

DUE DATE ON SATURDAY, SUNDAY OR HOLIDAY

Filing or payment (excluding insurance gross premium tax and surplus lines premium tax) may be performed, without penalty, on the next succeeding day that is not a Saturday, Sunday or legal holiday. For the Department of Workforce Development, the Saturday deadlines still apply.

JANUARY

JANUARY 1, 2017

- Corporate quarterly estimated tax payments are due on the 20th day of the fourth, sixth, ninth, and 12th month of the taxpayer's fiscal year. For calendar year filers, this means the due dates are April 20, June 20, September 20, and December 20. **Indiana Department of Revenue (IDOR).**
- Take inventory of floor stocks of ozone-depleting chemicals. Tax is due June 30. **Internal Revenue Service (IRS).**
- Annual permit fees are due for regulated places of amusement and entertainment one year from the month the permit was issued. **State Fire Marshal.**
- First day to file for the previous tax year an Indiana adjusted gross income tax return (Form IT-40 or Form IT-40PNR), corporation income tax return (Form IT-20), non-profit gross income tax return (Form IT-20NP), withholding agents return (Form WH-3), declarations of estimated tax for 2016 on the tax return and information return including partnerships (Form IT-65) and small business corporations (Form IT-20S, Form FIT-20 and Form URT). **IDOR.**
- All aircraft dealers not renewed (Form AE-8) by December 31 of previous year are canceled. All dealer inventory aircraft will be subject to regular registration, excise tax and sales tax (Form AE-7). **IDOR.**
- Intrastate motor carrier decals must be displayed on qualified commercial vehicles. **IDOR.**
- Interstate IFTA decals must be displayed on qualified commercial motor vehicles. **IDOR.**
- Assessment date for all tangible property. **Township and County Assessor.**

JANUARY 5, 2017

- Deadline to file most deductions and credits that were completed, signed, and dated by December 31. **County Auditor.**

JANUARY 15, 2017

- Final payment of 2016 individual estimated tax is due unless 2016 income tax return is filed and tax paid by January 31, 2017. **IRS/IDOR.**
- Dealer aircraft inventory excise tax due on all inventory held at close of business day (Form AE-7/Dealer Tax Computation Sheet). **IDOR.**
- Last day for farmers to file their 2016 declaration of estimated adjusted gross income tax return (Form IT-40ES) quota (calendar-year basis). **IDOR.**
- Final payment of 2016 estimated tax of trusts and estates. Form 1041ES is due unless Form 1041 is filed and tax paid by January 31, 2017. **IRS.**

JANUARY 31, 2017

- Intrastate Motor Carrier Quarterly Report for fourth quarter 2016 due (Form MCFT-101). **IDOR.**
- Interstate Motor Carrier Quarterly Report for fourth quarter 2016 due (Form IFTA-101). **IDOR.**
- Motor Carrier Claim for Proportional Use Credit (Form MCS-1789) due. **IDOR.**
- Due date of 2016 individual income tax return and payment of tax if the estimated tax payment normally due January 15, 2017, was postponed. **IRS/IDOR.**
- Due date of Employers Quarterly Federal Tax Return (Form 941) for fourth quarter of 2016. If taxes were deposited in full and on time, then return may be filed by February 10. **IRS.**
- Due date of Employers Annual Federal Unemployment Tax Return (Form 940 or 940EZ) for 2016. If taxes were deposited in full and on time, return may be filed by February 10. **IRS.**
- Due date of fourth quarter 2016 Quarterly Federal Excise Tax Return (Form 720). **IRS.**
- Last day to furnish Forms W-2, W-2G, 1098, and 1099 to recipients. **IRS.**
- Due date of Employers Annual Return for Agricultural Employees (Form 943). If taxes were deposited in full and on time, then return may be filed by February 10. **IRS.**
- Last day to file contribution report (UC-1) and quarterly payroll (UC-5A/UC-5B) for fourth quarter of 2016. Reports can be electronically filed at <https://uplink.in.gov/ESS/ESSLogon.htm>. **Indiana Department of Workforce Development.**
- Last day on which 2016 state unemployment security contributions (SUTA) may be paid for full credit against federal unemployment tax (FUTA). **Indiana Department of Workforce Development.**

