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Tax Calendars

For use in **2014**

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Future Developments

For the latest information about developments related to Publication 509, such as legislation enacted after it was published, go to www.irs.gov/pub509.

What's New

Publication 1518 discontinued after 2013. Publication 1518, IRS Tax Calendar for Small Businesses and Self-Employed, is discontinued after 2013. An IRS Tax Calendar and most of the information previously contained in Publication 1518 can be found at www.irs.gov/taxcalendar.

Reminders

Photographs of missing children. The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

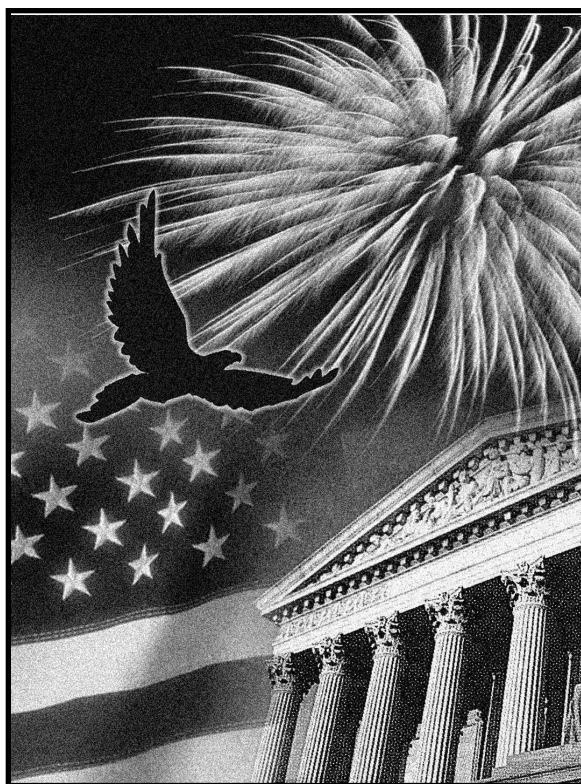
Introduction

A tax calendar is a 12-month calendar divided into quarters. The calendar gives specific due dates for:

- Filing tax forms,
- Paying taxes, and
- Taking other actions required by federal tax law.

What does this publication contain? This publication contains the following.

1. A section on how to use the tax calendars.
2. Three tax calendars:
 - a. General Tax Calendar,
 - b. Employer's Tax Calendar, and
 - c. Excise Tax Calendar.
3. A table showing the semiweekly deposit due dates for payroll taxes for 2014.



Get forms and other Information
faster and easier by:

Internet IRS.gov

Table 1. Useful Publications

IF you are...	THEN you may need...
An employer	<ul style="list-style-type: none"> • Publication 15 (Circular E), Employer's Tax Guide. • Publication 15-A, Employer's Supplemental Tax Guide. • Publication 15-B, Employer's Tax Guide to Fringe Benefits. • Publication 926, Household Employer's Tax Guide.
A farmer	<ul style="list-style-type: none"> • Publication 51 (Circular A), Agricultural Employer's Tax Guide. • Publication 225, Farmer's Tax Guide.
An individual	<ul style="list-style-type: none"> • Publication 505, Tax Withholding and Estimated Tax.
Required to pay excise taxes	<ul style="list-style-type: none"> • Publication 510, Excise Taxes.

Most of the due dates discussed in this publication are also included in the IRS Tax Calendar available at www.irs.gov/taxcalendar.

Who should use this publication? Primarily, employers need to use this publication. However, the [General Tax Calendar](#) has important due dates for all businesses and individuals. Anyone who must pay excise taxes may need the [Excise Tax Calendar](#).

What are the advantages of using a tax calendar? The following are advantages of using a calendar.

- You do not have to figure the due dates yourself.
- You can file or pay timely and avoid penalties.
- You do not have to adjust the due dates for Saturdays, Sundays, and legal holidays.
- You do not have to adjust the due dates for special banking rules if you use the [Employer's Tax Calendar](#) or [Excise Tax Calendar](#).

Which calendar(s) should I use? To decide which calendar(s) to use, first look at the [General Tax Calendar](#) and highlight the dates that apply to you. If you are an employer, also use the [Employer's Tax Calendar](#). If you must pay excise taxes, use the [Excise Tax Calendar](#). Depending on your situation, you may need to use more than one calendar.

What is not in these calendars? The calendars do not cover the employment or excise tax deposit rules. You can find the deposit rules for employment taxes in Publication 15 (Circular E), Employer's Tax Guide. The deposit rules for excise taxes are in Publication 510, Excise Taxes, and in the Instructions for Form 720, Quarterly Federal Excise Tax Return. In addition, the calendars do not cover filing forms and other requirements for:

- Estate taxes,
- Gift taxes,
- Trusts,
- Exempt organizations,
- Certain types of corporations, or
- Foreign partnerships.

What other publications and tax forms will I need? Table 1 lists other publications you may need to order. Each calendar lists the forms you may need.

See [How To Get Tax Help](#) near the end of this publication for information about getting publications and forms.

Comments and suggestions. We welcome your comments about this publication and your suggestions for future editions.

