# September 2024

# **Key compliance dates**

#### Thursday, September 5

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

#### Friday, September 6

Semiweekly depositors deposit FICA and withheld income tax on wages paid on August 31-September 3.

## Tuesday, September 10

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

# Wednesday, September 11

Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 4-6.

#### Friday, September 13

Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 7-10.

#### Monday, September 16

**Individuals:** Make a payment of your 2024 estimated tax if you're not paying your income tax for the year through withholding (or won't pay in enough tax that way). Use Form 1040-ES. This is the third installment date for estimated tax in 2024.

**Partnerships:** File a 2023 calendar year return (Form 1065). This due date applies only if you timely requested an automatic 6-month extension. Otherwise, see Partnerships under March 15, earlier.

**S corporations:** File a 2023 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.

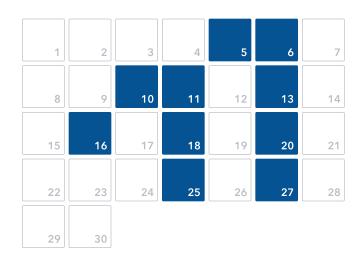
**Corporations:** Deposit the third installment of estimated income tax for 2024. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

**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.

#### Wednesday, September 18

Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 11-13.



# Friday, September 20

Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 14-17.

#### Wednesday, September 25

Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 18-20.

#### Friday, September 27

Semiweekly depositors deposit FICA and withheld income tax on wages paid on September 21-24.

### **To-do list**

- □ Schedule appointments with individual clients for yearend tax planning sessions.
- ☐ Remind individual clients and C corporations of extended October 15 filing deadline for 2024 returns.
- ☐ File returns for calendar-year S corporations and partnerships that obtained automatic extensions.