

TAX ALERT: 2017 FILINGS – WHAT YOU NEED TO KNOW

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January 2017

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Due dates for filing of certain tax returns and information returns have been changed - see chart below for more information.

The new due dates will go into effect for the 2016 tax and calendar years (2017 filing season).

One of the first 2017 filings will be the filing of Form 1099-MISC (Non-Employee Compensation to Independent Contractors, Legal Fees, etc.) and Form W-2 (Wage and Tax Statement); both of which are now due to be filed to the Internal Revenue Service on January 31, 2017 (the same date they are due to taxpayers). As a reminder, you should have already obtained a completed Form W-9 from each contractor during the year 2016.

Return Type	Form Number	New Due Date/ Extended Due Date	Original Due Date
Information returns	W-2 and 1099	Forms W-2 & 1099-MISC due to IRS/SSA January 31; all other Forms 1099 due February 28	To IRS/SSA February 28
FinCEN Report Foreign Bank Reporting	114	April 15 October 15	June 30
C Corporation (calendar year)	1120	April 15 September 15	March 15 September 15
S Corporation (calendar year)	1120S	Remains the same	March 15 September 15
Partnership (calendar year)	1065	March 15 September 15	April 15 September 15

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Return Type	Form Number	New Due Date/ Extended Due Date	Original Due Date
Trust and Estate	1041	April 15 September 30	April 15 September 15
C Corporation with June 30th fiscal year end	1120	September 15 April 15	September 15 March 15
C Corporation with fiscal year end other than December 31st or June 30th	1120	15th day of 4th, month after year end; 15th day of 10th month after year end	15th day of 3rd month after year end; 15th day of 9th month after year end

For more information

If you have questions about this alert, please contact [John N. Evans](#), Partner-in-Charge of the New Jersey Office at JEvans@markspaneth.com or any of our [Marks Paneth professionals](#).

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