

# 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

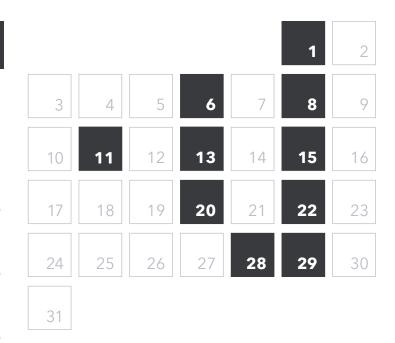
Semiweekly depositors deposit FICA and withheld income tax on wages paid on Dec. 13-15.

#### 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.



#### View online calendar | Add to your calendar

Intuit is not responsible for the accuracy of the online calendar.

#### 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.
- $\square$  Analyze tax season staffing needs.