
2017 Tax Guide Calendar

This day 2017

Tax Return Due Dates

Jan. 17th—

Estimated Taxes. Final installment of 2016 estimated tax (Form 1040-ES) by Individuals.

Final installment of 2016 estimated tax (Form 1041-ES) by trusts, calendar-year Estates.

Jan. 31st—

Employers' Taxes. Employers of nonagricultural and nonhousehold employees file return on Form 941 for withheld income and FICA taxes in last quarter of 2016.¹ Employers must file Form 940, annual return of federal unemployment (FUTA) taxes for 2016.¹

Withholding. Employees' statements (Form W-2 and Form 1099-R) for amounts withheld in 2016 to be furnished by employer to employees. Copy A of Form W-2 (together with transmittal Form W-3) must be filed with the Social Security Administration, whether filed electronically or on paper.

Nonpayroll Federal Income Tax Withholding. File Form 945 to report any nonpayroll federal income tax withheld.¹

Information Returns. Annual statements must be furnished to recipients of: gambling winnings (Form W-2G); dividends and liquidating distributions (Form 1099-DIV); interest, including interest on bearer certificates of deposit (Form 1099-INT); patronage dividends (Form 1099-PATR); original issue discount (Form 1099-OID); certain government payments, including unemployment compensation and state and local tax refunds of \$10 or more (Form 1099-G); royalty payments of \$10 or more, rent or other business payments of \$600 or more, prizes and awards of \$600 or more, crop insurance proceeds of \$600 or more, fishing boat proceeds, medical and health care payments of \$600 or more, nonemployee compensation payments in box 7 (Form 1099-MISC); debt canceled by certain financial entities including financial institutions, credit unions, and Federal Government agencies of \$600 or more (Form 1099-C); distributions from retirement or profit-sharing plans, IRAs, SEPs, or insurance contracts (Form 1099-R); payments received from a third party settlement entity (Form 1099-K).

Annual 1099-Misc series returns with NEC (nonemployee compensation in Box 7) (together with transmittal Form 1096 for paper filings or Form 4804 for magnetic media filings) must be filed with the IRS.

Last day for filing a 30-day extension (Form 8809) to file Forms 1099-Misc.

Trustees or issuers of IRAs or SEPs must provide participants with a statement of the account's value.

Feb. 15th—

Individuals. Last day for filing Form W-4 by employees who wish to claim exemption from withholding of income tax for 2017.

Information Returns. Annual statements must be furnished to recipients of proceeds from broker and barter exchange transactions (Form 1099-B); proceeds from real estate transactions of \$600 or more (Form 1099-S); broker payments of \$10 or more in lieu of dividends or tax-exempt interest, and gross proceeds of \$600 or more paid to an attorney (Form 1099-MISC).

Feb. 28th—

Information Returns. Annual 1099 series returns, except 1099-Misc with NEC, (together with transmittal Form 1096) for paper filings or, if filing electronically, by March 31, must be filed with the IRS to report payments to recipients who received Form 1099 on January 31st, as indicated above.

Withholding. Form W-2G and Form 1099-R for 2016 "A" copies (together with transmittal Form 1096) for paper filings or, if filing electronically, by March 31st, must be filed with the IRS.

Mar. 15th—

Partnerships. Last day for filing income tax return (Form 1065) for calendar year 2016. Last day for calendar-year U.S. partnerships to file application (Form 7004) for automatic six-month extension to file 2016 income tax return.

Last day for calendar-year partnerships to file an amended return (Form 1065X) for 2013.

S Corporations. Last day for filing income tax return for calendar-year S corporation

(Form 1120S) and to provide each shareholder with a copy of Schedule K-1. Returns for fiscal-year S corporations are due on the 15th day of the 3rd month after the close of the tax year.

Last day for calendar-year S corporation to file application (Form 7004) for automatic six-month extension to file 2016 income tax return

Last day for filing Form 2553 to elect to be treated as an S corporation beginning with calendar year 2017.

Mar. 31st—

Electronic Filing. Last day for filing Forms W-2 and W-2G, 1098, 1099 with the IRS if filing electronically.

Apr. 18th— *

Individuals. Income tax and self-employment tax returns of individuals for calendar year 2016 and income tax returns of calendar-year decedents who died in 2016 (Form 1040, Form 1040A, or Form 1040EZ).

Last day for calendar-year individuals to file application (Form 4868) for automatic

six-month extension to file 2016 income tax return.

Last day for individuals to file amended income tax returns (Form 1040X) for the calendar year 2013.

Estimated Tax. Calendar-year corporations pay first installment of 2017 estimated income taxes (Form 1120-W).

Payment of first installment of 2017 estimated income taxes (Form 1040-ES) by calendar-year individuals.

Trusts and calendar-year estates and certain residuary trusts in existence more than two years must make first payment of estimated taxes for 2017 (Form 1041-ES).

Corporations. Due date of 2016 income tax returns (Form 1120) for calendar-year C corporations, including domestic corporations and foreign corporations with offices in the United States.

