

Tax Calendar

2017

JANUARY:

- 17 - Last day to pay 4th Quarter Estimated Taxes for 2016 unless filing return by February 1.
- 31 - Last day to provide 1099s & W2s to those people you paid during the prior year.
- 31 - Last day to provide 1099s & W2s to the government.

FEBRUARY:

- 1 - If you file your prior year's return and pay any tax due by this date, you need not make the 4th Quarter Estimated Tax Payment.

MARCH:

- 14 - Last day to elect to change your calendar year company to a sub-chapter S Corporation for 2017.
- 15 - If you have not called for a tax appointment, please call us to prepare your 2016 tax return.
- 15 - Last day to file your prior years's S Corp (Form 1120S) and C Corp (Form 1120) tax return or to request an extension until September 15.
- 15* - Last day to file your prior year's partnership return (Form 1065) or request an extension until September 15.

APRIL:

- 1 - Last day to withdraw funds from your IRA account if you turned age 70 1/2 in the prior year and haven't already taken a distribution for that year. For other types of plans, contact our office.
- 15* - Last day to file your prior years' individual tax return (Form 1040 or to request an extension to file until October 15
- 15* - Last day to file your prior year's trust returns (Form 1041 or request an extension until September 30.
- 15* - Last day to file your prior year's gift tax return (Form 709)
- 15 - or the date you file your individual tax return whichever is earlier - Last day to make a contribution to a School Tuition Organization, qualifying as an Arizona Tax Credit in the prior year.
- 15 - Last day to make SEP or Keogh contributions unless an extension is filed
- Last day to make an IRA contribution for the prior year.
- 15 - Last day to fund the prior year's Coverdell Education Savings Account.
- 15* - First Estimated Tax installment for the 2017 year due.

** Normally this date is the 15. However, when falling on a Saturday, Sunday or a holiday, it becomes the next business day. District of Columbia holidays (April 16 is Emancipation Day) are treated as legal holidays for purposes of timely filing and payment.*

Although the 18th is the official day this year to file your 2016 Federal Tax Return, your Arizona Tax Return is still due on the 15th so your Federal Return needs to be filed on the 15th, too.

MAY:

- 15 - Last day for Delaware LLCs to file a Public Information Report and a Franchise Tax Return
- 15 - Last day for calendar-year tax exempt charities to file 990 or request an extension to file until November 15.

JUNE:

- 15 - Second Estimated Tax installment for the year 2017 due.
- 15 - Last day for U.S. Citizens living abroad to file their individual tax return (Form 1040) or request an extension.
- 30 - Last day to report Foreign Financial Accounts to the Treasury.

JULY:

- 15 - Second Estimated Tax installment for the year 2017 due.
- 15 - Last day for U.S. Citizens living abroad to file their individual tax return (Form 1040) or request an extension.

SEPTEMBER:

- 15 - Third Estimated Tax installment for the year 2017 due.
- 15 - Last day to file partnership (Form 1065), S Corp (Form 1120S), C Corp (Form 1120), and Trust (Form 1041) returns with an approved extension.

OCTOBER:

- 16 - Last day to file prior year's individual tax return (Form 1040), if you are in the United States with the approved extension.

NOVEMBER:

- 15 - Last day to file Form 990 for calendar year tax exempt charities.

DECEMBER:

- 1 - Time for Year-End Tax Planning
- 31 - Last day to make a current year charitable contribution to organizations that qualify for 3 of the Arizona Tax Credits: Working Poor, Foster Care, Public/Charter Schools, and Military Family Relief.
- 31 - Last day to pay deductible expenses for the 2017 return (doesn't apply to IRA, SEP or Keogh contributions, all of which can be made after December 31, 2017).
- 31 - Last day to place in service business assets that you would like to deduct on your 2017 tax return.
- 31 - Last day to withdraw Required Minimum Distributions from Traditional IRA Accounts and avoid a penalty if you turned age 70 1/2 before 2017.
- 31 - If you are self-employed, December 31 is the last day to set up a Keogh Retirement Account or a SEP IRA if you plan to make a 2017 Contribution.
- 31 - Technically the last day of the year. However, if it falls on a non-business day such as a Saturday or Sunday, you may not be able to take the recommended actions and should consider taking the actions earlier than December 31st.