

# October 2022

## Key compliance dates

### Wednesday, October 5

Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 28-30.

### Friday, October 7

Semiweekly depositors deposit FICA and withheld income tax on wages paid on October 1-4.

### Monday, October 10

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

### Thursday, October 13

Semiweekly depositors deposit FICA and withheld income tax on wages paid on October 5-7.

Monthly depositors deposit FICA and withheld income tax for September.

### Friday, October 14

Semiweekly depositors deposit FICA and withheld income tax on wages paid on October 8-11.

### Monday, October 17

**Individuals.** If you have an automatic 6-month extension to file your income tax return for 2021, file Form 1040 or Form 1040-SR and pay any tax, interest, and penalties due.

**Corporations.** File a 2021 calendar-year income tax return (Form 1120) and pay any tax, interest, and penalties due. This due date applies only if you timely requested an automatic 6-month extension.

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

### Wednesday, October 19

Semiweekly depositors deposit FICA and withheld income tax on wages paid on October 12-14.

### Friday, October 21

Semiweekly depositors deposit FICA and withheld income tax on wages paid on October 15-18.

### Wednesday, October 26

Semiweekly depositors deposit FICA and withheld income tax on wages paid on October 19-21.

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23	24	25	26	27	28	29	
30	31						

### Friday, October 28

Semiweekly depositors deposit FICA and withheld income tax on wages paid on October 22-25.

### Monday, October 31

**Social Security, Medicare, and withheld income tax.** File Form 941 for the third quarter of 2022.

Employers file Form 941 for the third quarter of 2022 (if tax was deposited in full and on time, file by November 10).

Deposit FUTA tax owed through September if more than \$500.

### To-do list

- Schedule year-end tax planning sessions with individual clients.
- File returns for individual and C corporation clients who obtained automatic six-month extensions.
- Renew Preparer Tax Identification Number (PTIN) for 2023.
- Schedule some much-needed rest and continuing education.