

December 2019

Key Compliance Dates

Employees whose withholding status will change in 2020 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.

Monday, Dec. 2

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

Wednesday, Dec. 4

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

Friday, Dec. 6

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Nov. 30-Dec. 3.

Tuesday, Dec. 10

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

Wednesday, Dec. 11

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Dec. 4-6.

Friday, Dec. 13

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Dec. 7-10.

Monday, Dec. 16

Monthly depositors deposit FICA and withheld income tax for November.

Calendar-year corporations pay fourth installment of 2019 estimated tax.

Wednesday, Dec. 18

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Dec. 11-13.

Friday, Dec. 20

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Dec. 14-17.

Thursday, Dec. 26

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Dec. 18-20.

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				

Monday, Dec. 30

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Dec. 21-24.

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 for clients.
- Review new tax developments.
- Remind individual clients of Jan. 15 due date for final 2019 estimated tax payment.
- Remind business clients of Jan. 31 due date for filing Forms W-2 and 1099-MISC.