- Second Injury Assessment payments are due. **Worker's Compensation Board of Indiana.**
- Due date for filing Form 945 to report income tax withheld from nonpayroll payments made in 2016. Examples of nonpayroll items include pensions, IRAs, gambling winnings, and backup withholding. If taxes were deposited in full and on time, then return may be filed by February 10. **IRS.**
- License plate fee deadline for corporate-owned passenger and recreational vehicles, light-duty trucks (11,000 lbs. or less) and motorcycles. All trust-owned vehicles also expire. **BMV License Branches.**
- Last day to give each person for whom you filed a 2016 cash transaction report (Form 8300) a statement that the information was furnished to the IRS. **IRS.**
- Due date for annual ST-103 sales tax filers.
- First payment to Second Injury Fund due. **Worker's Compensation Board of Indiana.**
- Last day for filing individual adjusted gross income tax return for 2016 in lieu of making final quarterly payment on January 15. **IDOR.**
- Due date for WH-3 with W-2, 1099 or W-2G. **IDOR.**
- Last day for employers to file withholding tax statements (Form W-2) for all employees and annual reconciliation (Form WH-3) for state withholding. **IDOR.**

FEBRUARY

FEBRUARY 1, 2017

- OSHA Form 300A – Summary of Work-Related Injuries and Illnesses – for the year 2016 must be posted in a prominent place for employee review at each establishment from February 1 to April 30. **Indiana Department of Labor (IDOL).**
- Due date for surplus lines and industrial insured premium tax (2.5%). **Indiana Department of Insurance.**
- Annual permit fees are due for regulated places of amusement and entertainment one year from the month the permit was issued. **State Fire Marshal.**

FEBRUARY 7, 2017

- Last day to notify employees who had no income

tax withheld about earned income tax credit. You may have included this notice with Form W-2. IRS.

FEBRUARY 15, 2017

- Employers must begin withholdings on employees who claimed exemption on Form W-4 in 2016 unless a 2017 Form W-4 has been received. IRS.
- Last day for DLGF (Department of Local Government Finance) to certify property tax rates payable in 2017. **Indiana Department of Local Government Finance.**

FEBRUARY 28, 2017

- Due date of Transmittal of Wage and Tax Statements (Form W-3) and Copy A of Form W-2. Send to: Social Security Administration, Data Operations Center, Wilkes-Barre, PA 18769. (Note: 250 or more Forms W-2 require electronic media filing.) IRS.
- Due date of Employers Annual Information Return of Tip Income and Allocated Tips (Form 8027 and 8027-T) for 2016. Send to: Internal Revenue Service, Cincinnati, OH 45999. (Note: 250 or more Forms 8027 require electronic or magnetic media filing.) IRS.
- Due date of Annual Summary and Transmittal of U.S. Information Returns (Form 1096) and Copy A of Forms 1098, 1099, and W-2G. For non-employee compensation, dividend and interest payments of \$10 or more, rents, annuities, royalties, gambling winnings, etc. (Note: 250 or more Forms 1098, 1099, or W-2G require electronic or magnetic media filing.) IRS.
- Due date of Employers Annual Railroad Retirement Tax Return (Form CT-1). Send to: Internal Revenue Service Center, Cincinnati, OH 45999-0007. IRS.
- Payment due of 2016 estimated tax by farmers (Form 1040ES voucher) unless tax return is filed and tax paid by February 28, 2017. IRS.

MARCH

MARCH 1, 2017

- Last day for farmers and fishermen to file their 2016 U.S. Individual Income Tax Return (Form 1040) and pay in full any tax in lieu of having filed 2016 form 1040ES (Estimated Tax for Individuals.) IRS.
- Last day for farmers to file 2016 individual income tax returns and pay in full any tax in lieu of having filed 2016 Form IT-40ES. IDOR.
- Balance of 2016 insurance gross premium tax and reports due. **Indiana Department of Insurance.**
- Annual permit fees are due for regulated places of amusement and entertainment one year from the month the permit was issued. **State Fire Marshal.**

MARCH 6, 2017

- Last day for fiduciary to file Form 1041-T to allocate estimated tax payments to beneficiaries (calendar year). IRS.

MARCH 15, 2017

- Last day to provide Schedule K-1 (Form 1065-B) to partners in electing large partnerships. IRS.

