



Houston CPA Society
A Chapter of the Texas Society of CPAs
Houston TSCPA Foundation

TAX CALENDAR 2017
Individuals and Texas Business Entities

CODES: **Where to file forms and payments (Texas).**
EFTPS Electronic Federal Tax Payment System (EFTPS) must be used to make all federal tax deposits (Credit Cards). Forms 8109 to make the deposit at a bank can no longer be used.

CAD County Appraisal District - Information & Assistance
Division: locate county appraisal district website for address and telephone, or refer to telephone listing for your county. HCAD is located at 13013 Northwest Freeway, Houston, TX. Collector for the particular taxing authority.

COLL COMP Comptroller of Public Accounts, Sales Tax Long Form: P.O. Box 149354, Austin, TX 78714-9354; Phone: 800-252-5555. Franchise Tax: P.O. Box 149348, Austin, TX 78714-9348 Phone 800-252-1381

INS Texas Department of Insurance, Tax Administration (MC 108-2A) P.O. Box 149104, Austin, TX 78714-9104; 800-252-3439.

IRS **Individual 1040:** Internal Revenue Service Center, Austin, TX 73301-0002. If with payment, mail to IRS P.O. Box 1214, Charlotte, NC 28201-1214. **Businesses:** Ogden UT 84201. (Use pre-printed address with payment voucher if provided with return.)

IRS-ES Internal Revenue Service Center, P.O. Box 1300, Charlotte, NC 28201-1300. Use pre-printed address with payment voucher if provided with return.

IRS-FD **Fiduciary 1041:** Internal Revenue Service Center, Ogden, UT 84201-0048. Use pre-printed address if provided with return. If with payment; mail to IRS Ogden, Utah 84201-0148

IRS-G Gift: Internal Revenue Service Center, Cincinnati, OH 45999.

IRS-PH Internal Revenue Service Center, Philadelphia, PA 19255.

IRS-PAY **Payroll info. 941:** If without payment, mail to Internal Revenue Service, Ogden, UT 84201-0005. If with payment; mail to P.O. Box 37941 Hartford, CT 06176-7941. **940:** Internal Revenue Service, Ogden, UT 84201-0046. If with payment: P.O. box 37940, Hartford CT 06176-7940

SSA Social Security Administration, Data Operations Center, Wilkes-Barre, PA 18769; Phone: 800-772-1213.

TWC **(Only with Waiver) Cashier-**Texas Workforce Commission, P.O. Box 149037, Austin TX 78714-9037; Local Phone: 713-953-9211 or 866-274-1722.

JANUARY 17, 2017

IRS-ES Final installment for 2016 **individual** estimated income taxes (Form 1040-ES). **Exceptions: Farmers and Fishermen** can delay payment if they file Form 1040 and pay in full by 3/1/17; **Individuals** can delay payment if they file and pay in full by 1/31/17.

IRS-FD Final installment of 2016 fiduciary estimated tax (1041-ES). **Exception: Trusts & Estates** can delay payment if they file Form 1041 and pay in full by 1/31/17.

JANUARY 20, 2017

COMP Texas State, city and MTA **sales and use** tax returns and payment of tax in full for the quarter and year ended December 31, 2016 (Note 1).

JANUARY 31, 2017

TWC Texas **Unemployment** Quarterly Report (Forms C-3 and C-4) for the quarter ended December 31, 2016. Annual

IRS domestic (Form C-3 DOM) - only employer can file and pay for the preceding calendar year on this date.

IRS Employer due date to furnish **employees** with 2016 (Form W-2) **wage and withholding statement**. Also, Form 1099s due date **for payers**, such as: interest or dividends of \$10 or more, distributions in liquidation, other items, and compensation of \$600 or more, and for amounts withheld on **gambling** winnings (Form W-2G) to be furnished by payer to **recipients**. Business recipients of **more than \$600 of interest** on any mortgage must furnish Form 1098 to payer.

IRS **Annual information returns** of dividends or interest of \$10 or more, distributions in liquidation and other payments of \$600 or more (Forms 1096, 1099, 1098). File W-2G (with copy A), F-1099-R for 2016.

