

December 2018

Key Compliance Dates

In December, employees whose withholding status will change in 2019 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.

Wednesday, Dec. 5

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

Friday, Dec. 7

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Dec. 1-4.

Monday, Dec. 10

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

Wednesday, Dec. 12

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Dec. 5-7.

Friday, Dec. 14

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Dec. 8-11.

Monday, Dec. 17

Monthly depositors deposit FICA and withheld income tax for November.

Calendar-year corporations pay fourth installment of 2018 estimated tax.

Wednesday, Dec. 19

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Dec. 12-14.

Friday, Dec. 21

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Dec. 15-18.

Thursday, Dec. 27

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Dec. 19-21.

Friday, Dec. 28

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Dec. 22-25.

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To-Do List

- Establish tax return preparation procedures.
- Develop tax preparation docket sheet.
- Analyze tax season staffing needs.
- Prepare tax season work assignments.
- Prepare tax preparation packets and tax data organizers for clients.
- Review new tax developments.
- Remind individual clients of Jan. 15 due date for final 2018 estimated tax payment.
- Remind business clients of Jan. 31 due date for filing Forms W-2 and 1099-MISC.