You can write to us at the following address:

Internal Revenue Service
Tax Forms and Publications Division
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

You can send us comments from www.irs.gov/formspubs. Click on *More Information* and then click on *Comment on Tax Forms and Publications*.

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our forms and publications.

Ordering forms and publications. Visit www.irs.gov/formspubs to download forms and publications, call 1-800-TAX-FORM (1-800-829-3676), or write to the address below and receive a response within 10 days after your request is received.

Internal Revenue Service
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613

Tax questions. If you have a tax question, check the information available on IRS.gov or call 1-800-829-1040. We cannot answer tax questions sent to either of the above addresses.

Background Information for Using the Tax Calendars

The following brief explanations may be helpful to you in using the tax calendars.

IRS e-services make taxes easier. Now more than ever before, businesses can enjoy the benefits of filing and paying their federal

taxes electronically. Whether you rely on a tax professional or handle your own taxes, the IRS offers you convenient programs to make taxes easier.


- You can *e-file* your Form 1040; certain business tax returns such as Forms 1120, 1120S, and 1065; certain employment tax returns such as Forms 940 and 941; certain excise tax returns such as Forms 720, 2290, and 8849; and Form 1099 and other information returns. Visit www.irs.gov/efile for more information.
- You can pay taxes online or by phone using the Electronic Federal Tax Payments System (EFTPS). For detailed information about using this free service, see [Electronic deposit requirement](#) below.

Use these electronic options to make filing and paying taxes easier. For more information on electronic payments, visit the IRS website at www.irs.gov/e-pay.

Tax deposits. Some taxes can be paid with the return on which they are reported. However, in many cases, you have to deposit the tax before the due date for filing the return. Tax deposits are figured for periods of time that are shorter than the time period covered by the return. See Publication 15 (Circular E) for the employment tax deposit rules. For the excise tax deposit rules, see Publication 510 or the Instructions for Form 720.

Electronic deposit requirement. You must use electronic funds transfer to make all federal tax deposits (such as deposits of employment tax, excise tax, and corporate income tax). Generally, electronic fund transfers are made using the Electronic Federal Tax Payment System (EFTPS). EFTPS is a free service provided by the Department of Treasury. If you do not want to use EFTPS, you can arrange for your tax professional, financial institution, payroll service, or other trusted third party to make electronic deposits on your behalf.

To get more information or to enroll in EFTPS, call 1-800-555-4477 (business), 1-800-316-6541 (individual), or 1-800-733-4829 (TDD/TTY). You can also visit the EFTPS website at www.eftps.gov. Additional information about EFTPS is also available in Publication 966, Electronic Federal Tax Payment System: A Guide to Getting Started.

 **If you fail to timely, properly, and in full make your federal tax deposit, you may be subject to a failure-to-deposit penalty. For an EFTPS deposit to be on time, you must initiate the deposit by 8 p.m. Eastern time the day before the date the deposit is due.**

Saturday, Sunday, or legal holiday. Generally, if a due date for performing any act for tax purposes falls on a Saturday, Sunday, or legal holiday, the act is considered to be performed timely if it is performed no later than the next day that is not a Saturday, Sunday, or legal holiday. The term legal holiday means any legal holiday in the District of Columbia. The calendars provided in this publication make the adjustment for Saturdays, Sundays, and legal holidays. But you must make any adjustments for statewide legal holidays, as discussed next.



An exception to this rule for certain excise taxes is noted later under the [Excise Tax Calendar](#).

Legal holidays. Legal holidays for 2014 are listed below.

- January 1— New Year's Day
- January 20— Birthday of Martin Luther King, Jr. / Inauguration Day
- February 17— Washington's Birthday
- April 16— District of Columbia Emancipation Day
- May 26— Memorial Day
- July 4— Independence Day
- September 1— Labor Day
- October 13— Columbus Day
- November 11— Veterans Day
- November 27— Thanksgiving Day
- December 25— Christmas Day

Statewide legal holidays. A statewide legal holiday delays a due date for filing a return only if the IRS office where you are required to file is located in that state. A statewide legal holiday does not delay a due date for making a federal tax deposit.

Extended due date for Forms 1098, 1099, and W-2 if filed electronically. If you file Forms 1098, 1099, or W-2 electronically, your due date for filing them with the IRS or the Social Security Administration (SSA) will be extended to March 31.

For 2014, the due date for giving the recipient these forms is January 31.

For information about filing Forms 1098, 1099, or W-2G electronically, see Publication 1220, Specifications for Filing Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically. For information about filing Form W-2 electronically with the SSA, visit www.ssa.gov/employer or call 1-800-772-6270.

Penalties. Whenever possible, you should take action before the listed due date. If you are late, you may have to pay a penalty as well as interest on any overdue taxes.

Be sure to follow all the tax laws that apply to you. In addition to civil penalties, criminal penalties may be imposed for intentionally not paying taxes, for intentionally filing a false return, or for not filing a required return.

Use of private delivery services. You can use certain private delivery services designated by the IRS to meet the timely mailing as timely filing/paying rule for tax returns and payments. These private delivery services include only the following.

