

Tax and Business Alert – April '22

Tax Calendar – 2nd quarter 2022

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

Tax Calendar

April 18 — Last day to file (or extend) your 2021 personal return and pay any tax that is due.

- First quarter 2022 estimated tax payments for individuals, trusts and calendar-year corporations are due (the states of Maine and Massachusetts have an April 19th federal deadline).
- 2021 returns are due for trusts and calendar-year estates and C corporations.
- FinCEN Form 114 (“Report of Foreign Bank and Financial Accounts”) is due — but an automatic extension applies to October 15.
- Any final contribution you plan to make to an IRA or Education Savings Account for 2021 is due.
- SEP and profit-sharing plan contributions are also due today if your return is not being extended.

May 2 — Employers must file Form 941 (“Employer’s Federal Quarterly Tax Return”) for the first quarter (May 10 if all taxes are deposited in full and on time). Also, employers must deposit FUTA taxes owed through March if the liability is more than \$500.

May 16 — Calendar-year exempt organizations must file (or extend) their 2021 Forms 990, 990-EZ or 990-PF returns.

June 15 — Second quarter 2022 estimated tax payments are due for individuals, calendar-year corporations, estates and trusts.