

January 2018

Key Compliance Dates

Thursday, Jan. 4

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Dec. 27-29.

Friday, Jan. 5

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Dec. 30-Jan. 2.

Wednesday, Jan. 10

Tipped employees who received \$20 or more in tips during December report them to their employers on Form 4070.

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Jan. 3-5.

Friday, Jan. 12

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Jan. 6-9.

Tuesday, Jan. 16

Monthly depositors deposit FICA and withheld income tax for December.

Individuals pay final installment of 2017 estimated tax.

Thursday, Jan. 18

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Jan. 10-12.

Friday, Jan. 19

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Jan. 13-16.

Wednesday, Jan. 24

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Jan. 17-19.

Friday, Jan. 26

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Jan. 20-23.

Wednesday, Jan. 31

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Jan. 24-26.

Employers file Form 941 for the fourth quarter of 2017 (if tax deposited in full and on time, file by Feb. 10).

Qualifying small employers file annual Form 944 for 2017 (in lieu of quarterly Form 941s).

Employers file Form 940 for 2017 (if tax was deposited in full and on time, file by Feb. 10).

	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	31			

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Wednesday, Jan. 31, cont.

Furnish copies of Form W-2 for 2017 to employees.

Employers file Copy A of all Forms W-2 issued for 2017 with the Social Security Administration (SSA). Paper Forms W-2 should be accompanied by a Form W-3.

Furnish information returns to payees for payments made in 2017.

File information returns with the IRS for nonemployee compensation paid in 2017.

Individuals file individual income tax return for 2017 in lieu of Jan. 16 estimated tax payment.

File Form 945 for 2017 to report income tax withheld on nonpayroll items.

To-Do List

- Send tax preparation packets and tax data organizers to individual clients.
- Alert individual clients to the option of filing the 2017 return by Jan. 31 in lieu of making final 2017 estimated tax payment.
- Remind business clients of information reporting requirements.