- DHL Express (DHL): DHL Same Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2 Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

For the IRS mailing address to use if you are using a private delivery service, go to IRS.gov and enter "private delivery service" in the search box.

The private delivery service can tell you how to get written proof of the mailing date.



The U.S. Postal Service advises that private delivery services cannot deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.

General Tax Calendar

This tax calendar has the due dates for 2014 that most taxpayers will need. Employers and persons who pay excise taxes also should use the [Employer's Tax Calendar](#) and the [Excise Tax Calendar](#).

Fiscal-year taxpayers. If you file your income tax return for a fiscal year rather than the calendar year, you must change some of the dates in this calendar. These changes are described under *Fiscal-Year Taxpayers* at the end of this calendar.

First Quarter

The first quarter of a calendar year is made up of January, February, and March.

January 10

Employees who work for tips. If you received \$20 or more in tips during December, report them to your employer. You can use Form 4070, Employee's Report of Tips to Employer.

January 15

Individuals. Make a payment of your estimated tax for 2013 if you did not pay your income tax for the year through withholding (or did not pay in enough tax that way). Use Form 1040-ES, Estimated Tax for Individuals. This is the final installment date for 2013 estimated tax payments. However, you do not have to make this payment if you file your 2013 return (Form 1040) and pay any tax due by January 31, 2014.

Farmers and fishermen. Pay your estimated tax for 2013 using Form 1040-ES. You have until April 15 to file your 2013 income tax return (Form 1040). If you do not pay your estimated tax by January 15, you must file your 2013 return and pay any tax due by March 3, 2014, to avoid an estimated tax penalty.

January 31

Individuals who must make estimated tax payments. If you did not pay your last installment of estimated tax by January 15, you may choose (but are not required) to file your income tax return (Form 1040) for 2013 by January 31. Filing your return and paying

any tax due by January 31 prevents any penalty for late payment of the last installment. If you cannot file and pay your tax by January 31, file and pay your tax by April 15.

All businesses. Give annual information statements to recipients of certain payments you made during 2013. You can use the appropriate version of Form 1099 or other information return. Form 1099 can be issued electronically with the consent of the recipient. Payments that may be covered include the following.

- Cash payments for fish (or other aquatic life) purchased from anyone engaged in the trade or business of catching fish.
- Compensation for workers who are not considered employees (including fishing boat proceeds to crew members).
- Dividends and other corporate distributions.
- Interest.
- Rent.
- Royalties.
- Payments of Indian gaming profits to tribal members.
- Profit-sharing distributions.
- Retirement plan distributions.
- Original issue discount.
- Prizes and awards.
- Medical and health care payments.
- Debt cancellation (treated as payment to debtor).
- Cash payments over \$10,000. See the instructions for Form 8300, Report of Cash Payments Over \$10,000 Received in a Trade or Business.

See the General Instructions for Certain Information Returns for information on what payments are covered, how much the payment must be before a statement is required, which form to use, when to file, and extensions of time to provide statements to the IRS. Forms 1099-B, 1099-S, and certain reporting on Form 1099-MISC are due to recipients by February 15.

February 10

Employees who work for tips. If you received \$20 or more in tips during January, report them to your employer. You can use Form 4070.

February 18

Individuals. If you claimed exemption from income tax withholding last year on the Form W-4, Employee's Withholding Allowance Certificate, you gave your employer, you must file a new Form W-4 by this date to continue your exemption for another year.

All businesses. Give annual information statements to recipients of certain payments you made during 2013. You can use the appropriate version of Form 1099 or other information return. Form 1099 can be issued electronically with the consent of the recipient.

This due date applies only to the following types of payments.

- All payments reported on Form 1099-B, Proceeds From Broker and Barter Exchange Transactions.
- All payments reported on Form 1099-S, Proceeds From Real Estate Transactions.
- Substitute payments reported in box 8 or gross proceeds paid to an attorney reported in box 14 of Form 1099-MISC, Miscellaneous Income.

February 28

All businesses. File information returns (for example, Forms 1099) for certain payments you made during 2013. These payments are described under *January 31*. There are different forms for different types of payments. Use a separate Form 1096, Annual Summary and Transmittal of U.S. Information Returns, to summarize and transmit the forms for each type of payment. See the General Instructions for Certain Information Returns for information on what payments are covered, how much the payment must be before a return is required, which form to use, and extensions of time to file.

If you file Forms 1097, 1098, 1099, 3921, 3922, or W-2G electronically, your due date for filing them with the IRS will be extended to March 31. The due date for giving the recipient these forms generally remains January 31.

March 3

Farmers and fishermen. File your 2013 income tax return (Form 1040) and pay any tax due. However, you have until April 15 to file if you paid your 2013 estimated tax by January 15, 2014.

March 10

Employees who work for tips. If you received \$20 or more in tips during February, report them to your employer. You can use Form 4070.

March 17

Corporations. File a 2013 calendar year income tax return (Form 1120) and pay any tax due. If you want an automatic 6-month extension of time to file the return, file Form 7004, Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns, and deposit what you estimate you owe.

