September 2015

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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			

Key Compliance Dates

Wednesday, September 2 Semiweekly depositors deposit FICA and withheld income tax on wages paid on August 26-28.

Friday, September 4 Semiweekly depositors deposit FICA and withheld income tax on wages paid on August 29-September 1.

Thursday, September 10 Tipped employees who received $20 or more in tips during August report them to the employer on Form 4070. Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 2-4.

Friday, September 11 Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 5-8.

Tuesday, September 15 Monthly depositors deposit FICA and withheld income tax for August. Individuals and calendar-year corporations pay third installment of 2015 estimated tax. Calendar-year corporations file 2014 income tax return (Form 1120 for C corporations; 1120S for S corporations) if automatic six-month extension was obtained. Partnerships file 2014 Form 1065 if automatic five-month extension was obtained.

Wednesday, September 16 Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 9-11.

Friday, September 18 Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 12-15.

Wednesday, September 23 Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 16-18.

Friday, September 25 Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 19-22.

Wednesday, September 30 Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 23-25.

To-Do List

- ☐ Schedule appointments with individual clients for year-end tax planning sessions.
- ☐ Remind individual clients of automatic six-month extensions on October 15 filing deadline for 2014 returns.
- ☐ File returns for calendar-year corporations and partnerships that obtained automatic extensions.

Notes