

FOR TAX YEAR 2021 INFORMATION RETURNS FILED IN 2022

FOR STATEMENTS FURNISHED TO RECIPIENTS

If you file Form(s) . . .	Then the due date is . . .	Extension Available*	Extended Due Date**
W-2	January 31	Non-automatic; by letter to the IRS only	February 15*****
W-2G	January 31	Non-automatic; by letter to the IRS only	March 2
1042-S	March 15	Non-automatic; by letter to the IRS only	April 14
1095-B	January 31	Automatic per Prop. Reg. 1.6055-1(g)	March 2
1095-C	January 31	Automatic per Prop. Reg. 301.6056-1(g)	March 2
1097, 1098, 1099	January 31	Non-automatic; by letter to the IRS only	March 2
1099-NEC	January 31	Non-automatic; by letter to the IRS only	March 2
3921, 3922	January 31	Non-automatic; by letter to the IRS only	March 2
5498 (For FMV/RMD)	January 31	Non-automatic; by letter to the IRS only	March 2
5498 (Contributions)	May 31	Non-automatic; by letter to the IRS only	June 30

FOR RETURNS FILED WITH IRS ON PAPER

If you file Form(s) . . .	Then the due date is . . .	Form 8809 Automatic 30 Day Extension Available	Extended Due Date	Form 8809 Non-Automatic 30 Day Extension Available****	Extended Due Date for W-2 or 1099-NEC	Extended Due Date for Additional Non-Automatic Extension for Forms <i>Other Than</i> W-2 or 1099-NEC
W-2	January 31	NO	N/A	YES (paper filing only)	March 2	N/A
W-2G	February 28	YES (electronic filing preferred by IRS)	March 29	YES (paper filing only)****	N/A	April 28
1042-S	March 15	YES (electronic filing preferred by IRS)	April 14	YES (paper filing only)****	N/A	May 14
1094-B, -C	February 28	YES (electronic filing preferred by IRS)	March 29	YES (paper filing only)****	N/A	April 28
1095-B, -C	February 28	YES (electronic filing preferred by IRS)	March 29	YES (paper filing only)****	N/A	April 28
1097, 1098, 1099	February 28	YES (electronic filing preferred by IRS)	March 29	YES (paper filing only)****	N/A	April 28
1099-NEC	January 31	NO	N/A	YES (paper filing only)	March 2	N/A
3921, 3922	February 28	YES (electronic filing preferred by IRS)	March 29	YES (paper filing only)****	N/A	April 28
5498	May 31	YES (electronic filing preferred by IRS)	June 30	YES (paper filing only)****	N/A	July 30
8027	February 28	YES (electronic filing preferred by IRS)	March 29	YES (paper filing only)****	N/A	April 28

FOR RETURNS FILED WITH IRS ELECTRONICALLY

If you file Form(s) . . .	Then the due date is . . .	Form 8809 Automatic 30 Day Extension Available	Extended Due Date	Form 8809 Non-Automatic 30 Day Extension Available****	Extended Due Date for W-2 or 1099-NEC	Extended Due Date for Additional Non-Automatic Extension for Forms <i>Other Than</i> W-2 or 1099-NEC
W-2	January 31	NO	N/A	YES (paper filing only)	March 2	N/A
W-2G	March 31	YES (electronic filing preferred by IRS)	April 30	YES (paper filing only)****	N/A	May 31 (May 30 is a Holiday)
1042-S	March 15	YES (electronic filing preferred by IRS)	April 14	YES (paper filing only)****	N/A	May 14
1094-B, -C	March 31	YES (electronic filing preferred by IRS)	April 30	YES (paper filing only)****	N/A	May 31 (May 30 is a Holiday)
1095-B, -C	March 31	YES (electronic filing preferred by IRS)	April 30	YES (paper filing only)****	N/A	May 31 (May 30 is a Holiday)
1097, 1098, 1099	March 31	YES (electronic filing preferred by IRS)	April 30	YES (paper filing only)****	N/A	May 31 (May 30 is a Holiday)
1099-NEC	January 31	NO	N/A	YES (paper filing only)	March 2	N/A
3921, 3922	March 31	YES (electronic filing preferred by IRS)	April 30	YES (paper filing only)****	N/A	May 31 (May 30 is a Holiday)
5498	May 31	YES (electronic filing preferred by IRS)	June 30	YES (paper filing only)****	N/A	July 30
8027	March 31	YES (electronic filing preferred by IRS)	April 30	YES (paper filing only)****	N/A	May 31 (May 30 is a Holiday)

* **Effective Oct. 19, 2021, non-automatic requests for an extension of time to furnish statements to recipients should be faxed.** Fax a letter to: Internal Revenue Service Technical Services Operation, Attn: Extension of Time Coordinator, Fax: 877-477-0572 (International: 304-579-4105). The letter must include (a) payer name, (b) payer TIN, (c) payer address, (d) type of return, (e) a statement that extension request is for providing statements to recipients, (f) reason for delay, and (g) the signature of the payer or authorized agent.

** If the IRS grants a request for extension, generally the filer will be granted a maximum of 30 extra days to furnish statements to recipients. Confirm the extended due date granted by the IRS.

*** For **All** return types, a non-automatic extension is available if and **ONLY** if: (1) the business suffered a catastrophic event in a Federally Declared Disaster Area that made the business unable to resume operations or made necessary records unavailable; (2) fire, casualty or natural disaster affected the operation of the business; (3) death, serious illness, or unavoidable absence of the individual responsible for filing the information returns affected the operation of the business; (4) the information return is being filed for the first year the business was established; or (5) the filer did not receive timely data on a third-party payee statement. This statement might be a Schedule K-1, "Partner's Share of Current Year Income, Deductions, Credits and Other Items," Form 1042-S, or the statement of sick pay required under Reg § 31.6051-3(a)(1). (The extension will be granted even if the filer receives the statement by the statutory furnishing deadline, provided that the filer did not receive the statement in time to prepare an accurate information return.)

**** One additional non-automatic extension is available only if the filer timely requested an automatic extension (not available for Forms W-2 or 1099-NEC).

*****An extension of time to furnish Forms W-2 to employees will generally be granted for no more than 15 days from the due date unless then need for 30 days is clearly shown.