

September 2022

Key compliance dates

Friday, September 2

Semiweekly depositors deposit FICA and withheld income tax on wages paid on August 27-30.

Thursday, September 8

Semiweekly depositors deposit FICA and withheld income tax on wages paid on August 31-September 2.

Friday, September 9

Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 3-6.

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

Wednesday, September 14

Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 7-9.

Thursday, September 15

Individuals. Remind your individual clients to make payments of their 2022 estimated tax if they are not paying their income tax for the year through withholding (or won't pay in enough tax that way). Use Form 1040-ES. This is the second installment date for estimated tax in 2022. For more information, see Pub. 505.

Partnerships. File a 2021 calendar-year return (Form 1065). This due date applies only if you timely requested an automatic 6-month extension.

S corporations. File a 2021 calendar-year income tax return (Form 1120-S) and pay any tax, interest, and penalties due. This due date applies only if you timely requested an automatic 6-month extension of time to file the return.

Corporations. Deposit the third installment of estimated income tax for 2022. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

Social Security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in August.

Monthly depositors deposit FICA and withheld income tax for August.

Friday, September 16

Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 10-13.

				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, September 21

Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 14-16.

Friday, September 23

Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 17-20.

Wednesday, September 28

Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 21-23.

Friday, September 30

Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 24-27.

Trusts. File a 2021 calendar-year fiduciary income tax return (Form 1041) and pay any tax, interest, and penalties due. This due date applies only if you timely requested a 5½-month extension of time to file the return.

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 2021 returns.
- File returns for calendar-year S corporations and partnerships that obtained automatic extensions.