

2022 Important Tax Deadlines

January 18 - Tuesday

- ❖ Individuals:
 - Form 1040 ES - Final payment for 2021 estimated tax
- ❖ Fiduciary Returns:
 - Form 1041 ES - Final payment for 2021 estimated tax

January 31 -Monday

- ❖ Employers:
 - TWC - Texas Employer's Quarterly Wage Report
 - Form 941 - Employer's Quarterly Federal Tax Return
 - Form 940 - Employer's Annual Federal Unemployment (FUTA) Tax Return
 - Form W-2 - Employee's Wage Statements to the employees
 - Form W-2 - File Employee's Wage Statements with Social Security Administration
- ❖ Businesses:
 - Form 1099 - Provide various informational statements to recipients of certain payments you made during 2021.
 - Form 1099 NEC - File informational returns with the Internal Revenue Service

February 28 – Monday

- ❖ Businesses:
 - Form 1099 - File informational returns with the Internal Revenue Service

March 15 - Tuesday

- ❖ Corporations:
 - Form 1120-S - U.S. Income Tax Return for an S Corporation
- ❖ Partnerships:
 - Form 1065 - U.S. Return of Partnership Income

2022 Important Tax Deadlines

April 18 - Monday

- ❖ Individuals:
 - Form 1040 - U.S. Individual Income Tax Return including associated IRA and other related retirement plan contributions
 - Form 1040ES - 1st quarterly estimated tax payment for 2022 tax
- ❖ Fiduciary Returns:
 - Form 1041 - U.S. Income Tax Return for Estates and Trusts
 - Form 1041ES - 1st quarterly estimated tax payment for 2022 tax
- ❖ Corporations:
 - Form 1120 - U.S. Corporation Income Tax Return
 - Form 1120-W - 1st payment of estimated tax for corporation 2022 tax
- ❖ Taxpayers:
 - FinCEN Form 114 - Report of Foreign Bank and Financial Accounts: Must file if total of foreign accounts > \$10,000

April 19 – Tuesday – M&M PC Office Closed!

May 2- Monday

- ❖ Employers:
 - Form 941 - Employer's Quarterly Federal Tax Return
 - TWC - Texas Employer's Quarterly Wage Report

May 16 – Monday

- ❖ Texas Entities with Limited Liability:
 - Texas Franchise Annual Reports (or extension) - Must pay 90% current year report or 100% of prior year tax with an extension.
 - Public Information Report or Ownership Information Report
- ❖ Not-For-Profit:
 - Form 990 - Return of Organization Exempt From Income Tax

June 15 – Wednesday

- ❖ Individuals:
 - Form 1040ES - 2nd quarterly estimated tax payment for 2022 tax
- ❖ Fiduciary Returns:
 - Form 1041ES - 2nd quarterly estimated tax payment for 2022 tax
- ❖ Corporations:
 - Form 1120-W - 2nd payment of estimated tax for corporation 2022 tax

2022 Important Tax Deadlines

August 1 – Monday

- ❖ Employers:
 - Form 941 - Employer's Quarterly Federal Tax Return
 - TWC - Texas Employer's Quarterly Wage Report
- ❖ Employee Benefit Plans:
 - Form 5500 - Annual Return/Report of Employee Benefit Plan

August 15 – Monday

- ❖ Texas Entities with Limited Liability:
 - Texas Franchise Annual Reports extended due date for taxpayers whose prior year's Texas Franchise tax liability >\$100K
 - Public Information Report or Ownership Information Report

September 15 – Thursday

- ❖ Individuals:
 - Form 1040ES - 3rd quarterly estimated tax payment for 2022 tax
- ❖ Fiduciary Returns:
 - Form 1041ES - 3rd quarterly estimated tax payment for 2022 tax
- ❖ Partnerships:
 - Form 1065 - U.S. Return of Partnership Income final extended due date
- ❖ Corporations:
 - Form 1120-W - 3rd payment of estimated tax for corporation 2022 tax
- ❖ Form 1120-S - U.S. Income Tax Return for an S Corporation
 - S Corporation extended due date

September 30- Friday

- ❖ Fiduciary Returns:
 - Form 1041 - U.S. Income Tax Return for Estates and Trusts final extended due date

2022 Important Tax Deadlines

October 17 – Monday

- ❖ Individuals:
 - Form 1040 - U.S. Individual Income Tax Return - Final extended due date
 - Retirement Plan Contributions due for plans associated with sole proprietor businesses
- ❖ Corporations:
 - Form 1120 - U.S. Corporation Income Tax Return final extended due date
- ❖ Employee Benefit Plans:
 - Form 5500 - Annual Return/Report of Employee Benefit Plan - final extended due date for Sole Proprietor Plans
- ❖ Taxpayers:
 - FinCEN Form 114 - Report of Foreign Bank and Financial Accounts: Must file if total of foreign accounts > \$10,000 Final extended due date

October 31 - Monday

- ❖ Employers:
 - TWC - Texas Employer's Quarterly Wage Report
 - Form 941 - Employer's Quarterly Federal Tax Return

November 15 –Tuesday

- ❖ Texas Entities with Limited Liability:
 - Texas Franchise Annual Reports - final extended due date for all annual reports.
 - Public Information Report or Ownership Information Report
- ❖ Not-For-Profit:
 - Form 990 - Return of Organization Exempt From Income Tax - final extended due date

December 15 – Thursday

- ❖ Corporations:
 - Form 1120-W - last payment of estimated tax for corporation 2022 tax

December 30 – Friday

- ❖ Employers:
 - Form 941 tax deposit - for taxable non-cash employee benefits added to gross pay