

2022 U.S. Corporate Income Tax Calendar

January 2022

Due date	Tax type	Jurisdiction	Form
1/31/2022	Corporate Income/Franchise	Federal	1098
Provide Form 1098 to each individual from whom \$600 or more in mortgage interest was received in connection with a trade or business in prior year			
1/31/2022	Corporate Income/Franchise	Federal	Information return
Provide statement (no official form) to each payer in a transaction involving more than \$10,000 cash during prior year. (Form 8300 must be filed with the IRS by the 15th day after the transaction.)			
1/31/2022	Corporate Income/Franchise	Federal	1098-E
Lenders provide Form 1098-E to borrower if \$600 or more of student loan interest was received			
1/31/2022	Corporate Income/Franchise	Federal	1098-T
Certain educational institutions provide Form 1098-T if tuition was received or reimbursed			
1/31/2022	Corporate Income/Franchise	Federal	1099-NEC
Form 1099-NEC for prior year due			

February 2022

Due date	Tax type	Jurisdiction	Form
2/28/2022	Corporate Income/Franchise	Federal	1098
Paper Form 1098 for each individual from whom \$600 or more in mortgage interest was received in connection with a trade or business in previous year due to IRS			
2/28/2022	Corporate Income/Franchise	Federal	8809
Extension request for filing Form 1098 on paper (Form 8809) due			
2/28/2022	Corporate Income/Franchise	Federal	8809
Extension request for filing Form 1099-MISC on paper (Form 8809) due			
2/28/2022	Corporate Income/Franchise	Federal	1099-MISC
Form 1099-MISC (other than NEC payments) for prior year due if paper filing			

March 2022

Due date	Tax type	Jurisdiction	Form
3/31/2022	Corporate Income/Franchise	Federal	1098
Electronic filing of Form 1098 with the IRS due			
3/31/2022	Corporate Income/Franchise	Federal	8809
Extension request for electronic filing of Form 1098 (Form 8809) due			
3/31/2022	Corporate Income/Franchise	Federal	8809
Extension request for electronic filing of Form 1099-MISC (Form 8809) due			
3/31/2022	Corporate Income/Franchise	Federal	1099-MISC
Form 1099-MISC (other than NEC payments) for prior year due if filing electronically			

April 2022

Due date	Tax type	Jurisdiction	Form
4/18/2022	Corporate Income/Franchise	Federal	1120-W
First installment of current year estimated income tax from corporations (Form 1120-W) due			
4/18/2022	Corporate Income/Franchise	Federal	5471
Attach Form 5471 to corporate income tax return and file both by due date for corporate tax return			
4/18/2022	Corporate Income/Franchise	Federal	1120
Corporation Income Tax Return for domestic C corporations or foreign corporations with offices in the U.S. (Form 1120) due			
4/18/2022	Corporate Income/Franchise	Federal	7004
Extension request for Corporation Income Tax Return (Form 7004) due			

May 2022

No items to display

June 2022

Due date	Tax type	Jurisdiction	Form
6/15/2022	Corporate Income/Franchise	Federal	1120-W
Second installment of current year estimated income tax from corporations (Form 1120-W) due			

July 2022

No items to display

August 2022

No items to display

September 2022

Due date	Tax type	Jurisdiction	Form
9/15/2022	Corporate Income/Franchise	Federal	1120-W
Third installment of current year estimated income tax from corporations (Form 1120-W) due			

October 2022

Due date	Tax type	Jurisdiction	Form
10/17/2022	Corporate Income/Franchise	Federal	5471
Attach Form 5471 to extended corporate income tax return			
10/17/2022	Corporate Income/Franchise	Federal	1120
Extended Corporation Income Tax Return (Form 1120) due			

November 2022

No items to display

December 2022

Due date	Tax type	Jurisdiction	Form
12/15/2022	Corporate Income/Franchise	Federal	1120-W
Fourth installment of current year estimated income tax from corporations (Form 1120-W) due			