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

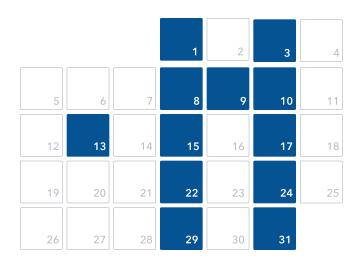
Semiweekly depositors deposit FICA and withheld income tax on wages paid on March 8-10.

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.



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.