

# September 2019

## Key Compliance Dates

### Thursday, Sept. 5

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

### Friday, Sept. 6

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Aug. 31-Sept. 3.

### Tuesday, Sept. 10

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

### Wednesday, Sept. 11

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

### Friday, Sept. 13

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

### Monday, Sept. 16

Monthly depositors deposit FICA and withheld income tax for August.

Individuals and calendar-year corporations pay third installment of 2019 estimated tax.

Calendar-year corporations file 2018 income tax return (Form 1120 for C corporations; 1120S for S corporations) if automatic extension was obtained.

Partnerships file 2018 Form 1065 if automatic extension was obtained.

### Wednesday, Sept. 18

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

### Friday, Sept. 20

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

### Wednesday, Sept. 25

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

### Friday, Sept. 27

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

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					

## To-Do List

- Schedule appointments with individual clients for year-end tax planning sessions.
- Remind individual clients of automatic six-month extensions of Oct. 15 filing deadline for 2018 returns.
- File returns for calendar-year corporations and partnerships that obtained automatic extensions.