

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.

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					

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 year-end 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.