

# February 2023

## Key compliance dates

### Wednesday, February 1

Semiweekly depositors deposit FICA and withheld income tax on wages paid on January 25-27.

### Friday, February 3

Semiweekly depositors deposit FICA and withheld income tax on wages paid on January 28-31.

### Wednesday, February 8

Semiweekly depositors deposit FICA and withheld income tax on wages paid on February 1-3.

### Thursday, February 9

Employers file Form 941 for the fourth quarter of 2022 if tax for the quarter was deposited in full and on time.

Employers file Form 940 for 2022 if tax for the year was deposited in full and on time.

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

### Friday, February 10

Semiweekly depositors deposit FICA and withheld income tax on wages paid on February 4-7.

### Monday, February 13

Monthly depositors deposit FICA and withheld income tax for January.

### Wednesday, February 15

Claims for 2022 exemption from income tax withholding expire; employers must begin withholding tax unless employee has submitted a new W-4 to continue exemption for 2023.

Monthly depositors deposit FICA and withheld income tax for January.

Semiweekly depositors deposit FICA and withheld income tax on wages paid on February 8-10.

**All businesses.** Give annual information statements to recipients of certain payments you made during 2022. You can use the appropriate version of Form 1099 or other information return. Form 1099 can be issued electronically with the consent of the recipient. This due date applies only to the following types of payments.

- All payments reported on Form 1099-B
- Substitute payments reported in Box 8 or gross proceeds paid to an attorney reported in Box 10 of Form 1099-MISC

			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				

### Friday, February 17

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

### Wednesday, February 22

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

### Friday, February 24

Semiweekly depositors deposit FICA and withheld income tax on wages paid on February 18-21.

### Tuesday, February 28

**All businesses.** File information returns (for example, certain Forms 1099) for certain payments you made during 2022. These payments are described under the January 31 "All businesses" entry.

### To-do list

- Send reminders to individual clients who have not returned tax preparation packets or scheduled appointments.
- Remind partnerships and S corporations of March 15 return filing deadline.