

January 2017

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1 Happy New Year!	2	3	4	5 <i>Employers: Semi-weekly depositors must deposit employment taxes for payroll dates Dec 28-30.</i>	6 <i>Employers: Semi-weekly depositors must deposit employment taxes for payroll dates Dec 31-Jan 3.</i>	7
8	9	10 <i>Employees who work for tips: Employees who receive \$20 or more in tips during December must report them to their employer using Form 4070.</i>	11 <i>Employers: Semi-weekly depositors must deposit employment taxes for payroll dates Jan 4-6.</i>	12	13 <i>Employers: Semi-weekly depositors must deposit employment taxes for payroll dates Jan 7-10.</i>	14
15	16	17 <i>Employers: For those to whom the monthly deposit rule applies, deposit employment taxes and nonpayroll withholding for payments in December 2016.</i> <i>Individuals: Make payment of estimated tax for 2016 using Form 1040-ES if there was insufficient or no tax withholding. Alternatively, file Form 1040 and pay tax liability by January 31, 2017.</i> <i>Farmers and fishermen: Make payment for estimated tax for 2016 using Form 1040-ES.</i> <i>Employers: Semi-weekly depositors must deposit employment taxes for Dec 10-Dec 13.</i>	18	19 <i>Employers: Semi-weekly depositors must deposit employment taxes for payroll dates Jan 11-13.</i>	20	21
22	23 <i>Employers: Semi-weekly depositors must deposit employment taxes for Jan 14-17.</i>	24	25 <i>Employers: Semi-weekly depositors must deposit employment taxes for payroll date Jan 18-20.</i>	26	27 <i>Employers: Semi-weekly depositors must deposit employment taxes for payroll date Jan 21-24.</i>	28
29	30	31 See Next Page for January 31 Deadlines	1-Feb <i>Employers: Semi-weekly depositors must deposit employment taxes for payroll date Jan 25-27.</i>	2	3 <i>Employers: Semi-weekly depositors must deposit employment taxes for payroll date Jan 28-31.</i>	4

NOTE: 2017 filing season begins on January 23.



January 31 Deadlines:

Employers: Provide employees with copies of their Form W-2 for 2016.

Health coverage reporting: Applicable large employers must provide Form 1095-C to full-time employees.

Employers: File Form 941 for fourth quarter of 2016 and deposit or pay any undeposited tax. Pay tax liability in full with timely filed return if less than \$2,500. If the tax for the quarter was deposited timely, properly, and in full, deadline to file Form 941 is February 10.

Certain small employers: File form 944 to report social security and Medicare taxes and withheld income tax for 2016. Deposit any undeposited tax if tax liability is \$2,500 or more for 2016 but less than \$2,500 for the fourth quarter. If the tax for the year was deposited timely, properly, and in full, deadline to file Form 944 is February 10.

Farm employers: File form 943 to report social security and Medicare taxes and withheld income tax for 2016. Deposit any undeposited tax if tax liability is \$2,500 or more for 2016 but less than \$2,500 for the fourth quarter. If the tax for the year was deposited timely, properly, and in full, deadline to file Form 943 is February 10.

Individuals: File Form 1040 and pay tax liability if the last installment of estimated tax was not paid by January 17, 2017.

Businesses: Provide annual information statements to recipients of certain payments made in 2016 on the appropriate information return.

Payers of nonemployee compensation: File Form 1099-MISC for nonemployee compensation paid in 2016.

Payers of gambling winnings: Provide Form W-2G to gambling winners for reportable gambling winnings or withheld income tax from gambling winnings.

Nonpayroll taxes: File Form 945 to report income tax withheld for 2016 on nonpayroll items and deposit or pay any undeposited tax. Pay tax liability in full with timely filed return if less than \$2,500. If the tax is deposited timely, properly, and in full, deadline to file Form 945 is February 10.

Federal unemployment tax: File Form 940 to report federal unemployment tax for and deposit or pay any undeposited tax. If undeposited tax is \$500 or less, either pay with return or deposit it. If more than \$500, deposit it. If the tax is deposited timely, properly, and in full, deadline to file Form 940 is February 10.