date applies only if you deposited the tax for the year in full and on time.

Employers - Social Security, Medicare, and withheld income tax. File Form 941 for the fourth quarter of 2021. This due date applies only if you deposited the tax for the quarter in full and on time.

February 15      Individuals - If you claimed exemption from income tax withholding last year on the Form W-4 you gave your employer, you must file a new Form W-4 by this date to continue your exemption for another year.

Businesses - Give annual information statements to recipients of certain payments made during 2021. You can use the appropriate version of Form 1099 or other information return. This due date applies only to payments reported on Form 1099-B, Form 1099-S, and substitute payments reported in Box 8 or gross proceeds paid to an attorney reported in Box 10 of Form 1099-MISC.

Employers - Social Security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in January.

Employers - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in January.

February 16      Employers - Begin withholding income tax from the pay of any employee who claimed exemption from withholding in 2021, but did not give you a new Form W-4 to continue the exemption this year.

February 28

Health Coverage Reporting to IRS - If you are an Applicable Large Employer, file paper Forms 1094-C, *Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns*, and 1095-C with the IRS. For all other providers of minimum essential coverage, file paper Forms 1094-B, *Transmittal of Health Coverage Information Returns*, and 1095-B with the IRS. If you are filing any of these forms with the IRS electronically, your due date for filing them will be extended to March 31.

Businesses - File information returns (for example, certain Forms 1099) for certain payments you made during 2021. However, Form 1099-NEC reporting nonemployee compensation must be filed by January 31. There are different forms for different types of payments. Use a separate Form 1096 to summarize and transmit the forms for each type of payment. See the General Instructions for Certain Information Returns for information on what payments are covered, how much the payment must be before a return is required, what form to use, and extensions of time to file.

If you file Forms 1097, 1098, 1099 (except a Form 1099-NEC reporting nonemployee compensation), 3921, 3922 or W-2G electronically, your due date for filing them with the IRS will be extended to March 31. The due date for giving the recipient these forms generally remains January 31.



Payers of Gambling Winnings - File Form 1096, *Annual Summary and Transmittal of U.S. Information Returns*, along with Copy A of all the Forms W-2G you issued for 2021. If you file Forms W-2G electronically, your due date for filing them with the IRS will be extended to March 31. The due date for giving the recipient these forms remains January 31.

Large Food and Beverage Establishment Employers - with employees who work for tips. File Form 8027, *Employer's Annual Information Return of Tip Income and Allocated Tips*. Use Form 8027-T, *Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips*, to summarize and transmit Forms 8027 if you have more than one establishment. If you file Forms 8027 electronically your due date for filing them with the IRS will be extended to March 31.

## March 2022

Farmers and Fishermen - File your 2021 income tax return (Form 1040 or Form 1040-SR) and pay any tax due. However, you have until April 15 (April 19 if you live in Maine or Massachusetts) to file if you paid your 2021 estimated tax by January 18, 2021.

Health Coverage Reporting to Employees - If you are an Applicable Large Employer, provide Form 1095-C, *Employer-Provided Health Insurance Offer and Coverage*, to full-time employees. For all other

providers of minimum essential coverage, provide Form 1095-B, Health Coverage, to responsible individuals.

March 10 Employees who work for tips. - If you received \$20 or more in tips during February, report them to your employer. You can use Form 4070.

March 15 Employers - Social Security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in February.

Employers - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in February.

Partnerships - File a 2021 calendar year income tax return (Form 1065). Provide each partner with a copy of their Schedule K-1 (Form 1065-B) or substitute Schedule K-1. To request an automatic 6-month extension of time to file the return, file Form 7004. Then file the return and provide each partner with a copy of their final or amended (if required) Schedule K1 (Form 1065) by September 15.

S Corporations - File a 2021 calendar year income tax return (Form 1120S) and pay any tax due. Provide each shareholder with a copy of Schedule K-1 (Form 1120S), *Shareholder's Share of Income, Credits, Deductions, etc.*, or a substitute Schedule K-1. If you want an automatic 6-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe in tax. Then file the return, pay any tax, interest, and penalties due and provide each shareholder with a copy of their Schedule K-1 by September 15.

