

# September 2023

## Key compliance dates

### Friday, September 1

Semiweekly depositors deposit FICA and withheld income tax on wages paid on August 26-29.

### Thursday, September 7

Semiweekly depositors deposit FICA and withheld income tax on wages paid on August 30-September 1.

### Friday, September 8

Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 2-5.

### Monday, September 11

Tipped employees who received \$20 or more in tips during August report them to the employer on Form 4070.

### Wednesday, September 13

Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 6-8.

### Friday, September 15

**Individuals.** Make a payment of your 2023 estimated tax if you're not paying your income tax for the year through withholding (or won't pay in enough tax that way). Use Form 1040-ES. This is the third installment date for estimated tax in 2023. For more information, see Pub. 505.

**Partnerships.** File a 2022 calendar year return (Form 1065). This due date applies only if you timely requested an automatic 6-month extension. Otherwise, see Partnerships under March 15, earlier. Provide each partner with a copy of their final or amended Schedule K-1 (Form 1065) or substitute Schedule K-1 (Form 1065) and, if applicable, Schedule K-3 (Form 1065) or substitute Schedule K-3 (Form 1065).

**S corporations.** File a 2022 calendar year income tax return (Form 1120-S) and pay any tax, interest, and penalties due. This due date applies only if you timely requested an automatic 6-month extension of time to file the return. Otherwise, see S corporations under March 15, earlier. Provide each shareholder with a copy of their final or amended Schedule K-1 (Form 1120-S) or substitute Schedule K-1 (Form 1120-S) and, if applicable, Schedule K-3 (Form 1120-S) or substitute Schedule K-3 (Form 1120-S).

**Corporations.** Deposit the third installment of estimated income tax for 2023.

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments made in August.

Monthly depositors deposit FICA and withheld income tax for August.

					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 9-12.

### Wednesday, September 20

Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 13-15.

### Friday, September 22

Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 16-19.

### Wednesday, September 27

Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 20-22.

### Friday, September 29

Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 23-26.

**Trusts.** File a 2022 calendar year fiduciary income tax return (Form 1041) and pay any tax, interest, and penalties due. This due date applies only if you timely requested a 5 ½ month extension of time to file the return.

### To-do list

- Schedule appointments with individual clients for year-end tax planning sessions.
- Remind individual clients and C corporations of extended October 15 filing deadline for 2021 returns.
- File returns for calendar-year S corporations and partnerships that obtained automatic extensions.