SSA File paper copies of 2016 **Wage and Tax statements** complete with transmittals (Forms W-2, W-2P and W-3).

IRS-PAY **Employer's quarterly** federal tax return (Form 941, 943, or 944) for quarter ended December 31, 2016, (Note 2) and **annual tax return** (Form 945) for 2016.

IRS-PAY **Federal unemployment** tax returns (Form 940) and final deposit for 2016. If timely deposits of federal unemployment tax have been made, including the fourth quarter deposit, the return may be filed as late as **February 10, 2017**.

COLL IRS County, School and other **property taxes** due. **Individuals** may file their 2016 income tax returns (Form 1040) and pay tax due in lieu of payment of the final estimate at January 17, 2017. Open enrollment for the **Affordable Care Act** due date-coverage ends.

IRS-FD **Trusts**, calendar-year estates and certain residuary trusts may file their 2016 income tax returns (Form 1041) and pay tax due in lieu of payment of the final estimate at January 17, 2017. Trustees or issuers of **IRAs and SEPs** must provide participants with a statement of the account's value.

CAD IRS Last day to **pay property taxes** without penalty and interest. **Farmers and fishermen** may file their 2016 income tax return (Form 1040) and pay tax due in lieu of payment of the final estimate at January 17, 2017.

FEBRUARY 15, 2017

IRS Last day for filing Form **W-4** by employees who wish to claim exemption from withholding of income tax for 2016. **Brokers** file Form 1099-B to customers reporting sales of securities including adjusted basis. Also, 1099-S and 1099-MISC (attorney proceeds)

MARCH 6, 2017

IRS-FD Last day for **complex trusts** to distribute income for 2016 deduction, and last day to file Form 1041-T. (The 65-day rule on distributions for 2016 is today).

MARCH 15, 2017

IRS-PH Return and deposit of **tax withheld** from non-resident aliens, **foreign** partnerships, etc. (Forms 1042, 1042S, 8508, and 8809.)

IRS Last date for a calendar-year corporation to file an amended income tax return (**i.e., 1120X**) for 2013.

IRS Calendar-year **partnerships** 2016 income tax return Form 1065 and K-1's, or Form 7004 for 6-month extension

IRS Last day to **elect S Corporation** status (Form 2553). However, exceptions may apply.

IRS Due date or calendar-year **S Corporation** 2016 income tax return, and payment due- Form **1120S**. File Form 7004 for 6-month extension.

MARCH 31, 2017

IRS Due date for **electronically filed forms** 1099 (except 1099-MISC), 1097, 1098, and W-2G.

IRS/SSA **Electronically Filed Annual information returns-(See January 31, 2017).**

APRIL 1, 2017

INS **Annual report** due dates (writing workers compensation insurance) due if effective date was before 10-01-2016. Otherwise, is due by no later than the effective date of their first policy. (See 28 TAC Sec. 166.3(a)(1).)

IRS Individuals who turned 70½ in the preceding year may begin to take its first retirement plan **distribution**.

APRIL 18, 2017

IRS Final day to establish or fund 2016 **IRA**.
Final day for accrual basis, calendar-year employer to make 2016 **contributions** to employees' trust and make 2016 IRA contributions to individual accounts.

IRS Last day for individuals to **file amended** income tax returns for calendar year 2013, and for calendar-year partnership to file amended return for 2013.

IRS **Individual** 2016 income tax returns due and returns of 2016 decedents (Form 1040, 1040A, 1040EZ).
Form 4868 due for six-month extension. Form 5471 due for foreign corporations filed with Form 1040.

IRS U.S. individuals, corporations, etc., with financial interests in a **foreign country** to report 2016 foreign bank, securities and other financial assets abroad. E-File FinCEN Form 114 if the total value of assets is \$10,000 (see FinCEN website). There is an automatic extension to October 16, 2017 for Form 114. If the total value of assets is \$50,000 (Single) or more, attach Form 8938 to the corresponding tax return.

EFTPS Full payment of calendar year 2016 **C Corporation** income tax.

IRS Due date for calendar-year C Corporation 2016 income tax return, and payment due- Form **1120**. File Form 7004 for 5-month extension.

