

# December 2017

## Key Compliance Dates

In December, employees whose withholding status will change in 2018 should submit a new Form W-4 to the employer. The new form should be submitted as early as possible to guarantee implementation of the withholding change in January.

### Friday, Dec. 1

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Nov. 25-28.

### Wednesday, Dec. 6

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Nov. 29-Dec. 1.

### Friday, Dec. 8

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Dec. 2-5.

### Monday, Dec. 11

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

### Wednesday, Dec. 13

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Dec. 6-8.

### Friday, Dec. 15

Monthly depositors deposit FICA and withheld income tax for November.

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Dec. 9-12.

Calendar-year corporations pay fourth installment of 2017 estimated tax.

### Wednesday, Dec. 20

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Dec. 13-15.

### Friday, Dec. 22

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Dec. 16-19.

### Thursday, Dec. 28

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Dec. 20-22.

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3	4	5	<b>6</b>	7	<b>8</b>	9
10	<b>11</b>	12	<b>13</b>	14	<b>15</b>	16
17	18	19	<b>20</b>	21	<b>22</b>	23
24	25	26	27	<b>28</b>	<b>29</b>	30
31						

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### Friday, Dec. 29

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Dec. 23-26.

## To-Do List

- Establish tax return preparation procedures.
- Develop tax preparation docket sheet.
- Analyze tax season staffing needs.