# September 2021

# **Key Compliance Dates**

## Wednesday, September 1

Semiweekly depositors deposit FICA and withheld income tax on wages paid on August 25-27.

## Friday, September 3

Semiweekly depositors deposit FICA and withheld income tax on wages paid on August 28-31.

## Thursday, September 9

Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 1-3.

## Friday, September 10

Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 4-7.

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

## Wednesday, September 15

Monthly depositors deposit FICA and withheld income tax for August.

Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 8-10.

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

Calendar-year S corporations file 2020 income tax return (Form 1120S) if automatic extension was obtained.

Partnerships file 2020 Form 1065 if automatic extension was obtained.

## Friday, September 17

Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 11-14.

#### Wednesday, September 22

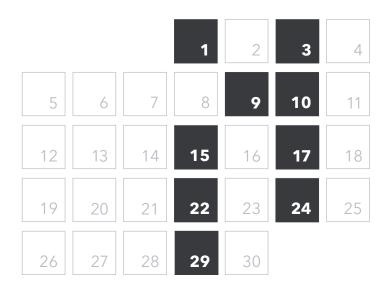
Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 15-17.

#### Friday, September 24

Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 18-21.

#### Wednesday, September 29

Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 22-24.



# 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 2020 returns.
- □ File returns for calendar-year S corporations and partnerships that obtained automatic extensions.