- Annual Withholding Tax Return for U.S. Source Income of Foreign Persons (Form 1042) is due. Send Forms 1042 and Forms 1042-S to: Internal Revenue Service Center, Philadelphia, PA 19255. (Note: 250 or more Forms 1042-S require electronic or magnetic media filing.) IRS.
- Last day for calendar-year domestic corporations to file their 2016 income tax return (Form 1120, 1120-A, or 1120S). IRS.
- Last day for calendar-year corporations to file Form 2553 to elect S-corporation status. IRS.

MARCH 30, 2017

- Last date to file for property tax deductions for 2016 pay 2017 on a mobile or manufactured home that is not assessed as real property. **County Auditor.**

MARCH 31, 2017

- First day to file for property tax deductions for 2017 pay 2018 on a mobile or manufactured home that is not assessed as real property. **County Auditor.**

APRIL

APRIL 1, 2017

- Annual permit fees are due for regulated places of amusement and entertainment one year from the month the permit was issued. **State Fire Marshal.**
- Proportional use credit certification application due for new applicants. IDOR.
- Public utility assessment reports due. **Indiana Department of Local Government Finance.**
- Last day for filing most property tax exemptions. **County Assessor.**

APRIL 15, 2017

- Estimated quarterly insurance gross premium tax due. **Indiana Department of Insurance.**
- First installment and remittance due on declaration of estimated individual adjusted income tax (Form IT-40ES). IDOR.
- Due date for certain Exempt Organization Business Income Tax Return (Form 990-T) items for calendar-year basis organizations. Items due on this date include employee pension plan trusts under code section 401(a), medical savings accounts, and IRAs (including SEPs, SIMPLEs, ROTHs, and education IRAs). IRS.
- Due date of 2016 annual individual income tax return (Form 1040, 1040A, or 1040EZ) and full payment of remaining tax (calendar year). IRS/IDOR.
- Due date of first installment of estimated tax for individuals (Form 1040-ES) for the year 2017. Individuals who receive at least two-thirds of their estimated gross income from farming may make a sincere effort to pay all of their estimated federal income tax on January 15, 2017 (calendar year). IRS/IDOR.
- Last day to file fiduciary return (Form 1041) for a decedent's estate for 2016 or for a trust for 2016 (calendar-year basis). IRS.
- Due date of first estimated tax payment (Form 1041-ES) for an estate or trust for 2017. IRS.
- Due date of annual partnership return (Form

1065) (calendar-year basis). IRS.

- Due date of first installment of corporation estimated tax (Form 1120-W) (calendar-year basis). IRS.
- Annual federal gift tax return (Form 709) due. IRS
- Farmers annual adjusted gross income tax return due for those who did not file declaration of estimated tax return on January 15. IDOR.
- Last day for filing declaration of estimated adjusted gross income tax (Form IT-40) for the year 2017 and payment of at least the first installment of estimated tax for individuals required to file such declaration. (Individuals who receive at least two-thirds of their gross income from farming may postpone their filing of such declaration for 2017 until January 15, 2017) (calendar-year basis). IDOR.
- Indiana corporation income tax returns (Form URT-1) due for corporations (calendar-year filers). IDOR.
- Last day to file annual partnership return (Form IT-65), small business corporation return (Form IT-20S) and financial institutional return (Form FIT-20) (calendar-year filers). IDOR.
- Last day to file Form IT-9, Application for Extension of Time to File. IDOR.
- Last day for non-residents to file annual adjusted gross income tax return (Form IT-40PNR). IDOR.

APRIL 19, 2017

- Last day for county treasurers to mail property tax bills. **County Treasurer.**

APRIL 20, 2017

- Due date for filing corporation quarterly return (Forms IT-6, FT-QP and URT-Q) for taxpayers on a calendar-year basis or with a fiscal year that ends on the closing date of the calendar quarter. IDOR.

APRIL 30, 2017

- Last day to file contribution report (UC-1) and quarterly payroll (UC-5A/UC-5B) for first quarter of 2017. Reports can be electronically filed at <https://uplink.in.gov/ESS/ESSLogon.htm>. **Indiana Department of Workforce Development.**
- Intrastate Motor Carrier Quarterly Report for first quarter due (Form MCFT-101). IDOR.
- Interstate Motor Carrier Quarterly Report for first quarter due (Form IFTA-101). IDOR.
- Motor Carrier Claim for Proportional Use Credit (Form MCS-1789) due. IDOR.
- Last day to file combined withholding tax and federal insurance contributions tax return (Form 941) for first quarter of 2017. IRS.
- Last day to deposit first quarter 2017 federal unemployment tax payments (Form 940) if more than \$500. IRS.
- Due date of Form 720 (Quarterly Federal Excise Tax Return). IRS.

