

January 2016

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
					1 Happy New Year!	2
3	4	5	6 <i>Employers</i> : Semi-weekly depositors must deposit employment taxes for payroll dates Jan 1.	7	8 <i>Employers</i> : Semi-weekly depositors must deposit employment taxes for payroll dates Jan 2-5.	9
10 <i>Employees who work for tips</i> : Employees who receive \$20 or more in tips during December must report them to their employer using Form 4070.	11	12	13 <i>Employers</i> : Semi-weekly depositors must deposit employment taxes for payroll dates Jan 6-8.	14	15 Individuals: Individuals that did not pay their income tax for the year through withholding (or did not pay in enough tax through withholding) may make a final payment of estimated tax for 2015, using Form 1040-ES, Estimated Tax for Individuals. <i>Employers</i> : Semi-weekly depositors must deposit employment taxes for payroll date Jan 9-12.	16
17	18	19 <i>Filing Season</i> . The 2016 filing season officially begins.	20	21 <i>Employers</i> : Semi-weekly depositors must deposit employment taxes for payroll date Jan 13-15.	22 <i>Employers</i> : Semi-weekly depositors must deposit employment taxes for payroll date Jan 16-19.	23
24	25	26	27 <i>Employers</i> : Semi-weekly depositors must deposit employment taxes for payroll date Jan 20-22.	28	29 <i>Employers</i> : Semi-weekly depositors must deposit employment taxes for payroll date January 23 - 26.	30
31	1-Feb <i>Information Reporting</i> . All employers must provide their employees with their copies of Form W-2 for 2015. Businesses must give annual information statements to recipients of certain payments made during 2015. Use the appropriate version of Form 1099 or other information return. <i>Payers of gambling winnings</i> . Payers of reportable gambling winnings or withheld income tax from gambling winnings for 2015 must provide the winners with their copies of Form W-2G. <i>Nonpayroll items</i> . Those who withheld income tax for 2015 on all nonpayroll items, including backup withholding and withholding on pensions, annuities, IRAs, and gambling winnings.	NOTE: 2016 filing season begins on January 19.				