

October 2017: Employer's business tax calendar

NOTE: Saturdays, Sundays and legal holidays as observed in the District of Columbia are taken into account to determine due dates. Under the federal deposit rules, you're allowed a deposit shortfall of the greater of \$100 or 2% of your tax liability.

Semiweekly and monthly deposits are for the deposits of FICA and withheld income taxes due on wages paid during the time periods indicated.

Oct. 4

Semiweekly deposit for wages paid on Sept. 27, 28 and 29.

Oct. 6

Semiweekly deposit for wages paid on Sept. 30, Oct. 1, 2 and 3.

Oct. 10

Employees who work for tips. If employees received \$20 or more in tips during September, they should report them to you on Form 4070.

Oct. 12

Semiweekly deposit for wages paid on Oct. 4, 5 and 6.

Oct. 13

Semiweekly deposit for wages paid on Oct. 7, 8, 9 and 10.

Oct. 16

Monthly deposit for wages paid in September, if the semiweekly deposit rule didn't apply.

Corporations. File a 2016 calendar year income tax return (Form 1120) and pay any tax, interest and penalties due. This due date applies only if you timely requested an automatic six-month extension; otherwise, the return should have been filed by April 18.

Oct. 18

Semiweekly deposit for wages paid on Oct. 11, 12 and 13.

Oct. 20

Semiweekly deposit for wages paid on Oct. 14, 15, 16 and 17.

Oct. 25

Semiweekly deposit for wages paid on Oct. 18, 19 and 20.

Oct. 27

Semiweekly deposit for wages paid on Oct. 21, 22, 23 and 24.

Oct. 31

All employers. Quarterly filers file Form 941 for the third quarter of 2017. Deposit any undeposited tax. If the total is less than \$2,500 and not a shortfall, you can pay it with the return. If you deposited the tax for the quarter in full and on time, you have until Nov. 13 to file the return. **Annual filers** deposit any undeposited tax, if the total liability is \$2,500 or more for 2017, but less than \$2,500 for the third quarter. **All employers** deposit FUTA taxes owed through September, if more than \$500.