MAY

MAY 1, 2017

- Annual permit fees are due for regulated places of amusement and entertainment one year from the month the permit was issued. **State Fire Marshal.**

MAY 10, 2017

- (Later of May 10 or 45 days after date of tax statement mailed.) Last day to file an appeal on tangible property assessment for preceding assessment year with taxes payable in the current year unless filing pursuant to a notice of assessment. **County and Township Assessor.**
- Last day for payment of first installment of local property tax. **County Treasurer.**

MAY 15, 2017

- Last day to file personal property assessment returns unless extension (maximum of 30 days) is granted. Failure to return all required information in a personal property tax return results in a \$25 penalty. Failure to timely file a return or be granted an extension of time will result in a \$25 penalty. If the return is not filed within 30 days after such return is due, a penalty equal to 20% of the tax determined to be due will be imposed. **County and Township Assessor and Auditor.**
- Last day to file an amended personal property return for the January 1, 2016 assessment date unless an extension was granted by township or county assessor. **County and Township Assessor.**

MAY 16, 2017

- Last day for calendar-year taxpayers to file non-profit income tax return (Form IT-20NP) and Annual Report (Form NP-20). **IDOR.**
- Due date of Return of Organization Exempt from Income Tax (Form 990 or 990-EZ) for calendar-year basis organizations. **IRS.**
- Due date of Exempt Organization Business Income Tax Return (Form 990-T) for calendar-year basis organizations. Note: Form 990-T filings for employee pension plan trusts under code section 401(a), medical savings accounts and IRAs (including SEPs, SIMPLEs, ROTHs, and education IRAs) are due April 15. **IRS.**
- Due date of 2016 Fiduciary Return (Form IT-41) for a decedent's estate or for a trust (calendar year). **IDOR.**
- Indiana corporation income tax return (Forms IT-20) due for corporations (calendar year filers). **IDOR.**
- Partnerships and S corporations that made a code section 444 election must file Form 8752 to report the required payment under code section 7519. Filing is required even if required payment is zero. **IRS.**
- Based aircraft reports due. All airports are required to submit a listing of all aircraft based at their location. **IDOR.**

MAY 31, 2017

- Last day for fireworks retail stand permit application to be submitted. **State Fire Marshal.**

JUNE

JUNE 1, 2017

- Annual permit fees are due for regulated places of amusement and entertainment one year from the month the permit was issued. **State Fire Marshal.**

JUNE 15, 2017

- Estimated quarterly gross insurance premium tax due. **Indiana Department of Insurance.**

- Second payment to Second Injury Fund due. **Worker's Compensation Board of Indiana.**

- Second Injury Assessment payments are due. **Worker's Compensation Board of Indiana**

JUNE 16, 2017

- Second installment and remittance due on declaration of estimated individual adjusted gross income tax (Form IT-40ES). **IDOR.**
- Due date for second installment or amendment of estimated individual federal income tax for the year 2017 (calendar-year basis). **IRS.**
- Second installment of estimated corporation income taxes due (Form 1120-W) (calendar-year basis). **IRS.**
- Due date for second installment payment of estate or trust tax for 2017 (Form 1041-ES). **IRS.**

JUNE 20, 2017

- Due date for filing corporation quarterly return (Forms IT-6, FT-QP and URT-Q) for taxpayers on a calendar-year basis or with a fiscal year that ends on the closing date of the calendar quarter. **IDOR.**

JUNE 30, 2017

- Deposit floor stocks tax on ozone-depleting chemicals in inventory as of 1/1/06. **IRS.**
- Last day to pay delinquent employment security contributions for inclusion in the June 30 experience account balance used in experience ratings. **Indiana Department of Workforce Development.**
- Last day for qualified taxpayers to claim an income tax credit or refund of a unified tax credit for the elderly. **IDOR.**