S corporation election - File Form 2553, *Election by a Small Business Corporation*, to choose to be treated as an S corporation beginning with calendar year 2022. If Form 2553 is filed late, S corporation treatment will begin with calendar year 2023.

March 31 Electronic Filing of Forms - File Forms 1097, 1098, 1099 (except Form 1099-NEC), 3921, 3922, and W-2G with the IRS. This due date applies only if you file electronically. The due date for giving the recipient these forms generally remains January 31.

Electronic Filing of Form W-2G - File copies of all the Form W-2G (Certain Gambling Winnings) you issued for 2021. This due date applies only if you electronically file. The due date for giving the recipient these forms remains January 31.

Electronic Filing of Forms 8027 - File copies of all the Forms 8027 you issued for 2021. This due date applies only if you electronically file.

Electronic Filing of Forms 1094-C and 1095-C and Forms 1094-B and 1095-B - If you're an Applicable Large Employer, file electronic forms 1094-C and 1095-C with the IRS. For all other providers of minimum essential coverage, file electronic Forms 1094-B and 1095-B with the IRS.

April 2022

April 11 Employees - who work for tips. If you received \$20 or more in tips during March, report them to your employer. You can use Form 4070.

April 18 Individuals - File an income tax return for 2021 (Form 1040 or Form 1040-SR) and pay any tax due. If you live in Maine or Massachusetts, you may file by April 19. If you want an automatic 6-month extension of time to file the return, file Form 4868, *Application for Automatic Extension of Time To File U.S. Individual Income Tax Return* and pay what you estimate you owe in tax to avoid penalties and interest. Then file Form 1040 or Form 1040-SR by October 17.

Household Employers - If you paid cash wages of \$2,300 or more in 2022 to a household employee, file Schedule H (Form 1040 or Form 1040-SR) with your income tax return and report any employment taxes. Report any federal unemployment (FUTA) tax on Schedule H (Form 1040 or Form 1040-SR) if you paid total cash wages of \$1,000 or more in any calendar quarter of 2020 or 2021 to household employees.

Employers - Social Security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in March.

Employers - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in March.

Individuals - If you are not paying your 2022 income tax through withholding (or will not pay in enough tax during the year that way), pay the first installment of your 2022 estimated tax. Use Form 1040-ES.

Corporations - File a 2021 calendar year income tax return (Form 1120) and pay any tax due. If you want an automatic 6-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe in taxes.

Corporations - Deposit the first installment of estimated income tax for 2022. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

## May 2022

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May 2            Employers - Federal unemployment tax. Deposit the tax owed through March if more than \$500.

Employers - Social Security, Medicare, and withheld income tax. File Form 941 for the first quarter of 2022. Deposit any undeposited tax. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter in full and on time, you have until May 10 to file the return.

May 10            Employees - who work for tips. If you received \$20 or more in tips during April, report them to your employer. You can use Form 4070.

Employers - Social Security, Medicare, and withheld income tax. File Form 941 for the first quarter of 2022. This due date applies only if you deposited the tax for the quarter in full and on time.

May 16      Employers - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in April.

Employers - Social Security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in April.

## June 2022

June 10      Employees - who work for tips. If you received \$20 or more in tips during May, report them to your employer. You can use Form 4070.

June 15      Individuals - If you are a U.S. citizen or resident alien living and working (or on military duty) outside the United States and Puerto Rico, file Form 1040 or Form 1040-SR and pay any tax, interest, and penalties due. If you want additional time to file your return, file Form 4868 to obtain 4 additional months to file. Then file Form 1040 or Form 1040-SR by October 17.

However, if you are a participant in a combat zone you may be able to further extend the filing deadline.

Individuals - Make a payment of your 2022 estimated tax if you are not paying your income tax for the year through withholding (or will not pay in enough tax that way). Use Form 1040-ES. This is the second installment date for estimated tax in 2022.

Corporations - Deposit the second installment of estimated income tax for 2022. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

Employers - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in May.

