

Abstract: This calendar notes important tax deadlines for the first quarter of 2022.

Tax calendar

January 18 — Individual taxpayers' final 2021 estimated tax payment is due.

January 31 — File 2021 Forms W-2 (“Wage and Tax Statement”) with the Social Security Administration and provide copies to employees.

- File 2021 Forms 1099-NEC (“Nonemployee Compensation”) (paper or electronic) reporting nonemployee compensation payments to the IRS and provide copies to recipients, along with a related Form 1096 (“Annual Summary and Transmittal of U.S. Information Returns”) to the IRS.
- Most employers must file Form 941 (“Employer’s Quarterly Federal Tax Return”) to report Medicare, Social Security and income taxes withheld in the fourth quarter of 2021. 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 February 10 to file the return. Employers who have an estimated annual employment tax liability of \$1,000 or less may be eligible to file Form 944 (“Employer’s Annual Federal Tax Return”).
- File Form 940* (“Employer’s Annual Federal Unemployment [FUTA] Tax Return”) for 2021. If your undeposited tax is \$500 or less, you can either pay it with your return or deposit it. If it’s more than \$500, you must deposit it. However, if you deposited the tax for the year in full and on time, you have until February 10 to file the return.
- File Form 943* (“Employer’s Annual Federal Tax Return for Agricultural Employees”) to report Social Security, Medicare and withheld income taxes for 2021. 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 in full and on time, you have until February 10 to file the return.
- File Form 945* (“Annual Return of Withheld Federal Income Tax”) for 2021 to report income tax withheld on all nonpayroll items, including backup withholding and withholding on pensions, annuities, IRAs, etc. 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 in full and on time, you have until February 10 to file the return.

February 28 — File 2021 Form 1099-MISC (“Miscellaneous Income”) reporting certain payments to certain persons and provide copies to recipients, along with a related Form 1096 (“Annual Summary and Transmittal of U.S. Information Returns”) to the IRS.

March 15 — 2021 tax returns must be filed or extended for calendar-year partnerships and S corporations. If the return isn’t extended, this is also the last day for those types of entities to make 2021 contributions to pension and profit-sharing plans.

*At press time, the IRS hadn’t yet released instructions for 2021 Forms 940, 943 and 945. The due dates shown are based on those for 2020.