

## 2017 Tax Calendar

To help you make sure you don't miss any important 2017 deadlines, we've provided this summary of when various tax-related forms, payments and other actions are due. Be aware that some deadlines have been moved up or pushed back compared to previous years. Please review the calendar and let us know if you have any questions about the deadlines or would like assistance in meeting them.

### January 31

**Individuals:** Filing a 2016 income tax return (Form 1040) and paying tax due, to avoid penalties for underpaying the January 17 installment of estimated taxes.

**Businesses:** Providing Form 1098, Form 1099 (except for those that have a February 15 deadline) and Form W-2G to recipients. Filing Form 1099 if it includes payments for nonemployee compensation in Box 7.

**Employers:** Providing 2016 Form W-2 to employees; reporting income tax withholding and FICA taxes for fourth quarter 2016 (Form 941); and filing an annual return of federal unemployment taxes (Form 940) and paying any tax due.

**Employers:** Filing 2016 Form W-2 (Copy A) and transmittal Form W-3 with the Social Security Administration.

### February 10

**Individuals:** Reporting January tip income, \$20 or more, to employers (Form 4070).

**Employers:** Reporting income tax withholding and FICA taxes for fourth quarter 2016 (Form 941) and filing a 2016 return for federal unemployment taxes (Form 940), if you deposited on time and in full all of the associated taxes due.

### February 15

**Individuals:** Filing a new Form W-4 to continue exemption for another year, if you claimed exemption from federal income tax withholding in 2016.

**Businesses:** Providing Form 1099-B, 1099-S and certain Forms 1099-MISC (those in which payments in Box 8 or Box 14 are being reported) to recipients.

## February 28

**Businesses:** Filing Form 1098, Form 1099 (other than those with a January 31 deadline) and Form W-2G and transmittal Form 1096 for interest, dividends and miscellaneous payments made during 2016. (Electronic filers can defer filing to March 31.)

## March 10

**Individuals:** Reporting February tip income, \$20 or more, to employers (Form 4070).

## March 15

**Calendar-year S corporations:** Filing a 2016 income tax return (Form 1120S) or filing for an automatic six-month extension (Form 7004), and paying any tax due.

**Calendar-year partnerships:** Filing a 2016 income tax return (Form 1065 or Form 1065-B) or requesting an automatic six-month extension (Form 7004).

## March 31

**Employers:** Electronically filing 2016 Form 1096, Form 1098, Form 1099 (other than those with a January 31 deadline) and Form W-2G.

## April 10

**Individuals:** Reporting March tip income, \$20 or more, to employers (Form 4070).

## April 18

**Individuals:** Filing a 2016 income tax return (Form 1040, Form 1040A or Form 1040EZ) or filing for an automatic six-month extension (Form 4868), and paying any tax due.

**Individuals:** Paying the first installment of 2017 estimated taxes, if not paying income tax through withholding (Form 1040-ES).

**Individuals:** Making 2016 contributions to a traditional IRA or Roth IRA (even if a 2016 income tax return extension is filed).

**Individuals:** Making 2016 contributions to a SEP (unless a 2016 income tax return extension is filed).

**Individuals:** Filing a 2016 gift tax return (Form 709) or filing for an automatic six-month extension (Form 8892), and paying any gift tax due; or filing for an automatic six-month extension (Form 4868) to extend both Form 1040 and, if no gift tax is due, Form 709.

**Household employers:** Filing Schedule H (Form 1040), if wages paid equal \$2,000 or more in 2016 and Form 1040 is not required to be filed. For those filing Form 1040, Schedule H is to be submitted with the return and is thus extended to the due date of the return.

**Trusts and estates:** Filing an income tax return for the 2016 calendar year (Form 1041) or filing for an automatic five-and-a-half month extension to September 30 (Form 7004), and paying any income tax due.

**Calendar-year C corporations:** Filing a 2016 income tax return (Form 1120) or filing for an automatic six-month extension (Form 7004), and paying any tax due.

**Calendar-year corporations:** Paying the first installment of 2017 estimated income taxes.

## May 1

**Employers:** Reporting income tax withholding and FICA taxes for first quarter 2017 (Form 941), and paying any tax due.

## May 10

**Individuals:** Reporting April tip income, \$20 or more, to employers (Form 4070).

**Employers:** Reporting income tax withholding and FICA taxes for first quarter 2017 (Form 941), if you deposited on time and in full all of the associated taxes due.

