**Abstract:** This calendar notes important tax deadlines for the fourth quarter of 2017.

**Tax calendar**

**October 16** — Personal returns that received an automatic six-month extension must be filed today and any tax, interest and penalties due must be paid.

* The Financial Crimes Enforcement Network (FinCEN) Form 114, “Report of Foreign Bank and Financial Accounts (FBAR),” must be filed by today, if it hasn’t been filed already, for offshore bank account reporting. (This report received an automatic extension to today if not filed by the original due date of April 18.)
* If a six-month extension was obtained, calendar-year C corporations should file their 2016 Form 1120 by this date.
* If the monthly deposit rule applies, employers must deposit the tax for payments in September for Social Security, Medicare, withheld income tax and nonpayroll withholding.

**October 31** — The third quarter Form 941 (“Employer’s Quarterly Federal Tax Return”) is due today and any undeposited tax must be deposited. (If your tax liability is less than $2,500, you can pay it in full with a timely filed return.) If you deposited the tax for the quarter in full and on time, you have until November 10 to file the return.

* If you have employees, a federal unemployment tax (FUTA) deposit is due if the FUTA liability through September exceeds $500.

**November 15** — If the monthly deposit rule applies, employers must deposit the tax for payments in October for Social Security, Medicare, withheld income tax, and nonpayroll withholding.

**December 15** — Calendar-year corporations must deposit the fourth installment of estimated income tax for 2017.

* If the monthly deposit rule applies, employers must deposit the tax for payments in November for Social Security, Medicare, withheld income tax and nonpayroll withholding.

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