S corporations. File a 2013 calendar year income tax return (Form 1120S) and pay any tax due. Provide each shareholder with a copy of Schedule K-1 (Form 1120S), Shareholder's Share of Income, Deductions, Credits, etc., or a substitute Schedule K-1. If you want an automatic 6-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe.

S corporation election. File Form 2553, Election by a Small Business Corporation, to

elect to be treated as an S corporation beginning with calendar year 2014. If Form 2553 is filed late, S treatment will begin with calendar year 2015.

Electing large partnerships. Provide each partner with a copy of Schedule K-1 (Form 1065-B), Partner's Share of Income (Loss) From an Electing Large Partnership, or a substitute Schedule K-1. This due date applies even if the partnership requests an extension of time to file the Form 1065-B by filing Form 7004.

March 31

Electronic filing of Forms 1097, 1098, 1099, 3921, 3922, and W-2G. File Forms 1097, 1098, 1099, 3921, 3922, and W-2G with the IRS. This due date applies only if you file electronically. Otherwise, see February 28.

The due date for giving the recipient these forms generally remains January 31.

For information about filing Forms 1097, 1098, 1099, 3921, 3922, and W-2G electronically, see Publication 1220.

Second Quarter

The second quarter of a calendar year is made up of April, May, and June.

April 10

Employees who work for tips. If you received \$20 or more in tips during March, report them to your employer. You can use Form 4070.

April 15

Individuals. File a 2013 income tax return (Form 1040, 1040A, or 1040EZ) and pay any tax due. If you want an automatic 6-month extension of time to file the return, file Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return. For more information, see Form 4868. Then, file Form 1040, 1040A, or 1040EZ by October 15.

Individuals. If you are not paying your 2014 income tax through withholding (or will not pay in enough tax during the year that way), pay the first installment of your 2014 estimated tax. Use Form 1040-ES. For more information, see Publication 505.

Household employers. If you paid cash wages of \$1,800 or more in 2013 to a household employee, you must file Schedule H (Form 1040), Household Employment Taxes. If you are required to file a federal income tax return (Form 1040), file Schedule H (Form 1040) with the return and report any household employment taxes. Report any federal unemployment (FUTA) tax on Schedule H (Form 1040) if you paid total cash wages of \$1,000 or more in any calendar quarter of 2012 or 2013 to household employees. Also, report any income tax you withheld for your

household employees. For more information, see Publication 926.

Partnerships. File a 2013 calendar year return (Form 1065). Provide each partner with a copy of Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., or a substitute Schedule K-1. If you want an automatic 5-month extension of time to file the return and provide Schedule K-1 or a substitute Schedule K-1, file Form 7004. Then, file Form 1065 by September 15.

Electing large partnerships. File a 2013 calendar year return (Form 1065-B). If you want an automatic 6-month extension of time to file the return, file Form 7004. Then, file Form 1065-B by October 15. See March 17 for the due date for furnishing Schedules K-1 or substitute Schedules K-1 to the partners.

Corporations. Deposit the first installment of estimated income tax for 2014. A worksheet, Form 1120-W, Estimated Tax for Corporations, is available to help you estimate your tax for the year.

May 12

Employees who work for tips. If you received \$20 or more in tips during April, report them to your employer. You can use Form 4070.

June 10

Employees who work for tips. If you received \$20 or more in tips during May, report them to your employer. You can use Form 4070.

June 16

Individuals. If you are a U.S. citizen or resident alien living and working (or on military duty) outside the United States and Puerto Rico, file Form 1040 and pay any tax, interest, and penalties due. Otherwise, see April 15. If you want additional time to file your return, file Form 4868 to obtain 4 additional months to file. Then, file Form 1040 by October 15.

However, if you are a participant in a combat zone, you may be able to further extend the filing deadline. See Publication 3, Armed Forces' Tax Guide.

Individuals. Make a payment of your 2014 estimated tax if you are not paying your income tax for the year through withholding (or will not pay in enough tax that way). Use Form 1040-ES. This is the second installment date for estimated tax in 2014. For more information, see Publication 505.

Corporations. Deposit the second installment of estimated income tax for 2014. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

Third Quarter

The third quarter of a calendar year is made up of July, August, and September.

July 10

Employees who work for tips. If you received \$20 or more in tips during June, report them to your employer. You can use Form 4070.

August 11

Employees who work for tips. If you received \$20 or more in tips during July, report them to your employer. You can use Form 4070.

September 10

Employees who work for tips. If you received \$20 or more in tips during August, report them to your employer. You can use Form 4070.

September 15

Individuals. Make a payment of your 2014 estimated tax if you are not paying your income tax for the year through withholding (or will not pay in enough tax that way). Use Form 1040-ES. This is the third installment date for estimated tax in 2014. For more information, see Publication 505.

Corporations. File a 2013 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 6-month extension. Otherwise, see [March 17](#).

S corporations. File a 2013 calendar year income tax return (Form 1120S) and pay any tax due. This due date applies only if you timely requested an automatic 6-month extension. Otherwise, see [March 17](#). Provide each shareholder with a copy of Schedule K-1 (Form 1120S) or a substitute Schedule K-1.

