

## 2017 Corporate Income/Franchise Tax Calendar

### January 2017

Due date	Tax type	Jurisdiction	Form
1/31/2017	Corporate Income/Franchise	Federal	1098; 1098-E; and 1098-T
Provide Form 1098 to each individual from whom \$600 or more in mortgage interest was received in connection with a trade or business in prior year. Lenders provide Form 1098-E if \$600 or more of student loan interest was received. Certain educational institutions provide Form 1098-T if tuition was received or reimbursed			
1/31/2017	Corporate Income/Franchise	Federal	1099 series
Provide statements for prior year to recipients of dividends and certain distributions, interest, patronage dividends, original issue discount, proceeds from the broker, barter exchange and real estate transactions, certain government payments, long-term care and accelerated death benefits, distributions from medical savings accounts, and miscellaneous income. (Form 1099 series)			
1/31/2017	Corporate Income/Franchise	Federal	Information return
Provide statement (no official form) to each payer in a transaction involving more than \$10,000 cash during prior year. (Form 8300 must have been filed with the IRS by the 15th day after the transaction.)			

### February 2017

Due date	Tax type	Jurisdiction	Form
2/28/2017	Corporate Income/Franchise	Federal	1098
File paper Form 1098 with the IRS for each individual from whom \$600 or more in mortgage interest was received in connection with a trade or business in previous year			
2/28/2017	Corporate Income/Franchise	Federal	1099, plus 1096 or 4804
Deadline for paper filing for prior year Forms 1099 with the IRS to report payments of dividends and certain distributions, interest, original issue discount, amounts paid in broker and barter exchange, amounts in real estate transactions, rent, royalties			
2/28/2017	Corporate Income/Franchise	Federal	8809
An extension for filing Forms 1098, 1099 and W-2G on paper can be obtained by filing Form 8809			

### March 2017

Due date	Tax type	Jurisdiction	Form
3/15/2017	Corporate Income/Franchise	Federal	2553
Last day for a calendar year corporation to elect S corporation status beginning with current tax year (file Form 2553)			
3/15/2017	Corporate Income/Franchise	Federal	5471
Attach Form 5471 to corporate income tax return and file both by the due date (including extensions) for the corporate tax return			
3/31/2017	Corporate Income/Franchise	Federal	1098; 1099; and W-2G
Deadline for electronic filing of Forms 1098, 1099, and W-2G with the IRS, if filing electronically (not by magnetic media)			
3/31/2017	Corporate Income/Franchise	Federal	8809
An extension for electronic filing of Forms 1098, 1099 and W-2G can be obtained by filing Form 8809			

## April 2017

Due date	Tax type	Jurisdiction	Form
4/18/2017	Corporate Income/Franchise	Federal	1120-W
First installment of current year estimated income tax from calendar-year corporations (Form 1120-W)			
4/18/2017	Corporate Income/Franchise	Federal	1120 series; use 7004 plus payment for extension
Last day for domestic C corporations or foreign corporations with offices in the U.S. to file prior year income tax return (Form 1120 series). File Form 7004, together with payment, to obtain an automatic extension of time to file.			

## May 2017 - No items to display

## June 2017

Due date	Tax type	Jurisdiction	Form
6/15/2017	Corporate Income/Franchise	Federal	1120-W
Second installment of current year estimated income tax due from calendar-year corporations (Form 1120-W)			

## July 2017 - No items to display

## August 2017 - No items to display

## September 2017

Due date	Tax type	Jurisdiction	Form
9/15/2017	Corporate Income/Franchise	Federal	1120-W
Deposit the third installment of current year estimated income tax by corporations (use Form 1120-W to determine estimated tax liability)			
9/15/2017	Corporate Income/Franchise	Federal	5471
Attach Form 5471 to corporate income tax return and file by extended due date			
9/15/2017	Corporate Income/Franchise	Federal	1120 series
Last day of filing for previous year income tax return (Form 1120 series) by corporations that obtained an automatic filing extension			

## October 2017 - No items to display

**November 2017 - No items to display**

**December 2017**

Due date	Tax type	Jurisdiction	Form
12/15/2017	Corporate Income/Franchise	Federal	1120-W
Fourth installment of the current year estimated income tax by corporations (use Form 1120-W to determine estimated tax liability)			