In December, employees whose withholding status will change in 2018 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.

**Friday, Dec. 1**
Semiweekly depositors deposit FICA and withheld income tax on wages paid on Nov. 25-28.

**Wednesday, Dec. 6**
Semiweekly depositors deposit FICA and withheld income tax on wages paid on Nov. 29-Dec. 1.

**Friday, Dec. 8**
Semiweekly depositors deposit FICA and withheld income tax on wages paid on Dec. 2-5.

**Monday, Dec. 11**
Tipped employees who received $20 or more in tips during November report them to the employer on Form 4070.

**Wednesday, Dec. 13**
Semiweekly depositors deposit FICA and withheld income tax on wages paid on Dec. 6-8.

**Friday, Dec. 15**
Monthly depositors deposit FICA and withheld income tax for November.

Semiweekly depositors deposit FICA and withheld income tax on wages paid on Dec. 9-12.

Calendar-year corporations pay fourth installment of 2017 estimated tax.

**Wednesday, Dec. 20**
Semiweekly depositors deposit FICA and withheld income tax on wages paid on Dec. 13-15.

**Friday, Dec. 22**
Semiweekly depositors deposit FICA and withheld income tax on wages paid on Dec. 16-19.

**Thursday, Dec. 28**
Semiweekly depositors deposit FICA and withheld income tax on wages paid on Dec. 20-22.

**Friday, Dec. 29**
Semiweekly depositors deposit FICA and withheld income tax on wages paid on Dec. 23-26.

**To-Do List**

- Establish tax return preparation procedures.
- Develop tax preparation docket sheet.
- Analyze tax season staffing needs.