IRS-FD Calendar-year **fiduciary** 2016 income tax returns (Forms 1041/1041A and K-1's) due. File Form 7004 for 5-month extension for trusts and estates.

IRS Split-interest **trust** 2015 information return (Form 5227). File Form 8868 for 3-month extension of time to file.

IRS-G **Gift** tax return (Form 709) for taxable gifts made during 2016. Form 8892 for six-month extension.

IRS-ES First installment of 2017 **individual** (F-1040-ES) and **fiduciary** (F-1041-ES) estimated income taxes.

EFTPS First installment of 2017 calendar-year **Corporation** estimated income taxes.

CAD Due date for filing of **Property tax rendition** form.

APRIL 20, 2017

COMP Texas State, city and MTA **sales and use tax** returns including payment of tax in full for the quarter ended March 31, 2017. (Note 1).

MAY 1, 2017

IRS-PAY Employer's **quarterly** federal tax return (Form 941 or 943 for the quarter ended March 31, 2017. (Note 2).

TWC Texas Unemployment Quarterly Reports (Forms C-3 and C-4) for the quarter ended March 31, 2017.

MAY 15, 2017

IRS Information returns for 2016 for calendar-year **exempt organizations** (Form 990, 990-PF, 990-T, etc.). If fiscal year, must file by the 15th day of 5th month following the close of tax year. File Form 8868 for 6-month extension.

COMP **Texas franchise** Margin tax return and Texas public information annual report for year ended in 2016, or Extension (FILE only) to 11/15/2017 (Note 3).

MAY 30, 2017

CAD Final day to file extended property tax **renditions**. 1st extension May 15 and 2nd extension to May 30th

MAY 31, 2017

IRS Annual statement to IRS regarding 2016 account balances for **IRAs and SEPs** (Form 5498).

JUNE 15, 2017

EFTPS Second installment of 2017 calendar-year **Corporation** estimated income taxes.

IRS-ES Second installment of 2017 **individual** estimated income taxes (Form 1040-ES).

IRS-FD Second installment of 2017 **fiduciary** estimated tax (Form 1041-ES).

IRS-PHIL 2016 tax returns of U.S. citizens and permanent residents **out of the country** on April 18, 2017 (Form 1040), non-resident aliens not subject to withholding on wages (Form 1040NR). (Penalties and interest apply.) Apply to foreign corporations and partnerships without an US office (Forms 1120F and 1065, respectively) and domestic corporations whose records are abroad (Form 1120, et al.)

JULY 20, 2017

COMP Texas state, city and MTA **sales tax and use tax** returns including payment of tax in full for the quarter ended June 30, 2017 (read Note 1)

JULY 31, 2017

TWC **Texas Unemployment** Quarterly Reports (Forms C-3 and C-4) for the quarter ended June 30, 2017.

IRS Employer's 2016 (i.e. end of 7th Mo.) trust information return (**Form 5500** series), as applicable. Extension is due 9 ½ month on Form 5558, as applicable.

IRS-PAY **Employer's quarterly** federal tax return (Form 941 or 943) for the quarter ended June 30, 2017 (Note 2).

SEPTEMBER 15, 2017

EFTPS Third installment of 2017 calendar-year **Corporation** estimated income taxes.

IRS-ES Third installment of 2017 **individual** estimated income taxes (Form 1040-ES).

IRS-FD Third installment of 2017 **fiduciary** estimated tax (Form 1041-ES).

IRS Last day for calendar-year **corporate** 2016 income tax return (Form 1120, 1120-A.) extended 5-months by Form 7004.

IRS Last day for calendar-year **S Corporation** 2016 income tax return (Form 1120S, 1120S K-1s, etc.) extended 6 months by Form 7004.

IRS Last day for **split interest trust** 2015 information return (Form 5227) extended by Form 7004.

IRS Last day calendar-year **partnership** 2015 income tax return (Form 1065, K-1's) extended 5-months by Form 7004.

OCTOBER 2, 2017

IRS-FD Last day for calendar-year **trust and estate** 2016 income tax return (Form 1041/1041A and K-1's) extended 5½ months by Form 7004.

