



# GreerWalker

## Important tax deadlines for the third quarter of 2017

### July 17

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

### July 31

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

- The second quarter Form 941 (“Employer’s Quarterly Federal Tax Return”) is also due today. (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 August 10 to file the return.

### August 15

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

### September 15

Third quarter estimated tax payments are due for individuals, trusts and calendar-year corporations.

- If a six-month extension was obtained, partnerships should file their 2016 Form 1065 by this date.
- If a six-month extension was obtained, calendar-year S corporations should file their 2016 Form 1120S by this date.
- If the monthly deposit rule applies, employers must deposit the tax for payments in August for Social Security, Medicare, withheld income tax, and nonpayroll withholding.

*Please do not hesitate to reach out to your GreerWalker advisor or our tax engagement team at [greerwalker@greerwalker.com](mailto:greerwalker@greerwalker.com)*

**GreerWalker LLP** | [greerwalker.com](http://greerwalker.com)

**Charlotte Office** The Carillon | 227 West Trade St., Suite 1100 | Charlotte, NC 28202 | USA | Tel 704.377.0239

**Greenville Office** Wells Fargo Center | 15 South Main St., Suite 800 | Greenville, SC 29601 | USA | Tel 864.752.0080

**Accounting & Tax | Wealth Management | Corporate Finance**