## May 15

**Exempt organizations:** Filing a 2016 calendar-year information return (Form 990, Form 990-EZ or Form 990-PF) or filing for an automatic six-month extension (Form 8868) and paying any tax due.

**Small exempt organizations (with gross receipts normally of \$50,000 or less):** Filing a 2016 e-Postcard (Form 990-N), if not filing Form 990 or Form 990-EZ.

## June 12

**Individuals:** Reporting May tip income, \$20 or more, to employers (Form 4070).

## June 15

**Individuals:** Filing a 2016 individual income tax return (Form 1040) or filing for a four-month extension (Form 4868), and paying any tax and interest due, if you live outside the United States.

**Individuals:** Paying the second installment of 2017 estimated taxes, if not paying income tax through withholding (Form 1040-ES).

**Calendar-year corporations:** Paying the second installment of 2017 estimated income taxes.

## July 10

**Individuals:** Reporting June tip income, \$20 or more, to employers (Form 4070).

## July 31

**Employers:** Reporting income tax withholding and FICA taxes for second quarter 2017 (Form 941), and paying any tax due.

**Employers:** Filing a 2016 calendar-year retirement plan report (Form 5500 or Form 5500-EZ) or requesting an extension.

## August 10

**Individuals:** Reporting July tip income, \$20 or more, to employers (Form 4070).

**Employers:** Reporting income tax withholding and FICA taxes for second quarter 2017 (Form 941), if you deposited on time and in full all of the associated taxes due.

## September 11

**Individuals:** Reporting August tip income, \$20 or more, to employers (Form 4070).

## September 15

**Individuals:** Paying the third installment of 2017 estimated taxes, if not paying income tax through withholding (Form 1040-ES).

**Calendar-year corporations:** Paying the third installment of 2017 estimated income taxes.

**Calendar-year S corporations:** Filing a 2016 income tax return (Form 1120S) and paying any tax, interest and penalties due, if an automatic six-month extension was filed.

**Calendar-year S corporations:** Making contributions for 2016 to certain employer-sponsored retirement plans, if an automatic six-month extension was filed.

**Calendar-year partnerships:** Filing a 2016 income tax return (Form 1065 or Form 1065-B), if an automatic six-month extension was filed.

## September 30

**Trusts and estates:** Filing an income tax return for the 2016 calendar year (Form 1041) and paying any tax, interest and penalties due, if an automatic five-and-a-half month extension was filed.

## October 2

**Employers:** Establishing a SIMPLE or a Safe-Harbor 401(k) for 2016, except in certain circumstances.

## October 10

**Individuals:** Reporting September tip income, \$20 or more, to employers (Form 4070).

## October 16

**Individuals:** Filing a 2016 income tax return (Form 1040, Form 1040A or Form 1040EZ) and paying any tax, interest and penalties due, if an automatic six-month extension was filed (or if an automatic four-month extension was filed by a taxpayer living outside the United States).

**Individuals:** Making contributions for 2016 to certain retirement plans or establishing a SEP for 2016, if an automatic six-month extension was filed.

**Individuals:** Filing a 2016 gift tax return (Form 709) and paying any tax, interest and penalties due, if an automatic six-month extension was filed.

**Calendar-year C corporations:** Filing a 2016 income tax return (Form 1120) and paying any tax, interest and penalties due, if an automatic six-month extension was filed.

**Calendar-year C corporations:** Making contributions for 2016 to certain employer-sponsored retirement plans, if an automatic six-month extension was filed.

## October 31

**Employers:** Reporting income tax withholding and FICA taxes for third quarter 2017 (Form 941) and paying any tax due.

## November 13

**Individuals:** Reporting October tip income, \$20 or more, to employers (Form 4070).

**Employers:** Reporting income tax withholding and FICA taxes for third quarter 2017 (Form 941), if you deposited on time and in full all of the associated taxes due.

## November 15

**Exempt organizations:** Filing a 2016 calendar-year information return (Form 990, Form 990-EZ or Form 990-PF) and paying any tax, interest and penalties due, if a six-month extension was previously filed.

December 11

**Individuals:** Reporting November tip income, \$20 or more, to employers (Form 4070).

December 15

**Calendar-year corporations:** Paying the fourth installment of 2017 estimated income taxes.

December 29

**Employers:** Establishing a retirement plan for 2017 (generally other than a SIMPLE, a Safe-Harbor 401(k) or a SEP).

We are happy to discuss this with you and help you to better achieve your financial objectives. Feel free to reach out to your personal advisor or contact us at: [cpas@dzhphillips.com](mailto:cpas@dzhphillips.com) or (415) 781-2500.