OCTOBER 16, 2017

IRS Last day for **individual** 2016 income tax returns (Form 1040) extended by Form 4868.

IRS-G Last day for **gift** tax return (Form 709) extended by Form 4868.

IRS File Form **5500** if you timely requested an extension.

OCTOBER 20, 2017

COMP Texas State, city and MTA **sales and use tax** returns including payment of tax in full for the quarter ended September 30, 2017 (Note 1).

OCTOBER 31, 2017

TWC Texas **Unemployment** Quarterly Reports (Form C-3 and C-4) for the quarter ended September 30, 2017.

IRS-PAY Employer's quarterly federal tax return (Form 941 or 943) for quarter ended September 30, 2017 (Note 2).

NOVEMBER 15, 2017

COMP Last day to file extended Texas Corporation **Franchise** Margin returns for year ended in 2016.

IRS Last day for information returns for 2016 for exempt Organizations (Form 990, 990-PF, 990-T, etc.) extended by Form 8868.

DECEMBER 15, 2017

EFTPS Final installment of 2017 calendar-year **Corporation** estimated income taxes.

2016 Federal Legal Holidays:

01/02/17 New Years Day	09/04/17 Labor Day
01/16/17 M.L. King Day	10/09/17 Columbus Day
02/20/17 Presidents Day	11/10/17 Veterans Day
05/29/17 Memorial Day	11/23/17 Thanksgiving Day
07/04/17 Independence Day	12/25/17 Christmas Day

DECEMBER 31, 2017

Final day for any calendar-year taxpayer to complete distributions, payments or other financial transactions with closely related parties, including but not limited to: estates, simple corporations. Last day to establish Keogh Plan for 2017 contributions. Last day to spend money from Flexible Spending Accounts. Last day to place assets "in-service" for 2017 depreciation.

NOTE 1: **Sales and use tax** returns are due on or before the 20th day of the month subsequent to the reporting period (month, quarter, and year). A prepayment discount may be earned by reporting and prepaying sales taxes to the state on or before the 15th day of the second month for quarterly filers. **Annual state and local sales and use taxes returns are due 1/20/2017.** Please see the "Caution" section for further information.

NOTE 2: If timely deposits in full payment of tax due were made, the due date for Forms **940, 941 and 943** is 10 days after the applicable due date to file the return.

NOTE 3: The Final **Texas Franchise** Tax Return is due within 60 days after the taxpayer dissolves or merges out of existence, withdraws from Texas, or no longer has sufficient nexus with Texas to be subject to the Franchise tax.

NOTE 4: Annual information returns:

- ♦ Form **1099-Div**-report payment of \$10 or more, taxes withheld, and liquidation distributions.
- ♦ Form **1099-Int**-report payment of \$10 or more. Interest paid in the course of a trade of business is reportable when the amount totals \$600 or more for any person.
- ♦ Form **1099-Misc**-\$10 in gross royalty payments, of \$600 for rents or services, in course of a trade or business, was paid.
- ♦ Form **1096**-Annual summary and Transmittal of U.S. Information Returns.

CAUTION:

- ♦ The extension discussed merely extends the filing date of the return. Filing an extension does not, however, extend the payment of tax.
- ♦ In many cases the information contained on Annual Information Returns (See Note 4) must be reported to the IRS by means of magnetic media.
- ♦ **Sales and Use** tax returns must be filed together with the tax due. If the retailer has a tax liability of less than \$500 for a calendar month, or \$1,500 for a calendar quarter, he qualifies for quarterly filing and payment of the tax; if the liability is less than \$1,000 (of state taxes at the rate of .0625, not including local tax) for a calendar year, the retailer may request authorization to file and pay annually. Note only the due dates for a retailer filing quarterly are listed.
- ♦ Due dates are subject to change. **Federal due dates are extended to the next business day if the due date falls on a weekend or holiday. Not all state due dates receive this extension. This is an extension of time to file only, tax payments may still be considered late.**

Houston CPA Society

Relations with Taxing Authorities Committee

Rene Lozano, RTA Member

(Disclosure: Exceptions may apply. This document does not include all tax due dates.)