

Tax Year 2021 e-file Calendar

Individual Returns

Transmitting of live IRS Individual Income Tax Returns begins (MeF Only)	TBD
Transmitting timely filed returns and Form 4868	April 18, 2022
Retransmission rejected timely filed returns and Form 4868	April 23, 2022
Transmitting timely filed Form 2350 or Form 4868 to meet overseas exception	June 15, 2022
Retransmitting rejected timely filed Form 2350 or Form 4868 to meet overseas Exception	June 20, 2022
Transmitting returns on extension from Forms 4868	October 17, 2022
Retransmitting rejected late returns or returns on extension from Forms 4868	October 22, 2022

Business Returns

Form 1120C

Transmitting of live IRS MeF Business Tax Returns begins		TBD
Transmitting timely filed Form 1120C return and Forms 7004	Calendar Year	April 18, 2022
Transmitting timely filed Form 1120C return and Forms 7004	Fiscal Year**	15 th day of fourth month after Tax Year End
Retransmission rejected timely filed Form 1120C return	Both	10 day perfection period
Retransmission rejected timely filed Form 7004	Both	5 day perfection period
Transmitting returns on extension from Forms 7004	Calendar Year	October 17, 2022 ⁺
Transmitting returns on extension from Forms 7004	Fiscal Year**	15 th day of ninth month after Tax Year End
Retransmitting rejected returns on extension from Forms 7004		10 day perfection period

**Special Rules apply for C-Corporations with a Year-End date of June 30th – old due dates remain until 2026.

+ Set by Treasury Regulation and authority

Form 1120S

Transmitting of live IRS MeF Business Tax Returns begins		TBD
Transmitting timely filed Form 1120S return and Forms 7004	Calendar Year	March 15, 2022
Transmitting timely filed Form 1120S return and Forms 7004	Fiscal Year	15 th day of third month after Tax Year End
Retransmission rejected timely filed Form 1120S return	Both	10 day perfection period
Retransmission rejected timely filed Form 7004	Both	5 day perfection period
Transmitting returns on extension from Forms 7004	Calendar Year	September 15, 2022
Transmitting returns on extension from Forms 7004	Fiscal Year	15 th day of ninth month after Tax Year End
Retransmitting rejected returns on extension from Forms 7004		10 day perfection period

Tax Year 2021 e-file Calendar

Form 1065

Transmitting of live IRS MeF Business Tax Returns begins		TBD
Transmitting timely filed Form 1065 returns and Forms 7004	Calendar Year	March 15, 2022
Transmitting timely filed Form 1065 returns and Forms 7004	Fiscal Year	15 th day of third month after Tax Year End
Retransmission rejected timely filed Form 1065 return	Both	10 day perfection period
Retransmission rejected timely filed Form 7004	Both	5 day perfection period
Transmitting returns on extension from Forms 7004	Calendar Year	September 15, 2022
Transmitting returns on extension from Forms 7004	Fiscal Year	15 th day of ninth month after Tax Year End
Retransmitting rejected returns on extension from Forms 7004		10 day perfection period

Form 1041

Transmitting of live IRS Returns begins		TBD
Transmitting timely filed Form 1041 returns and Forms 7004	Calendar Year	April 18, 2022
Transmitting timely filed Form 1041 returns and Forms 7004	Fiscal Year	15 th day of fourth month after Tax Year End
Retransmission rejected timely filed Form 1041 returns and Form 7004	Both	April 23, 2022
Transmitting returns on extension from Forms 7004	Calendar Year	October 3, 2022
Transmitting returns on extension from Forms 7004	Fiscal Year	5 1/2 months after Tax Year End
Retransmitting rejected returns on extension from Forms 7004		October 13, 2022

Form 990

Transmitting of live IRS MeF Business Tax Returns begins		TBD
Transmitting timely filed Form 990 returns and Form 8868	Calendar Year	May 16, 2022
Transmitting timely filed Form 990 returns and Form 8868	Fiscal Year	15 th day of fifth month after Tax Year End
Retransmission rejected timely filed Form 990 returns	Both	10 day perfection period
Retransmission rejected timely filed Form 8868	Both	5 day perfection period
Transmitting Form 990 returns on Extension	Calendar Year	November 15, 2022
Transmitting Form 990 returns on Extension	Fiscal Year	15 th day of eleventh month after Tax Year End
Retransmission rejected Form 990 returns on Extension	Both	10 day perfection period

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Form 5500

Transmitting of live Form 5500 Returns to DOL begins	TBD	January , 2022
Transmitting timely filed Form 5500 Regular Plans	Calendar Year	July 31, 2022
Transmitting timely filed Form 5500 Regular Plans	Fiscal Year	Last day of seventh month after Tax Year End
Retransmission rejected timely filed Form 5500 Regular Plans	Both	Unknown at this time
Transmitting timely filed Form 5500 DFE Plans	Calendar Year	September 15, 2022
Transmitting timely filed Form 5500 DFE Plans	Fiscal Year	15 th day of ninth month after Tax Year End
Retransmission rejected timely filed Form 5500 DFE Plans	Both	Unknown at this time
Transmitting Form 5500 Regular Plan returns on Extension	Calendar Year	November 15, 2022
Transmitting Form 5500 Regular Plan returns on Extension	Fiscal Year	15 th day of tenth month after Tax Year End
Retransmission rejected Form 5500 Regular Plan returns on Extension	Both	Unknown at this time
Transmitting Form 5500 DFE Plan returns on Extension	Calendar Year	November 30, 2022
Transmitting Form 5500 DFE Plan returns on Extension	Fiscal Year	Last day of eleventh month after Tax Year End
Retransmission rejected Form 5500 DFE Plan returns on Extension		Unknown at this time

Payroll Forms

Transmitting of live IRS Returns begins			TBD
Form Type	Period	Due Date	Extended Due Date (if all required deposits made timely)
Form 940	Annual December 31, 2021	January 31, 2022	February 10, 2022
Form 943	Annual December 31, 2021	January 31, 2022	February 10, 2022
Form 944	Annual December 31, 2021	January 31, 2022	February 10, 2022
Form 945	Annual December 31, 2021	January 31, 2022	February 10, 2022
Form 941	Qtr end December 31, 2021	January 31, 2022	February 10, 2022
Form 941	Qtr end March 31, 2022	May 2, 2022	May 10, 2022
Form 941	Qtr end June 30, 2022	August 1, 2022	August 10, 2022
Form 941	Qtr end September 30, 2022	October 31, 2022	November 10, 2022

Income Forms (not filed thru IRS MeF system)

Form Type	Period	Due Date
Form W-2 (SSA)	Annual	January 31, 2022
Form 1098/1099/W2G (IRS)	Annual	January 31, 2022
Form 5498 (IRS)	Annual	January 31, 2022