

2017 Important Tax Deadlines

January 17 - Tuesday

- ✓ Individuals:
 - Ø Form 1040 ES - Final payment for 2016 estimated tax
- ✓ Fiduciary Returns:
 - Ø Form 1041 ES - Final payment for 2016 estimated tax

January 31 - Tuesday

- ✓ Employers:
 - Ø TWC - Texas Employer's Quarterly Wage Report
 - Ø Form 941 - Employer's Quarterly Federal Tax Return
 - Ø Form 940 - Employer's Annual Federal Unemployment (FUTA) Tax Return
 - Ø Form W-2 - Employee's Wage Statements to the employees
 - Ø Form W-2 - File Employee's Wage Statements with Social Security Administration
- ✓ Businesses:
 - Ø Form 1099 - Provide various informational statements to recipients of certain payments you made during 2016.
 - Ø Form 1099 - File informational returns with the Internal Revenue Service

March 15 - Wednesday

- ✓ Corporations:
 - Ø Form 1120-S - U.S. Income Tax Return for an S Corporation
- ✓ Partnerships:
 - Ø Form 1065 - U.S. Return of Partnership Income

2017 Important Tax Deadlines

April 18 - Tuesday

- ✓ Individuals:
 - Ø Form 1040 - U.S. Individual Income Tax Return including associated IRA and other related retirement plan contributions
 - Ø Form 1040ES - 1st quarterly estimated tax payment for 2017 tax
- ✓ Fiduciary Returns:
 - Ø Form 1041 - U.S. Income Tax Return for Estates and Trusts
 - Ø Form 1041ES - 1st quarterly estimated tax payment for 2017 tax
- ✓ Corporations:
 - Ø Form 1120 - U.S. Corporation Income Tax Return
 - Ø Form 1120-W - 1st payment of estimated tax for corporation 2017 tax

April 19 – Wednesday – M&M PC Office Closed!

May 1 – Monday

- ✓ Employers:
 - Ø Form 941 - Employer's Quarterly Federal Tax Return
 - Ø TWC - Texas Employer's Quarterly Wage Report

May 15 – Monday

- ✓ Texas Entities with Limited Liability:
 - Ø Texas Franchise Annual Reports (or extension) - Must pay 90% current year report or 100% of prior year tax with an extension.
 - Ø Public Information Report or Ownership Information Report
- ✓ Not-For-Profit:
 - Ø Form 990 - Return of Organization Exempt From Income Tax

June 15 - Thursday

- ✓ Individuals:
 - Ø Form 1040ES - 2nd quarterly estimated tax payment for 2017 tax
- ✓ Fiduciary Returns:
 - Ø Form 1041ES - 2nd quarterly estimated tax payment for 2017 tax
- ✓ Corporations:
 - Ø Form 1120-W - 2nd payment of estimated tax for corporation 2017 tax

June 30 – Friday

- ✓ Taxpayers:
 - Ø FinCEN Form 114 - Report of Foreign Bank and Financial Accounts : Must file if total of foreign accounts > \$10,000

2017 Important Tax Deadlines

July 31 – Monday

- ✓ Employers:
 - Ø Form 941 - Employer's Quarterly Federal Tax Return
 - Ø TWC - Texas Employer's Quarterly Wage Report
- ✓ Employee Benefit Plans:
 - Ø Form 5500 - Annual Return/Report of Employee Benefit Plan

August 15 – Tuesday

- ✓ Texas Entities with Limited Liability:
 - Ø Texas Franchise Annual Reports extended due date for taxpayers whose prior year's Texas Franchise tax liability >\$100K
 - Ø Public Information Report or Ownership Information Report
- ✓ Not-For-Profit:
 - Ø Form 990 - Return of Organization Exempt From Income Tax extended due date

September 15 - Friday

- ✓ Individuals:
 - Ø Form 1040ES - 3rd quarterly estimated tax payment for 2017 tax
- ✓ Fiduciary Returns:
 - Ø Form 1041 - U.S. Income Tax Return for Estates and Trusts final extended due date
 - Ø Form 1041ES - 3rd quarterly estimated tax payment for 2017 tax
- ✓ Partnerships:
 - Ø Form 1065 - U.S. Return of Partnership Income final extended due date
- ✓ Corporations:
 - Ø Form 1120-W - 3rd payment of estimated tax for corporation 2017 tax
 - Ø Form 1120 - U.S. Corporation Income Tax Return final extended due date
- ✓ Form 1120-S - U.S. Income Tax Return for an
 - Ø S Corporation extended due date

2017 Important Tax Deadlines

October 16 – Monday

- ✓ Individuals:
 - Ø Form 1040 - U.S. Individual Income Tax Return - Final extended due date
 - Ø Retirement Plan Contributions due for plans associated with sole proprietor businesses
- ✓ Employee Benefit Plans:
 - Ø Form 5500 - Annual Return/Report of Employee Benefit Plan - final extended due date for Sole Proprietor Plans

October 31 - Tuesday

- ✓ Employers:
 - § TWC - Texas Employer's Quarterly Wage Report
 - § Form 941 - Employer's Quarterly Federal Tax Return

November 15 – Wednesday

- ✓ Texas Entities with Limited Liability:
 - Ø Texas Franchise Annual Reports - final extended due date for all annual reports.
 - Ø Public Information Report or Ownership Information Report
- ✓ Not-For-Profit:
 - Ø Form 990 - Return of Organization Exempt From Income Tax - final extended due date

December 15 - Friday

- ✓ Corporations:
 - Ø Form 1120-W - last payment of estimated tax for corporation 2017 tax

December 31 – Sunday

- ✓ Employers:
 - Ø Form 941 tax deposit - for taxable non-cash employee benefits added to gross pay