Partnerships. File a 2013 calendar year return (Form 1065). This due date applies only if you were given an additional 5-month extension. Otherwise see [April 15](#). Provide each partner with a copy of Schedule K-1 (Form 1065) or a substitute Schedule K-1.

Corporations. Deposit the third installment of estimated income tax for 2014. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

Fourth Quarter

The fourth quarter of a calendar year is made up of October, November, and December.

October 10

Employees who work for tips. If you received \$20 or more in tips during September,

report them to your employer. You can use Form 4070.

October 15

Individuals. If you have an automatic 6-month extension to file your income tax return for 2013, file Form 1040, 1040A, or 1040EZ and pay any tax, interest, and penalties due.

Electing large partnerships. File a 2013 calendar year return (Form 1065-B). This due date applies only if you were given an additional 6-month extension. See [March 17](#) for the due date for furnishing Schedules K-1 or substitute Schedules K-1 to the partners.

November 10

Employees who work for tips. If you received \$20 or more in tips during October, report them to your employer. You can use Form 4070.

December 10

Employees who work for tips. If you received \$20 or more in tips during November, report them to your employer. You can use Form 4070.

December 15

Corporations. Deposit the fourth installment of estimated income tax for 2014. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

Fiscal-Year Taxpayers

If you use a fiscal year (rather than the calendar year) as your tax year, you should change some of the dates in this calendar. Use the following general guidelines to make these changes.



The 3 months that make up each quarter of a fiscal year may be different from those of each calendar quarter, depending on when the fiscal year begins. Also see Saturday, Sunday, or legal holiday, earlier.

Individuals

Form 1040. This form is due on the 15th day of the 4th month after the end of your tax year. Form 4868 is used to request an extension of time to file Form 1040.

Estimated tax payments (Form 1040-ES). Payments are due on the 15th day of the 4th, 6th, and 9th months of your tax year and on the 15th day of the 1st month after your tax year ends.

Partnerships

Form 1065. This form is due on the 15th day of the 4th month after the end of the partnership's tax year. Provide each partner with a copy of

Schedule K-1 (Form 1065) or a substitute Schedule K-1.

Form 1065-B (electing large partnerships). This form is due on the 15th day of the 4th month after the end of the partnership's tax year. Provide each partner with a copy of Schedule K-1 (Form 1065-B) or a substitute Schedule K-1 by the first March 15 following the close of the partnership's tax year.

Corporations and S Corporations

Form 1120 and Form 1120S (or Form 7004). These forms are due on the 15th day of the 3rd month after the end of the corporation's tax year. S corporations must provide each shareholder with a copy of Schedule K-1 (Form 1120S) or a substitute Schedule K-1. Form 7004 is used to request an extension of time to file Form 1120 or Form 1120S.

Estimated tax payments. Payments are due on the 15th day of the 4th, 6th, 9th, and 12th months of the corporation's tax year.

Form 2553. This form is used to choose S corporation treatment. It is due no more than two months and 15 days after the beginning of the tax year the election is to take effect or at any time during the preceding tax year.

Employer's Tax Calendar

This tax calendar covers various due dates of interest to employers. Principally, it covers the following federal taxes.

- Income tax you withhold from your employees' wages or from nonpayroll amounts you pay out.
- Social security and Medicare taxes (FICA taxes) you withhold from your employees' wages and the social security and Medicare taxes you must pay as an employer.
- Federal unemployment (FUTA) tax you must pay as an employer.

The calendar lists due dates for filing returns and for making deposits of these three taxes throughout the year. Use this calendar with Publication 15 (Circular E), which gives the deposit rules.

Forms you may need. The following is a list and description of the primary employment tax forms you may need.

1. Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return. This form is due the last day of the first calendar month after the calendar year ends. Use it to report the FUTA tax on wages you paid.
2. Form 941, Employer's QUARTERLY Federal Tax Return. This form is due the last day of the first calendar month after the calendar quarter ends. Use it to report social security and Medicare taxes and withheld income taxes on wages if your employees are not farm workers or household employees.

3. Form 943, Employer's Annual Federal Tax Return for Agricultural Employees. This form is due the last day of the first calendar month after the calendar year ends. Use it to report social security and Medicare taxes and withheld income taxes on wages if your employees are farm workers.

4. Form 944, Employer's ANNUAL Federal Tax Return. This form is due the last day of the first calendar month after the calendar year ends. Certain small employers use it instead of Form 941 to report social security and Medicare taxes and withheld income tax.

5. Form 945, Annual Return of Withheld Federal Income Tax. This form is due the last day of the first calendar month after the calendar year ends. Use it to report income tax withheld on all nonpayroll items. Nonpayroll items include the following.

- a. Backup withholding.
- b. Withholding on pensions, annuities, IRAs, and gambling winnings.
- c. Payments of Indian gaming profits to tribal members.