JULY

JULY 1, 2017

- First day for filing Heavy Vehicle Use Tax Return (Form 2290) and paying the tax. Applicable to any highway motor vehicle that has a taxable gross weight of 55,000 pounds or more for the taxable year ending June 30, 2017. **IRS.**
- Those in the business of accepting wagers must register and pay the annual tax (Form 11-C). The return is filed with the Internal Revenue Service Center, Cincinnati, OH 45999-0101. **IRS.**
- Annual permit fees are due for regulated places of amusement and entertainment one year from the month the permit was issued. **State Fire Marshal.**

JULY 3, 2017

- Railroad car company assessment reports due. (Tax collectible by Indiana Department of Revenue is delinquent after December 31.) **Indiana Department of Local Government Finance.**

JULY 31, 2017

- Self-Insurance Renewal Applications are due. Forms are available on the Worker's Compensation Board's website: www.in.gov/wcb. **Worker's Compensation Board of Indiana.**
- Last day to file contribution report (UC-1) and quarterly payroll (UC-5A/UC-5B) for second quarter of 2016. Reports can be electronically filed at <https://uplink.in.gov/ESS/ESSLogon.htm>. **Indiana Department of Workforce Development.**

- Intrastate Motor Carrier Quarterly Report for second quarter due (Form MCFT-101). **IDOR.**

- Interstate Motor Carrier Quarterly Report for second quarter due (Form IFTA-101). **IDOR.**

- Motor Carrier Claim for Proportional Use Credit (Form MCS-1789) due. **IDOR.**

- Due date of Forms 5500 and 5500-EZ, Return/Report of Employee Benefit Plan for calendar-year taxpayers. (Fiscal-year filers: Return by last day of seventh month after end of accounting period). **Department of Labor's Employee Benefits Security Administration.**

- Due date of second quarter 2017 federal unemployment tax payments (Form 940) if more than \$500. **IRS.**

- Due date of second quarter Federal Excise Tax Return (Form 720). **IRS.**

- Due date of quarterly combined withholding tax and federal insurance contributions tax return (Form 941). **IRS.**

AUGUST

AUGUST 1, 2017

- Due date for surplus lines and industrial insured premium tax (2.5%). **Indiana Department of Insurance.**
- Annual permit fees are due for regulated places of amusement and entertainment one year from the month the permit was issued. **State Fire Marshal.**

AUGUST 15, 2017

- Due date of individual income tax if automatic extension was filed by April 15. **IRS.**

AUGUST 31, 2017

- Due date of heavy vehicle use tax (Form 2290) for year ending June 30, 2017. Full payment of tax due. (See July 1.) **IRS.**
- Certificates of Self-Insurance for Worker's Compensation expire. **Worker's Compensation Board of Indiana.**

SEPTEMBER

SEPTEMBER 1, 2017

- Annual permit fees are due for regulated places of amusement and entertainment one year from the month the permit was issued. **State Fire Marshal.**

SEPTEMBER 15, 2017

- Due date for third installment of estimated individual federal income tax for the year 2017 (calendar-year basis). **IRS.**

- Due date of third installment of corporation estimated tax. (Form 1120-W). **IRS.**

- Due date for third installment of estate or trust estimates tax for 2017 (Form 1041-ES). **IRS.**

- MCFT and IFTA Renewals become available to process **IDOR.**

- Estimated quarterly insurance gross premium tax due. **Indiana Department of Insurance.**

- Last day for filing 2016 return of calendar-year corporation (Form 1120, 1120-A or 1120-S) that obtained extension of time to file. **IRS.**

- Third installment and remittance due on the declaration of estimated individual adjusted gross

income tax (Form IT-40ES). IDOR.

SEPTEMBER 20, 2017

- Due date for filing corporation quarterly return (Forms IT-6, FT-QP and URT-Q if financial institution) for taxpayers on a calendar-year basis or with a fiscal year that ends on the closing date of the calendar quarter. IDOR.