Employers - Social Security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in May.

## July 2022

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July 11 Employees - who work for tips. If you received \$20 or more in tips during June, report them to your employer. You can use Form 4070.

July 15 Employers - Social Security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in June.

Employers - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in June.

## August 2022

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August 1      Employers - Federal unemployment tax. Deposit the tax owed through June if more than \$500.

Employers - If you maintain an employee benefit plan, such as a pension, profit sharing, or stock bonus plan, file Form 5500 or 5500-EZ for calendar year 2021. If you use a fiscal year as your plan year, file the form by the last day of the seventh month after the plan year ends.

Certain Small Employers - Deposit any undeposited tax if your tax liability is \$2,500 or more for 2022 but less than \$2,500 for the second quarter.

Employers - Social Security, Medicare, and withheld income tax. File Form 941 for the second quarter of 2022. Deposit any undeposited tax. (If your tax liability is less than \$2,500, you can pay it in full with a timely filed return.) If you deposited the tax for the quarter in full and on time, you have until August 10 to file the return.

August 10      Employees - who work for tips. If you received \$20 or more in tips during July, report them to your employer. You can use Form 4070.



Employers - Social Security, Medicare, and withheld income tax. File Form 941 for the second quarter of 2022. This due date only applies if you deposited the tax for the quarter timely, properly, and in full.

August 15      Employer - Social Security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in July.

Employers - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in July.

## September 2022

September 12      Employees - who work for tips. If you received \$20 or more in tips during August, report them to your employer. You can use Form 4070.

September 15      Individuals - Make a payment of your 2022 estimated tax if you are not paying your income tax for the year through withholding (or will not pay in enough tax that way). Use Form 1040-ES. This is the third installment date for estimated tax in 2022.

Employers - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in August.

Employers - Social Security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in August.

S Corporations - File a 2021 calendar year income tax return (Form 1120S) and pay any tax due. This due date applies only if you timely requested an automatic 6-month extension. Provide each shareholder with a copy of Schedule K-1 (Form 1120S) or a substitute Schedule K-1.

Partnerships - File a 2021 calendar year return (Form 1065). This due date applies only if you were given an additional 6-month extension. Provide each partner with a copy of Schedule K1 (Form 1065) or a substitute Schedule K1.

Corporations - Deposit the third installment of estimated income tax for 2022. A worksheet, Form 1120-W, is available to help you make an estimate of your tax for the year.

## October 2022

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- October 11      Employees - who work for tips. If you received \$20 or more in tips during September, report them to your employer. You can use Form 4070.
- October 17      Individuals - If you have an automatic 6-month extension to file your income tax return for 2021, file Form 1040 or Form 1040-SR and pay any tax, interest, and penalties due.

Employers - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in September.

Employers - Social Security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in September.

Corporations - File a 2021 calendar year income tax return (Form 1120) and pay any tax, interest, and penalties due. This due date applies only if you timely requested an automatic 6-month extension.

October 31 Employers - Social Security, Medicare, and withheld income tax. File Form 941 for the third quarter of 2022. Deposit any undeposited tax. (If your tax liability is less than \$2,500, you can pay it in full with a timely filed return.) If you deposited the tax for the quarter in full and on time, you have until November 10 to file the return.

Certain Small Employers - Deposit any undeposited tax if your tax liability is \$2,500 or more for 2022 but less than \$2,500 for the third quarter.

Employers - Federal Unemployment Tax. Deposit the tax owed through September if more than \$500.

**November 2022**

During November Employers - Income tax withholding. Encourage employees to fill out a new Form W-4 for 2023 if they experienced any personal or financial changes. The 2023 revision of Form W-4 will be available on the IRS website by mid-December.

November 10 Employees - who work for tips. If you received \$20 or more in tips during October, report them to your employer. You can use Form 4070.

Employers - Social Security, Medicare, and withheld income tax. File Form 941 for the third quarter of 2022. This due date only applies if you deposited the tax for the quarter timely, properly, and in full.

November 15 Employers - Social Security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in October.

Employers - Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in October.