Fiscal-year taxpayers. The dates in this calendar apply whether you use a fiscal year or the calendar year as your tax year. The only exception is the date for filing Forms 5500, Annual Return/Report of Employee Benefit Plan, and 5500-EZ, Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan. These employee benefit plan forms are due by the last day of the seventh month after the plan year ends. See [July 31](#), later.

Extended due dates. If you timely deposit in full the tax you are required to report on Form 940, 941, 943, 944, or 945, you have an additional 10 calendar days to file that form.



If you are subject to the semiweekly deposit rule, use [Table 2](#) near the end of this publication for your deposit due dates. However, if you accumulate \$100,000 or more of taxes on any day during a deposit period, you must deposit the tax by the next business day instead of the date shown in [Table 2](#).

First Quarter

The first quarter of a calendar year is made up of January, February, and March.

During January

All employers. Give your employees their copies of Form W-2 for 2013 by January 31, 2014. If an employee agreed to receive Form W-2 electronically, post it on a website accessible to the employee and notify the employee of the posting by January 31.

January 15

Social security, Medicare, and withheld income tax. If the monthly deposit rule

applies, deposit the tax for payments in December 2013.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in December 2013.

January 31

All employers. Give your employees their copies of Form W-2 for 2013. If an employee agreed to receive Form W-2 electronically, have it posted on a website and notify the employee of the posting.

Payers of gambling winnings. If you either paid reportable gambling winnings or withheld income tax from gambling winnings, give the winners their copies of Form W-2G.

Nonpayroll taxes. File Form 945 to report income tax withheld for 2013 on all nonpayroll items, including backup withholding and withholding on pensions, annuities, IRAs, gambling winnings, and payments of Indian gaming profits to tribal members. Deposit or pay any undeposited tax under the accuracy of deposit rules. 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 year timely, properly, and in full, you have until February 10 to file the return.

Social security, Medicare, and withheld income tax. File Form 941 for the fourth quarter of 2013. Deposit or pay any undeposited tax under the accuracy of deposit rules. 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 timely, properly, and in full, you have until February 10 to file the return.

Certain small employers. File Form 944 to report social security and Medicare taxes and withheld income tax for 2013. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is \$2,500 or more for 2013 but less than \$2,500 for the fourth quarter, deposit any undeposited tax or pay it in full with a timely filed return. If you deposited the tax for the year timely, properly, and in full, you have until February 10 to file the return.

Farm employers. File Form 943 to report social security and Medicare taxes and withheld income tax for 2013. Deposit or pay any undeposited tax under the accuracy of deposit rules. 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 year timely, properly, and in full, you have until February 10 to file the return.

Federal unemployment tax. File Form 940 for 2013. If your undeposited tax is \$500 or less, you can either pay it with your return or deposit it. If it is more than \$500, you must deposit it. However, if you deposited the tax for the year timely, properly, and in full, you have until February 10 to file the return.

February 10

Nonpayroll taxes. File Form 945 to report income tax withheld for 2013 on all nonpayroll items. This due date applies only if you deposited the tax for the year timely, properly, and in full.

Social security, Medicare, and withheld income tax. File Form 941 for the fourth quarter of 2013. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

Certain small employers. File Form 944 to report social security and Medicare taxes and withheld income tax for 2013. This due date applies only if you deposited the tax for the year timely, properly, and in full.

Farm employers. File Form 943 to report social security and Medicare taxes and withheld income tax for 2013. This due date applies only if you deposited the tax for the year timely, properly, and in full.

Federal unemployment tax. File Form 940 for 2013. This due date applies only if you deposited the tax for the year timely, properly, and in full.

February 18

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in January.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in January.

February 19

All employers. Begin withholding income tax from the pay of any employee who claimed exemption from withholding in 2013, but did not give you Form W-4 (or Form W-4(SP), Certificado de Exención de Retenciones del Empleado, its Spanish version) to continue the exemption this year.

February 28

Payers of gambling winnings. File Form 1096 along with Copy A of all the Forms W-2G you issued for 2013.

If you file Forms W-2G electronically, your due date for filing them with the IRS will be extended to March 31. The due date for giving the recipient these forms remains January 31.

All employers. File Form W-3, Transmittal of Wage and Tax Statements, along with Copy A of all the Forms W-2 you issued for 2013.

If you file Forms W-2 electronically, your due date for filing them with the SSA will be extended to March 31. The due date for giving the recipient these forms remains January 31.

Large food and beverage establishment employers. File Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips. Use Form 8027-T, Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips, to summarize and transmit Forms 8027 if you have more than one establishment.

If you file Forms 8027 electronically, your due date for filing them with the IRS will be extended to March 31.

March 17

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in February.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in February.

March 31

Electronic filing of Forms W-2. File copies of all the Forms W-2 you issued for 2013. This due date applies only if you electronically file. Otherwise, see [February 28](#).

The due date for giving the recipient these forms remains January 31.

Electronic filing of Forms W-2G. File copies of all the Forms W-2G you issued for 2013. This due date applies only if you electronically file. Otherwise, see [February 28](#).

The due date for giving the recipient these forms remains January 31.

For information about filing Forms W-2G electronically, see Publication 1220.

