

September 2020

Key compliance dates

Wednesday, Sept. 2

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Aug. 26-28.

Friday, Sept. 4

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Aug. 29-Sept. 1.

Thursday, Sept. 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 Sept. 2-4.

Friday, Sept. 11

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Sept. 5-8.

Tuesday, Sept. 15

Monthly depositors deposit FICA and withheld income tax for August.

Individuals and calendar-year corporations pay third installment of 2020 estimated tax.

Calendar-year S corporations file 2019 income tax return (Form 1120S) if automatic extension was obtained.

Partnerships file 2019 Form 1065 if automatic extension was obtained.

Wednesday, Sept. 16

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Sept. 9-11.

Friday, Sept. 18

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Sept. 12-15.

Wednesday, Sept. 23

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Sept. 16-18.

Friday, Sept. 25

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Sept. 19-22.

		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			

Wednesday, Sept. 30

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Sept. 23-25.

To-do list

- Schedule appointments with individual clients for year-end tax planning sessions.
- Remind individual clients and C corporations of extended Oct. 15 filing deadline for 2019 returns.