

# March 2023

## Key compliance dates

### Wednesday, March 1

Semiweekly depositors deposit FICA and withheld income tax on wages paid on February 22–24.

**Farmers and fishermen.** File your 2022 income tax return (Form 1040 or Form 1040-SR) and pay any tax due. However, you have until April 18 to file if you paid your 2022 estimated tax by January 17, 2023.

### Friday, March 3

Semiweekly depositors deposit FICA and withheld income tax on wages paid on February 25–28.

### Wednesday, March 8

Semiweekly depositors deposit FICA and withheld income tax on wages paid on March 1–3.

### Thursday, March 9

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

### Friday, March 10

Semiweekly depositors deposit FICA and withheld income tax on wages paid on March 4–7.

### Monday, March 13

Monthly depositors deposit FICA and withheld income tax for February.

### Wednesday, March 15

Semiweekly depositors deposit FICA and withheld income tax on wages paid on March 8–10.

**Partnerships.** File a 2022 calendar-year return (Form 1065). Provide each partner with a copy of their Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., or substitute Schedule K-1 (Form 1065) and, if applicable, Schedule K-2 (Form 1065) or substitute Schedule K-3 (Form 1065).

**S corporations.** File a 2022 calendar-year income tax return (Form 1120-S) and pay any tax due. Provide each shareholder with a copy of their Schedule K-1 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc., or substitute Schedule K-1 (Form 1120-S) and, if applicable, Schedule K-3 (Form 1120-S) or substitute Schedule K-3 (Form 1120-S).

### Friday, March 17

Semiweekly depositors deposit FICA and withheld income tax on wages paid on March 11–14.

			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	31	

### Wednesday, March 22

Semiweekly depositors deposit FICA and withheld income tax on wages paid on March 15–17.

### Friday, March 24

Semiweekly depositors deposit FICA and withheld income tax on wages paid on March 18–21.

### Wednesday, March 29

Semiweekly depositors deposit FICA and withheld income tax on wages paid on March 22–24.

### Friday, March 31

**Electronic filing Forms 1098 and 1099.** The due date for giving the recipient these forms generally remains January 31.

Semiweekly depositors deposit FICA and withheld income tax on wages paid on March 25–28.

### 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.