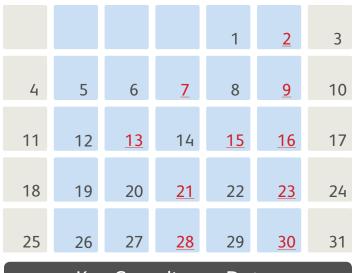
## October 2015



## **Key Compliance Dates**

**Friday, October 2** Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 26-29.

**Wednesday, October 7** Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 30-October 2.

**Friday, October 9** Semiweekly depositors deposit FICA and withheld income tax on wages paid on October 3-6.

**Tuesday, October 13** Tipped employees who received \$20 or more in tips during September report them to the employer on Form 4070.

**Thursday, October 15** Monthly depositors deposit FICA and withheld income tax for September. Individuals file 2014 income tax return if automatic six-month extension was obtained. Semiweekly depositors deposit FICA and withheld income tax on wages paid on October 7-9.

**Friday, October 16** Semiweekly depositors deposit FICA and withheld income tax on wages paid on October 10-13.

**Wednesday, October 21** Semiweekly depositors deposit FICA and withheld income tax on wages paid on October 14-16.

**Friday, October 23** Semiweekly depositors deposit FICA and withheld income tax on wages paid on October 17-20.

**Wednesday, October 28** Semiweekly depositors deposit FICA and withheld income tax on wages paid on October 21-23.

**Friday, October 30** Semiweekly depositors deposit FICA and withheld income tax on wages paid on October 24-27.

## To-Do List

- Conduct year-end tax planning sessions with individual clients.
- Remind individual clients to use flexible spending account funds before year end, unless plan provides post year-end grace period or carryover.
- File returns for individual clients who obtained automatic six-month extensions.
- Renew Preparer Tax Identification Number (PTIN) for 2015.

## Notes