

## 2022 Tax Calendar\*

<p><b>JANUARY 2022</b></p>	<p><b>18</b></p> <ul style="list-style-type: none"> <li>• <b>Individual</b> – Q4 2021 estimated tax payment due</li> <li>• <b>Trust</b> – Q4 2021 estimated tax payment due</li> </ul> <p><b>31</b></p> <ul style="list-style-type: none"> <li>• Deadline mailing date to the recipient for: <ul style="list-style-type: none"> <li>- Form W-2 from employers (must also be mailed to the Social Security Administration)</li> <li>- Form 1099-NEC</li> <li>- Social Security benefits Form SSA-1099</li> <li>- Certain Government Payments Form 1099-G</li> </ul> </li> </ul>
<p><b>FEBRUARY 2022</b></p>	<p><b>15</b></p> <ul style="list-style-type: none"> <li>• Expiration of previous year's exemption from federal income tax withholding on Form W-4</li> </ul>
<p><b>MARCH 2022</b></p>	<p><b>2</b></p> <ul style="list-style-type: none"> <li>• Deadline mailing date for Form 1095-B or Form 1095-C to employees</li> </ul> <p><b>15</b></p> <ul style="list-style-type: none"> <li>• <b>Partnership</b> – Deadline to file 2021 Tax Return or to request an extension for 2021</li> <li>• <b>S-Corporation</b> – Deadline to file 2021 Tax Return or to request an extension for 2021</li> </ul>
<p><b>APRIL 2022</b></p>	<p><b>18</b></p> <ul style="list-style-type: none"> <li>• <b>Individual</b> – Deadline to file Tax Return (Form 1040) or to request an extension for 2021</li> <li>• <b>Individual</b> – Q1 2022 estimated tax payment due</li> <li>• <b>Trust</b> – Deadline to file 2021 Tax Return (Form 1041) or to request an extension for 2021</li> <li>• <b>Trust</b> – Q1 2022 estimated tax payment due</li> <li>• <b>C-Corporation</b> – Deadline to file 2021 C-Corporation (Form 1120) or to request an extension for 2021</li> <li>• <b>C-Corporation</b> – Q1 2022 estimated tax payment due</li> </ul> <p>Taxpayers who expect to receive a tax refund are still encouraged to file their 2021 tax returns now. Additionally, deferral of state income tax payments and filing dates may vary from state to state. Clients should consult with their tax advisor for appropriate state</p>
<p><b>May 2022</b></p>	<ul style="list-style-type: none"> <li>• <b>No Notable Dates</b></li> </ul>

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<p><b>June 2022</b></p>	<p><b>15</b></p> <ul style="list-style-type: none"> <li>• <b>Individual</b> – Q2 2022 estimated tax return payment due</li> <li>• <b>Individual</b> – Deadline to file 2021 Tax Return (Form 1040) or to request an extension for 2021 for U.S. citizens or resident aliens living and working (or on military duty) outside the United States and Puerto Rico</li> <li>• <b>Trust</b> – Q2 2022 estimated tax return payment due</li> <li>• <b>C-Corporation</b> – Q2 2022 estimated tax payment due</li> </ul>
<p><b>July 2022</b></p>	<ul style="list-style-type: none"> <li>• <b>No Notable Dates</b></li> </ul>
<p><b>August 2022</b></p>	<p><b>1</b></p> <ul style="list-style-type: none"> <li>• <b>Employee Benefit Plan</b> – Deadline for calendar year plans to file 2021 Form 5500 or extension for 2021</li> </ul>
<p><b>September 2022</b></p>	<p><b>15</b></p> <ul style="list-style-type: none"> <li>• <b>Individual</b> – Q3 2022 estimated tax payment due</li> <li>• <b>Trust</b> – Q3 2022 estimated tax payment due</li> <li>• <b>C-Corporation</b> – Q3 2022 estimated tax payment due</li> <li>• <b>Partnership</b> – Final deadline to file 2021 Tax Return (if extension timely filed)</li> <li>• <b>S-Corporation</b> – Final deadline to file 2021 Tax Return (if extension timely filed)</li> </ul> <p><b>30</b></p> <ul style="list-style-type: none"> <li>• <b>Trust</b> – Final deadline to file 2021 Tax Return (if extension timely filed)</li> </ul>
<p><b>October 2022</b></p>	<p><b>17</b></p> <ul style="list-style-type: none"> <li>• <b>Individual</b> – Final deadline to file 2021 Tax Return (if extension timely filed)</li> <li>• <b>C-Corporation</b> – Final deadline to file 2021 Tax Return (if extension timely filed)</li> <li>• <b>Employee Benefit Plan</b> - Final deadline for calendar year plans to file 2021 Form 5500 (if extension timely filed)</li> </ul>

## 2022 Tax Calendar\*

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**November  
2022**

- **No Notable Dates**

**DECEMBER  
2022**

**15**

- **C–Corporation** – Q4 2022 estimated tax payment due

**30**

- **Tax Management-** Q4 2022 tax loss harvesting request deadline
- Last day to sell a stock or listed option to realize a gain or loss
- Last day to take Required Minimum Distributions (RMDs) for 2022 unless 2022 is the participant's first distribution calendar year

**31**

- Last day for most states to contribute to a **529 Plan** to be entitled to a state tax deduction or claim reimbursement for qualified education expenses paid out of pocket

## 2022 Tax Calendar

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This calendar contains select U.S. federal tax-related deadlines and notable dates. It does not include all tax-related deadlines and dates that may be applicable depending on the facts and circumstances, and it does not address all state and local tax deadlines. You should always consult with your personal tax adviser regarding tax matters.

Information contained herein is based on data from multiple sources considered to be reliable and Morgan Stanley Smith Barney LLC ("Morgan Stanley") makes no representation as to the accuracy or completeness of data from sources outside of Morgan Stanley and does not apply to deadlines for specific state tax filings.

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