# March 2022

# **Key Compliance Dates**

#### Wednesday, March 2

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

#### Friday, March 4

Semiweekly depositors deposit FICA and withheld income tax on wages paid on February 26-March 1.

#### Wednesday, March 9

Semiweekly depositors deposit FICA and withheld income tax on wages paid on March 2-4.

#### Thursday, March 10

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

#### Friday, March 11

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

#### Tuesday, March 15

Monthly depositors deposit FICA and withheld income tax for February.

Calendar-year S corporations file 2021 income tax return on Form 1120S; alternatively, file for an automatic six-month extension (Form ??, as below?).

Calendar-year partnerships file 2021 information return (Form 1065); alternatively, file for an automatic six-month extension (Form 7004).

#### Wednesday, March 16

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

### Friday, March 18

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

#### Wednesday, March 23

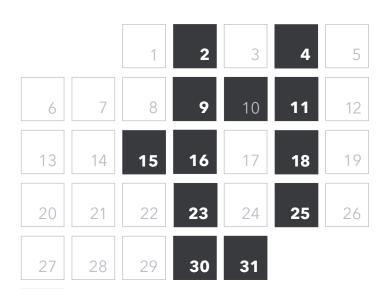
Semiweekly depositors deposit FICA and withheld income tax on wages paid on March 16-18.

#### Friday, March 25

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

#### Wednesday, March 30

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



#### Thursday, March 31

File information returns (other than Form 1099-NEC returns for nonemployee compensation) if filing electronically. Large food and beverage establishments file Form 8027 if filing electronically.

## **To-Do List**

- ☐ File extensions for individuals who have not met deadline for return preparation.
- ☐ Remind individual clients of April 15 estimated tax payment.
- ☐ File extensions for S corporations or partnerships that will not meet the March 15 filing deadline.