Electronic filing of Forms 8027. File Forms 8027 for 2013. This due date applies only if you electronically file. Otherwise, see [February 28](#).

Second Quarter

The second quarter of a calendar year is made up of April, May, and June.

April 15

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in March.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in March.

Household employers. If you paid cash wages of \$1,800 or more in 2013 to a household employee, you must file Schedule H (Form 1040). If you are required to file a federal income tax return (Form 1040), file Schedule H (Form 1040) with the return and report any household employment taxes. Report any federal unemployment (FUTA) tax on Schedule H (Form 1040) if you paid total cash wages of \$1,000 or more in any calendar quarter of 2012 or 2013 to household

employees. Also, report any income tax you withheld for your household employees. For more information, see Publication 926.

April 30

Social security, Medicare, and withheld income tax. File Form 941 for the first quarter of 2014. Deposit or pay any undeposited tax under the accuracy of deposit rules. 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 timely, properly, and in full, you have until May 12 to file the return.

Federal unemployment tax. Deposit the tax owed through March if more than \$500.

May 12

Social security, Medicare, and withheld income tax. File Form 941 for the first quarter of 2014. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

May 15

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in April.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in April.

June 16

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in May.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in May.

Third Quarter

The third quarter of a calendar year is made up of July, August, and September.

July 15

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in June.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in June.

July 31

Social security, Medicare, and withheld income tax. File Form 941 for the second quarter of 2014. Deposit or pay any undeposited tax under the accuracy of deposit rules. 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 timely, properly, and in full, you have until August 11 to file the return.

Certain small employers. Deposit any undeposited tax if your tax liability is \$2,500 or more for 2014 but less than \$2,500 for the second quarter.

Federal unemployment tax. Deposit the tax owed through June if more than \$500.

All employers. If you maintain an employee benefit plan, such as a pension, profit-sharing, or stock bonus plan, file Form 5500 or 5500-EZ for calendar year 2013. If you use a fiscal year as your plan year, file the form by the last day of the seventh month after the plan year ends.

August 11

Social security, Medicare, and withheld income tax. File Form 941 for the second quarter of 2014. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

August 15

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in July.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in July.

September 15

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in August.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in August.

Fourth Quarter

The fourth quarter of a calendar year is made up of October, November, and December.

October 15

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in September.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in September.

October 31

Social security, Medicare, and withheld income tax. File Form 941 for the third quarter of 2014. Deposit or pay any undeposited tax under the accuracy of deposit rules. 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 timely, properly, and in full, you have until November 10 to file the return.

Certain small employers. Deposit any undeposited tax if your tax liability is \$2,500 or more for 2014 but less than \$2,500 for the third quarter.

Federal unemployment tax. Deposit the tax owed through September if more than \$500.

During November

Income tax withholding. Ask employees whose withholding allowances will be different in 2015 to fill out a new Form W-4 or Form W-4(SP). The 2015 revision of Form W-4 will be available on the IRS website by mid-December.

November 10

Social security, Medicare, and withheld income tax. File Form 941 for the third quarter of 2014. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

November 17

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in October.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in October.

December 15

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in November.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in November.

Excise Tax Calendar

This tax calendar gives the due dates for filing returns and making deposits of excise taxes. Use this calendar with Publication 510. Also see the instructions for Forms 11-C, 720, 730, and 2290 for more information. References to Form 2290 also apply to Form 2290(SP).

Forms you may need. The following is a list and description of the excise tax forms you may need.

1. Form 11-C, Occupational Tax and Registration Return for Wagering. Use this form to register any wagering activity and to pay an occupational tax on wagering. File Form 11-C if you are in the business of accepting wagers, including conducting a wagering pool or lottery, or are an agent of someone who accepts wagers. You must file the form before you begin accepting wagers. After that, file the form by July 1 of each year. Also, see Form 730, later.

2. Form 720, Quarterly Federal Excise Tax Return. File this form by the last day of the month following the calendar quarter. Use this form to report a wide variety of excise taxes, including:

- a. Communications and air transportation taxes,
- b. Fuel taxes,
- c. Retail tax,
- d. Ship passenger tax, and
- e. Manufacturers taxes.

3. Form 730, Monthly Tax Return for Wagers. Use this form to pay an excise tax on wagers you accept. File this form for each month by the last day of the following month. Also, see Form 11-C, earlier.

4. Form 2290, Heavy Highway Vehicle Use Tax Return. Use this form to pay the federal use tax on heavy highway vehicles registered in your name. File this form by the last day of the month following the month of the vehicle's first taxable use in the tax period. The tax period begins on July 1 and ends the following June 30. You must pay the full year's tax on all vehicles you have in use during the month of July. You must also pay a partial-year tax on taxable vehicles that you put into use in a month after July. For more information, see the Instructions for Form 2290.

Fiscal-year taxpayers. The dates in this calendar apply whether you use a fiscal year or the calendar year as your tax year.

Adjustments for Saturday, Sunday, or legal holidays. Generally, if a due date falls on a Saturday, Sunday, or legal holiday, the due date is delayed until the next day that is not a Saturday, Sunday, or legal holiday. For excise taxes, there are two exceptions to this rule.