OCTOBER

OCTOBER 1, 2017

- Annual permit fees are due for regulated places of amusement and entertainment one year from the month the permit was issued. **State Fire Marshal.**
- Worker's Compensation Board can conduct the Second Injury Fund assessment one time per year anytime the fund balance falls below \$1 million on or before October 1. **Worker's Compensation Board of Indiana.**

OCTOBER 31, 2017

- Last day to file contribution report (UC-1) and quarterly payroll (UC-5A/UC-5B) for third quarter of 2016. Reports can be electronically filed at <https://uplink.in.gov/ESS/ESSLogon.htm>. **Indiana Department of Workforce Development.**
- Last day to file third quarter Federal Excise Tax Return (Form 720). **IRS.**
- Intrastate Motor Carrier Quarterly Report for third quarter due (Form MCFT-101). **IDOR.**
- Interstate Motor Carrier Quarterly Report for third quarter due (Form IFTA-101). **IDOR.**
- Motor Carrier Claim for Proportional Use Credit (Form MCS-1789) due. **IDOR.**
- Last day to deposit third quarter 2017 federal unemployment tax payments if more than \$500. **IRS.**
- Last day to file combined withholding tax and federal insurance contributions tax return (Form 941) for third quarter of 2017. **IRS.**

NOVEMBER

NOVEMBER 1, 2017

- Annual permit fees are due for regulated places of amusement and entertainment one year from the month the permit was issued. **State Fire Marshal.**
- For UST contractor certification information, see any day of the year column. The annual renewal only applies to reciprocal certification, and the Indiana certification date is based on the date issued by another state. **State Fire Marshal.**

NOVEMBER 13, 2017

- Second installment of 2016 pay 2017 taxes due. **County and Township Assessor.**

NOVEMBER 14, 2017

- Last day to file individual income tax return (IT-40) under extension of time to file. **IDOR.**

NOVEMBER 30, 2017

- Domestic insurance companies must notify Department of Insurance and Department of Revenue of intent to pay gross premium tax or adjusted gross income tax (optional). **Indiana Department of Insurance.**
- Last day to file intrastate renewals (Form BAS-1). **IDOR.**

- Last day to file Unified Carrier interstate registration (Form BAS-2) via email. **IDOR.**

DECEMBER

DECEMBER 1, 2017

- Annual permit fees are due for regulated places of amusement and entertainment one year from the month the permit was issued. **State Fire Marshal.**
- Last day for public charities and governmental employers to change contribution status by filing SF2432, Election to Pay Tax. **Indiana Department of Workforce Development.**

DECEMBER 15, 2017

- Due date of fourth installment of corporation estimated tax (Form 1120-W). **IRS.**
- Last day to renew aircraft registration and pay excise tax without penalty and interest being charged (Form AE-7). **IDOR.**
- Last day to file the intrastate motor carrier license renewal form (MCFT-1) in order to receive timely credentials. **IDOR.**
- Last day to file the interstate motor carrier license renewal form (IFTA-1) in order to receive timely credentials. **IDOR.**
- Estimated quarterly insurance gross premium tax due. **Indiana Department of Insurance.**

DECEMBER 20, 2017

- Due date for filing corporation quarterly return (Forms IT-6, FT-QP and URT-Q) for taxpayers on a calendar-year basis or with a fiscal year that ends on the closing date of the calendar quarter. **IDOR.**

DECEMBER 31, 2017

- 2017 aircraft dealer registration certificate expires. If not renewed (Form AE-8), all aircraft inventory will be held subject to regular registration, excise tax and sales tax (Form AE-7). **IDOR.**
- Deadline for filing broker-dealer and securities agent license renewals with the Central Registration Depository of the Financial Industry Regulatory Authority. **Indiana Securities Division (Secretary of State).**
- Deadline for filing investment adviser and investment adviser representative license renewals with the Investments Adviser Registration Depository operated by the Financial Industry Regulatory Authority. **Indiana Securities Division (Secretary of State).**
- Intrastate motor carrier decals expire. **IDOR.**
- IFTA motor carrier decals expire. **IDOR.**
- Deadline for collection agency licenses to file an application for license renewal. **Indiana Securities Division (Secretary of State).**
- Deadline for a loan broker to file an application for license renewal. **Indiana Securities Division (Secretary of State).**
- Deadline for originators who work for a loan broker to file their registration renewals. **Indiana Securities Division (Secretary of State).**
- Deadline for principal managers who work for a loan broker to file their registration renewals. **Indiana Securities Division (Secretary of State).**
- Deadline to sign and date a deduction

application for 2017 pay 2018. **County Auditor.**

NOTES

Except as noted above or in the instructions, most business forms and payments are to be mailed to: **INTERNAL REVENUE SERVICE, Cincinnati, OH 45999.**

