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.

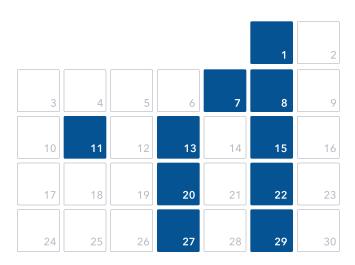
Partnerships. File a 2022 calendar year return (Form 1065). This due date applies only if you timely requested an automatic 6-month extension. Otherwise, see Partnerships under March 15, earlier. Provide each partner with a copy of their final or amended Schedule K-1 (Form 1065) or substitute Schedule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

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.



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 $5 \frac{1}{2}$ month extension of time to file the return.

To-do list

- ☐ Schedule appointments with individual clients for yearend 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.