February 2017

BROWN SMITH WALLACE
A MEASURABLE DIFFERENCE

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
			1 *Employers.* Semi-weekly depositors must deposit employment taxes for Jan 25-27.	2	3 *Employers.* Semi-weekly depositors must deposit employment taxes for Jan 28-31.	4
5	6	7	8 *Employers.* Semi-weekly depositors must deposit employment taxes for Feb 1–3.	9	10 *Employers.* Semi-weekly depositors must deposit employment taxes for Feb 4-7. *Employees who work for tips.* Employees who received $20 or more in tips during January must report them to their employer using Form 4070. *Employers.* File Form 945 to report income tax withheld for 2016 on all nonpayroll items if they previously deposited the tax for the year timely, properly and in full. *Employers.* File Form 940 to report federal unemployment tax if they previously deposited the tax for the year timely, properly and in full. *Certain small employers.* File Form 944 to report social security and Medicare taxes and withheld income tax for 2016 only if they previously deposited the tax for the year timely, properly and in full. Farm *employers.* File Form 943 to report social security and Medicare taxes and withheld income tax for 2016 if they previously deposited the tax for the year timely, properly and in full.	11
12	13	14	15 *Employers.* Semi-weekly depositors must deposit employment taxes for Feb 8-10. *Individuals.* Employees claiming exemption from income tax withholding last year on Form W-4, Employee's Withholding Allowance Certificate, must resubmit that claim of exemption to their employer. *Businesses.* Provide annual information statements to recipients of payments reported, in 2016, on Form 1099-B, Form 1099-S and substitute payments reported in box 8 or gross proceeds paid to an attorney reported in box 14 of Form 1099-MISC. *Employers.* For those to whom the monthly deposit rule applies, deposit employment taxes and nonpayroll withholding for payments in January 2016.	16 *Employers.* Withhold income tax from the pay of any employee who claimed exemption from withholding in 2016, but who did not provide Form W-4 to continue the exemption for the current year.	17 *Employers.* Semi-weekly depositors must deposit employment taxes for Feb 11-14.	18
19	20	21	22	23 *Employers.* Semi-weekly depositors must deposit employment taxes for Feb 15–17.	24 *Employers.* Semi-weekly depositors must deposit employment taxes for Feb 18-21.	25
26	27	28 *Businesses.* File information returns for certain payments made by January 31, 2017 to include payments associated with cash payments for fish, compensation for workers who aren't considered employees, dividends and other corporate distributions, interest, rent and royalties, payments of Indian gaming profits to tribal members, profit-sharing distributions, retirement plan distributinos, original issue discount, prizes and awards, and medical health care payments. *Payers of gambling winnings.* File Form 1096 with Copy A of all Forms W-2G issued in 2016 unless filing electronically. *Large food and beverage establishment employers.* File Form 8027 and Use Form 8027-T to summarize and transmit Form s8027 if there is more than one establishment unless filing electronically. *Health coverage reporting.* Applicable Large Employers file paper Forms 1094-C and 1095-C with the IRS unless filing electronically. All other providers of minimum essential coverage file paper Forms 1094-B and 1095-B with the IRS unless filing electronically.	1-Mar *Employers.* Semi-weekly depositors must deposit employment taxes for February 22-24.	2	3 *Employers.* Semi-weekly depositors must deposit employment taxes for Feb 25-28.	4