Form 1040-ES and payments are to be mailed to: **INTERNAL REVENUE SERVICE, P.O. Box 970006, St. Louis, MO 63197-0006**

Form 1040 and payments are to be mailed to: **INTERNAL REVENUE SERVICE, Kansas City, MO 64999-0002.**

Form 1041ES and payments are to be mailed to: **INTERNAL REVENUE SERVICE, P.O. BOX 105401, Atlanta, GA 30348-5401.**

Except for payments allowed with the filing of tax returns, business taxes must be paid at banks with deposit coupons (Form 8109) or by using EFTPS. **IRS.**

Voluntary payments for purpose of reducing unemployment compensation tax rate must be made within 30 days of the tax rate notice usually mailed in late January. **Indiana Department of Workforce Development.**

Merit Rate Delinquency Notices are usually mailed to employers between September 1st and October 31 In order to avoid the 2% contribution penalty, outstanding reports and payments must be made to DWD within 10 days of the date of the notice. **Indiana Department of Workforce Development.**

Required forms are available for download at www.in.gov/dwd/2406.htm. **Indiana Department of Workforce Development.**

Employers: Employees are required to report to you tips of \$20 or more earned each month. Reported on Jan. 10, Feb. 10, Mar 10, April 11, May 10, June 10, July 11, August 10, Sept. 12, Oct. 11, Nov. 10 and Dec. 12. **IRS.**

Collection Agency licenses, Loan Broker licenses and Loan Originator licenses are renewed through the National Mortgage Licensing System, which is operated by the State Regulatory Registry, LLC.

Regarding underground storage tanks: In 2016, House Bill 1342 shifted collecting taxes to from IDOR to the Indiana Department of Environmental Management (IDEM). IDEM will collect UST fees on a calendar year of January 1 to December 31. You will receive an invoice around March of 2017 which will be for the last six months of 2016 and the calendar year of 2017, for an 18-month billing period.

ANY DAY OF THE YEAR

- Aircraft registration (Form AE-7)) due within 31 days of aircraft purchase date. **IDOR.**
- Aircraft renting/leasing exemption (Form AE-2) due annually 30 days after the end of the month in which the aircraft was originally placed in service for leasing. **IDOR.**
- Other Tobacco Products Distributor license (Form OTP-1A) to be renewed annually on date of issue. **IDOR.**
- CIGARETTE DISTRIBUTOR registration certificate (Form CIG-1A) to be renewed annually on date of issue. **IDOR**
- Application for REGISTERED RETAIL MERCHANT CERTIFICATE due prior to opening of a new business, purchase of same, or ownership (Form

BT-1). \$25 fee per location. IDOR.

- Annual \$150 license fee for employment agencies due annually on date of issue. IDOR
- Applications for employers to become state withholding agents (Form BT-1) due. No fee required. IDOR
- FEDERAL ESTATE TAX (Form 706) due nine months after death, or no later than 15 months if a six-month extension is approved. IRS.
- SECURITIES: Broker-dealer and securities agent licenses are filed with the Central Registration Depository of the Financial Industry Regulatory Authority (Form U-4)... Registrations by coordination and registrations by qualification issuers annual reports due within 90 days of close of issuer's fiscal year (SD-75) and quarterly reports for issuers with registrations by qualification are due quarterly based on the registration (Form SD-71)... A franchise must renew its registration with the Securities Division prior to the expiration date of its previous registration... A continuing care contractor must file its annual report no later than 120 days after that contractor's fiscal year end. **Indiana Securities Division (Secretary of State).**
- Annual permits for explosive storage magazines due... Annual wholesale fireworks permits due. **State Fire Marshal.**
- REPORTS OF CASH PAYMENTS OVER \$10,000 (Form 8300) must be filed by the 15th day after the date of the transaction. IRS.
- If you are acquiring all or part of the assets of an Indiana business, you should notify the IDWD no less than five (5) days prior to the intended date of transfer. **Indiana Department of Workforce Development.**
- If you are transferring or closing your Indiana business, you should notify IDWD no more than 30 days after the final payroll date. **Indiana Department of Workforce Development.**

EVERY MONTH

10TH

- Last day for tipped employees to report tips of \$20 or more (received during prior month) to employer. IRS.
- Due date for all suppliers that ship spirituous liquor, beer, wine or malt beverages into the state to file ALC-PS (Form 55570) for the previous month. IDOR.
- Gasoline Use Tax Semi-Monthly tax return (GT-103) and payment due for transaction from the 16th to the end of the previous month. IDOR.