Last date for filing application (Form 7004) by calendar-year C corporations for automatic five-month extension to file 2016 income tax return.

Last date for a calendar-year corporation to file an amended income tax return (Form 1120X) for the calendar year 2013.

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Trusts and Estates. Fiduciary income tax return (Form 1041) for calendar year 2016.

Last day for calendar year estates and trusts to file application (Form 7004) for automatic five-month extension of time to file 2016 income tax return.

Last day for estates and trusts to file amended tax returns (Form 1041) for calendar year 2013.

Information Returns. FinCen Report 114, Report of Foreign Bank and Financial Accounts, must be furnished to the Treasury Department.

May 1st—

Employers' Taxes. Employers of nonagricultural and nonhousehold employees must file return on Form 941 to report income tax withholding and FICA taxes for

	the first
	quarter of 2017. ³
May 15th—	<p>Exempt Organizations. Annual information return (Form 990) for 2016 by calendar-year organizations exempt or claiming exemption from tax under Code Sec. 501 or Code Sec. 4947(a)(1). Calendar-year private foundations and Code Sec. 4947(a) trusts treated as private foundations must file Form 990-PF, and private foundations must pay the first quarter installment of estimated excise tax on net investment or tax on unrelated business income. Calendar-year Code Sec. 501(a) organizations with unrelated business income must file income tax return on Form 990-T. Fiscal-year organizations must file by 15th day of 5th month following close of tax year. Last day for calendar year exempt organizations to file application (Form 8868) for automatic six-month extension of time to file Form 990 for the 2016 tax year. Form 8868 is also used for an automatic six-month extension of an exempt organization to file Form 990-T.</p>
June 15th—	<p>Individuals. Last day for nonresident alien individuals not subject to withholding to file income tax return for calendar year 2016. Estimated Tax. Calendar-year corporations must pay second installment of 2017 estimated tax (Form 1120-W). Payment of second installment of 2017 estimated tax by individuals (Form 1040-ES), by trusts and by estates (Form 1041-ES), and certain residuary trusts in existence more than two years. Nonresident aliens who have no wages subject to U.S. withholding must make first payment (Form 1040-ES (NR)).</p>
July 31st—	<p>Employers' Taxes. Employers of nonagricultural and nonhousehold employees must file return on Form 941 to report income tax withholding and FICA taxes for the second quarter of 2016.⁴</p>
Sept. 15th—	<p>Estimated Tax. Payment of third installment of 2017 estimated tax by calendar-year corporations (Form 1120-W). Payment of third installment of 2017 estimated tax by individuals (Form 1040-ES), other than farmers and fishermen, by trusts and by estates (Form 1041-ES), and certain residuary trusts in existence more than two years. C Corporations. Last day for filing 2016 income tax return by calendar-year C corporations (Form 1120) that obtained automatic five-month filing extension. Estates and Trusts. Last day for filing 2016 Form 1041 for calendar-year estates and trusts that obtained an automatic five-month filing extension. Partnerships. Last day for filing 2016 Form 1065 for calendar-year partnerships that obtained an automatic six-month filing extension. Form 1120S S Corporations. Last day for filing 2016 Form 1120S for calendar-year S corporation that obtained an automatic six-month filing extension.</p>
October 16th— year	<p>Individuals. Last day for filing 2016 income tax return (Form 1040) by calendar-year individuals who obtained automatic six-month filing extension. Last day to make Self Employed Pension (SEP) contributions. Note that SEP contribution due date is the earlier of October 16th or the date your tax return is filed.</p>
Oct. 31st— must	<p>Employers' Taxes. Employers of nonagricultural and nonhousehold employees must file return on Form 941 to report income tax withholding and FICA taxes for the third quarter of 2016.⁵</p>
Dec. 15th— year	<p>Estimated Tax. Payment of last installment of 2017 estimated tax by calendar-year corporations (Form 1120-W).</p>
Dec. 31st	<p>Last day for setting up defined contribution and retirement plans such as Pensions</p>

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and 401K plans (Note this deadline does not apply to SEP and IRA plans).

This day 2018
Jan. 16th—

Estimated Taxes. Final installment of 2017 estimated tax (Form 1040-ES) by Individuals.
Final installment of 2017 estimated tax (Form 1041-ES) by trusts, calendar-year estates, and certain residuary trusts in existence more than two years.

- 1 If timely deposits in full payment of tax due were made, the due date for Form 940, Form 941, and Form 943 is February 10, 2017.
- 2 Fiscal-year corporations generally must file within three years of the date the original return was due.
- 3 If timely deposits in full payment of taxes due were made, the due date for Form 941 is May 10, 2017.
- 4 If timely deposits in full payment of taxes due were made, the due date for Form 941 is August 10, 2017.
- 5 If timely deposits in full payment of taxes due were made, the due date for Form 941 is November 10, 2017.
- * The due date is due to the observance of Emancipation Day Holiday in the District of Columbia closing all Federal offices on Monday, April 17th. Maine or Massachusetts will also observe Patriot's Day on Monday, April 17th.