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

**Tax Calendar**

**July 15 —** If the monthly deposit rule applies, employers must deposit the tax for payments in June for Social Security, Medicare, withheld income tax and nonpayroll withholding.

**August 1** — Employers must file Form 941 for the second quarter (August 10 if all taxes are deposited in full and on time). Also, employers must deposit FUTA taxes owed through June if the liability is more than $500.

**August 15** — If the monthly deposit rule applies, employers must deposit the tax for payments in July for Social Security, Medicare, withheld income tax and nonpayroll withholding.

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

* If an extension was obtained, partnerships should file their 2021 Form 1065 by this date.
* If an extension was obtained, calendar-year S corporations should file their 2021 Form 1120S by this date.
* If the monthly deposit rule applies, employers must deposit the tax for payments in August for Social Security, Medicare, withheld income tax and nonpayroll withholding.

**September 30** — Calendar-year trusts and estates on extension must file their 2021 Form 1041.

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