15TH

- Deposits of payroll taxes (federal income tax, Social Security, and Medicare tax) must be made by the 15th of the month for taxes accumulated for the preceding month, if you have been notified by the IRS that you are a monthly depositor. Deposits of these taxes must be made by Wednesday or Friday if you have been notified by the IRS that you are a semi-weekly depositor. If the total accumulated tax reaches \$100,000 or more on any day during a deposit period, it must be deposited by the next banking day. For 2017, you must use electronic funds transfer if your required deposit for July 2011 through June 2016 exceeded \$200,000. IRS.
- Last day to file monthly cigarette and OTP tax reports. IDOR.

- Aviation fuel excise tax return (Form AVF-150) due. IDOR.

- Consolidated special fuel monthly tax return (Form SF-900) payment from special fuel suppliers and permissive suppliers due. IDOR.

20TH

- Employers required to withhold Indiana state and county taxes are mandated by the General Assembly to file WH-1 returns and remit payments electronically. If the average monthly tax liability is \$1,000 or greater, the returns and payments are due no later than the 20th day of the month following the month for which taxes were withheld. IDOR.

- Consolidated gasoline monthly tax return (Form MF-360) due. IDOR.

- Taxpayers required to collect sales/use tax on behalf of the department are mandated by the General Assembly to file sales tax returns (ST-103 or ST-103MP) and remit payments electronically. If the average monthly tax liability is \$1,000 or greater, the returns and payments are due no later than the 20th day of the month following the month for which taxes were collected. IDOR.

- CIT-103, FAB-103, MVR-103, MVR-103CS and TF-103 returns and payments are due no later than the 20th day of the month following the month for which taxes were collected. IDOR.

- 911 wireless prepaid fees (WPC) must be filed and paid electronically no later than the 20th day of the month following the month for which fees were collected. IDOR.

- Due date for all surplus lines agents to file a report for previous month. **Indiana Department of Insurance.**

- Last day to file monthly alcohol excise tax reports.

IDOR.

- Last day to file monthly fireworks public safety fee return (Form FPS-103). IDOR.

- Consolidated special fuel monthly tax return (Form SF-900) due. IDOR.

- Terminal operator monthly return due. IDOR.

25TH

- Transporter Monthly Tax Return (Form SF-401) due. IDOR.

- Gasoline Use Tax Semi-Monthly tax return (GT-103) and payment due for the transactions from the first of the month to the 15th of the current month. IDOR.

30TH

- Employers required to withhold Indiana state and county taxes are mandated by the General Assembly to file WH-1 returns and remit payments electronically. If the average monthly tax liability is between \$75 and \$1,000, the payments are due on the 30th day of the month following the month for which taxes were withheld (not the last day of the month). Taxpayers whose average liability is under \$1,000 are only required to file annually. IDOR.

- Taxpayers required to collect sales tax on behalf of the department are mandated by the General Assembly to file sales tax returns (ST-103 or ST-103MP) and remit payments electronically. If the average monthly tax liability is between \$75 and \$1,000, returns and payments are due no later than the 30th day of the month following the month for which taxes were collected (not the last day of the month). IDOR.

- CIT-103, FAB-103, MVR-103, MVR-103CS and TF-103 returns and payments are due no later than the 30th day of the month following the month for which taxes were collected. IDOR.

- 911 wireless prepaid fees (WPC) must be filed and paid electronically no later than the 30th day of the month following the month for which fees were collected. IDOR.

- Due date of petroleum severance tax payable monthly by purchasers and carriers (Form MF-600). IDOR.

LAST DAY OF MONTH

- Due date of Form 730 and payment of tax on wagers accepted during prior month. IRS.

- Recap of gasoline tax by distributors (Form GT-103DR). DOR.

For more information on the full IRS calendar, please go to www.irs.gov/pub/irs-pdf/p509.pdf.

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The reader must consult with legal counsel or a professional tax advisor to determine how laws, regulations or decisions discussed herein apply to the reader's specific circumstances.