# October 2021

# **Key Compliance Dates**

#### Friday, October 1

Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 25-28.

#### Wednesday, October 6

Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 29-October 1.

## Friday, October 8

Semiweekly depositors deposit FICA and withheld income tax on wages paid on October 2-5.

#### Monday, October 11

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

#### **Thursday, October 14**

Semiweekly depositors deposit FICA and withheld income tax on wages paid on October 6-8.

Monthly depositors deposit FICA and withheld income tax for September.

#### Friday, October 15

Individuals file 2020 income tax return if automatic six-month extension was obtained.

Semiweekly depositors deposit FICA and withheld income tax on wages paid on October 9-12.

#### Wednesday, October 20

Semiweekly depositors deposit FICA and withheld income tax on wages paid on October 13-15.

#### Friday, October 22

Semiweekly depositors deposit FICA and withheld income tax on wages paid on October 16-19.

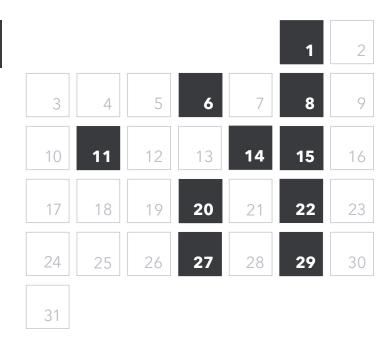
#### Wednesday, October 27

Semiweekly depositors deposit FICA and withheld income tax on wages paid on October 20-22.

#### Friday, October 29

Semiweekly depositors deposit FICA and withheld income tax on wages paid on October 23-26.

Note: Because October 31 falls on a Sunday, end-ofmonth filings are pushed to Monday, November 1. Please see November Tax Calendar.



### **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 2021.