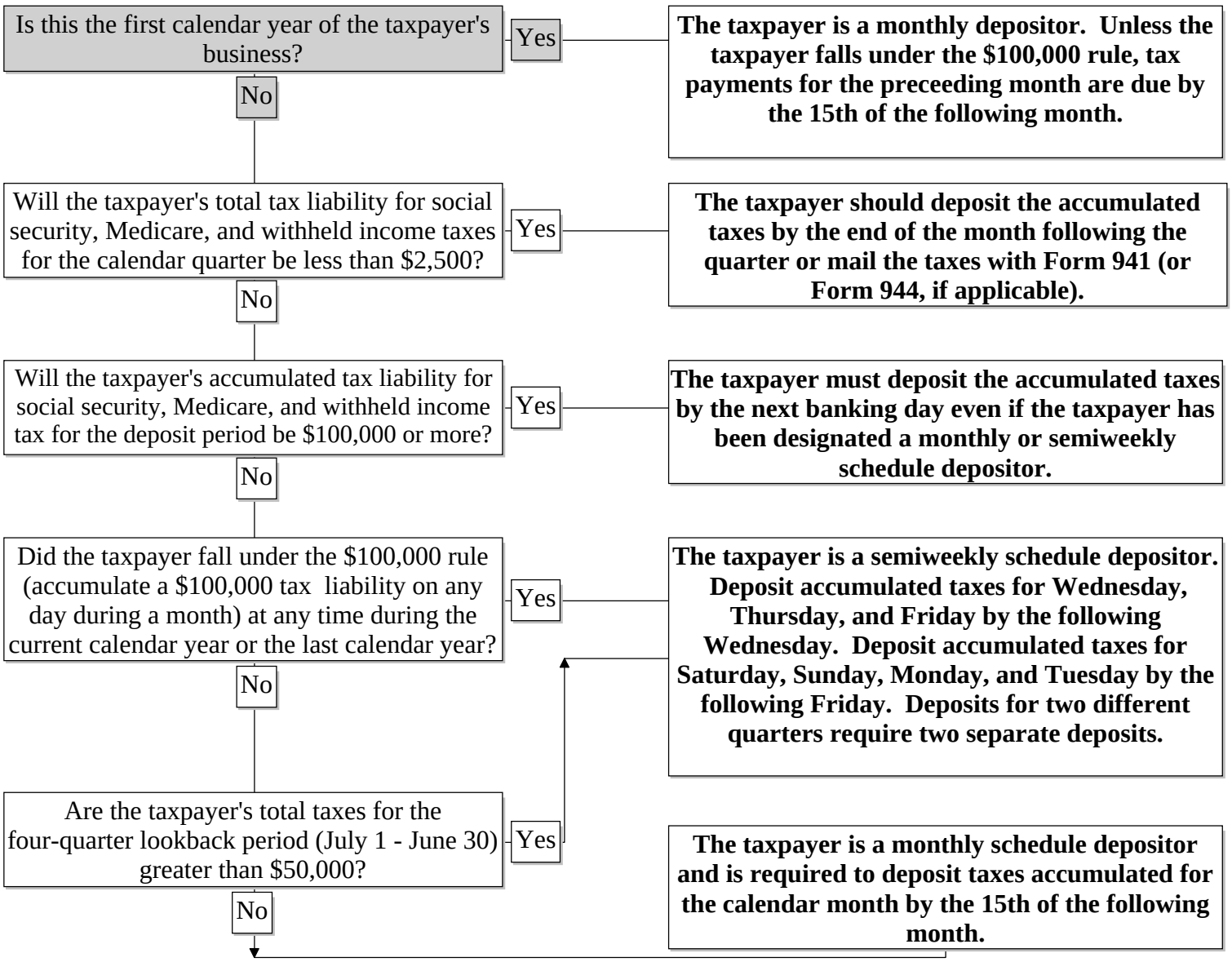Payroll Deposits: depositing employment taxes on a timely basis.