

Tax Calendar

October 17 – Personal federal income tax returns for 2021 that received an automatic extension must be filed today and any tax, interest and penalties due must be paid.

- The Financial Crimes Enforcement Network (FinCEN) Form 114 “Report of Foreign Bank and Financial Accounts” (also known as the “FBAR”) must be filed by today, if not filed already, for offshore bank account reporting. (This report received an automatic extension to today if not filed by the original due date of April 18th.)
- If an extension was obtained, calendar-year C corporations should file their 2021 Form 1120 by this date.
- If the monthly deposit rule applies, employers must deposit the tax for payments in September for Social Security, Medicare, withheld income tax and nonpayroll withholding.

October 31 – Employers must file Form 941 for the third quarter (November 10 if all taxes are deposited in full and on time). Also, employers must deposit FUTA taxes owed through September if the liability is more than \$500.

November 15 – If an extension was obtained, calendar-year tax exempt organizations should file their 2021 returns. If the monthly deposit rule applies, employers must deposit the tax for payments in October for Social Security, Medicare, withheld income tax and nonpayroll withholding.

December 15 – Fourth quarter 2022 estimated tax payments are due for calendar-year corporations. If the monthly deposit rule applies, employers must deposit the tax for payments in November for Social Security, Medicare, withheld income tax and nonpayroll withholding.