

2017 Tax Deadlines for **Businesses**

Date	Businesses
31-January	<ul style="list-style-type: none"> • Providing Form 1099-Misc to sub-contractors • Providing W-2's to employees • Filing 1099-Misc and W-2s with IRS/SS Admin • 4th quarter payroll taxes due for 2016 (Form 941)
28-February	Filing Form 1098, 1099s (other than those due in January)
15-March	<ul style="list-style-type: none"> • 2016 Calendar year S-Corporations tax return due (Form 1120S) • 2016 Calendar year Partnerships tax return due (Form 1065) • Retirement plan contributions due for S-Corps and Partnerships unless extension filed
18-April	<ul style="list-style-type: none"> • 2016 Calendar year C-Corporations tax return due (Form 1120) • Calendar year corporations 2017 1st quarter estimate due • 2016 FBAR - Foreign Bank account reporting due
1-May	1st quarter payroll taxes due (Form 941)
15-May	2016 Not for Profit tax returns due (Form 990/990-PF)
15-June	Calendar year C-corporations 2017 2nd quarter estimate due
31-July	<ul style="list-style-type: none"> • 2nd quarter payroll taxes due (Form 941) • Employee Benefit plan returns due (Form 5500)
15-September	<ul style="list-style-type: none"> • 2016 Calendar year S-Corporations extended tax return due (Form 1120S) • 2016 Calendar year Partnerships extended tax return due (Form 1065) • Calendar year C-corporations 2017 3rd quarter estimate due • Retirement plan contributions due for S-Corps and Partnerships if extension filed
16-October	<ul style="list-style-type: none"> • 2016 Calendar year C-Corporations extended tax return due (Form 1120) • Retirement plan contributions due for extended C-Corporation • Employee Benefit plan extended returns due (Form 5500)
31-October	3rd quarter payroll taxes due (Form 941)
15-November	2016 Not for Profit extended tax returns due (Form 990/990-PF)
15-December	Calendar year C-Corporations 2017 4th quarter estimate due

2017 Tax Deadlines for Individuals

Date	Individuals/Trusts
17-January	4th quarter estimates due for 2016 tax year (Form 1040-ES or 1041-ES)
18-April	<ul style="list-style-type: none">• 2016 Individual tax return due (Form 1040)• 2016 Trusts and estates tax return due (Form 1041)• 2016 Gift tax returns due (Form 709)• 1st quarter estimates due for 2017 (Form 1040-ES or 1041-ES)• ROTH and/or IRA contributions due• SEP contributions due (unless filed for federal income tax extension)• 2016 FBAR - Foreign Bank account reporting due
15-June	2nd quarter estimates due for 2017 (Form 1040-ES or 1041-ES)
15-September	3rd quarter estimates due for 2017 (Form 1040-ES or 1041-ES)
2-October	2016 Calendar year Trusts and estates extended tax return due (Form 1041)
16-October	<ul style="list-style-type: none">• 2016 Individual extended tax return due (Form 1040)• SEP contributions due if filed for extension• 2016 Gift extended tax returns due
15-January (2018)	4th quarter estimates due for 2017 (Form 1040-ES or 1041-ES)

If you have any questions regarding these tips or any of the 2017 deadlines, contact:

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