- For deposits of **regular method taxes**, if the due date is a Saturday, Sunday, or legal holiday, the due date is the immediately preceding day that is not a Saturday, Sunday, or legal holiday.
- Under the **special September deposit rules**, if the due date falls on a Saturday, the deposit is due on the preceding Friday. If the due date falls on a Sunday, the deposit is due on the following Monday. For more information, see the Instructions for Form 720.

The [Excise Tax Calendar](#) has been adjusted for all of these provisions.

Regular method taxes. These are taxes, other than alternative method taxes used for communication and air transportation taxes, reported on Form 720 for which deposits are required.

First Quarter

The first quarter of a calendar year is made up of January, February, and March.

January 10

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the first 15 days of December 2013.

January 14

Regular method taxes. Deposit the tax for the last 16 days of December 2013.

January 27

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the last 16 days of December 2013.

January 29

Regular method taxes. Deposit the tax for the first 15 days of January.

January 31

Form 720 taxes. File Form 720 for the fourth quarter of 2013.

Wagering tax. File Form 730 and pay the tax on wagers accepted during December 2013.

Heavy highway vehicle use tax. File Form 2290 and pay the tax for vehicles first used in December 2013.

February 12

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the first 15 days of January.

February 14

Regular method taxes. Deposit the tax for the last 16 days of January.

February 26

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the last 16 days of January.

February 28

Wagering tax. File Form 730 and pay the tax on wagers accepted during January.

Heavy highway vehicle use tax. File Form 2290 and pay the tax for vehicles first used in January.

Regular method taxes. Deposit the tax for the first 15 days of February.

March 12

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the first 15 days of February.

March 14

Regular method taxes. Deposit the tax for the last 13 days of February.

March 26

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the last 14 days of February.

March 28

Regular method taxes. Deposit the tax for the first 15 days of March.

March 31

Wagering tax. File Form 730 and pay the tax on wagers accepted during February.

Heavy highway vehicle use tax. File Form 2290 and pay the tax for vehicles first used in February.

Second Quarter

The second quarter of a calendar year is made up of April, May, and June.

April 10

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the first 15 days of March.

April 14

Regular method taxes. Deposit the tax for the last 16 days of March.

April 25

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the last 16 days of March.

April 29

Regular method taxes. Deposit the tax for the first 15 days of April.

April 30

Form 720 taxes. File Form 720 for the first quarter of 2014.

Wagering tax. File Form 730 and pay the tax on wagers accepted during March.

Heavy highway vehicle use tax. File Form 2290 and pay the tax for vehicles first used in March.

May 12

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the first 15 days of April.

May 14

Regular method taxes. Deposit the tax for the last 15 days of April.

May 28

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the last 15 days of April.

May 29

Regular method taxes. Deposit the tax for the first 15 days of May.

June 2

Wagering tax. File Form 730 and pay the tax on wagers accepted during April.

Heavy highway vehicle use tax. File Form 2290 and pay the tax for vehicles first used in April.

June 11

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the first 15 days of May.

June 13

Regular method taxes. Deposit the tax for the last 16 days of May.

June 25

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the last 16 days of May.

June 27

Regular method taxes. Deposit the tax for the first 15 days of June.

June 30

Wagering tax. File Form 730 and pay the tax on wagers accepted during May.

Heavy highway vehicle use tax. File Form 2290 and pay the tax for vehicles first used in May.

Floor stocks tax for ozone-depleting chemicals (IRS No. 20). Deposit the tax for January 1, 2014.

Third Quarter

The third quarter of a calendar year is made up of July, August, and September.

July 1

Occupational excise taxes. File Form 11-C to register and pay the annual tax if you are in the business of accepting wagers.

July 10

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the first 15 days of June.

July 14

Regular method taxes. Deposit the tax for the last 15 days of June.

July 25

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the last 15 days of June.

July 29

Regular method taxes. Deposit the tax for the first 15 days of July.

July 31

Form 720 taxes. File Form 720 for the second quarter of 2014.

Wagering tax. File Form 730 and pay the tax on wagers accepted during June.

Heavy highway vehicle use tax. File Form 2290 and pay the tax for vehicles first used in June.

August 12

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the first 15 days of July.

August 14

Regular method taxes. Deposit the tax for the last 16 days of July.

August 27

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the last 16 days of July.

August 29

Regular method taxes. Deposit the tax for the first 15 days of August.

September 2

Heavy highway vehicle use tax. File Form 2290 and pay the tax for vehicles first used in July.

Wagering tax. File Form 730 and pay the tax on wagers accepted during July.

September 10

Communications and air transportation taxes under the alternative method. Deposit the tax included in amounts billed or tickets sold during the first 15 days of August.

September 12

Regular method taxes. Deposit the tax for the last 16 days of August.

September 25

Communications and air transportation taxes under the alternative method. Deposit the tax included in amounts billed or tickets sold during the last 16 days of August.

September 29

Regular method taxes. Deposit the tax for the first 15 days of September.

Regular method taxes (special September deposit rule). Deposit the tax for the period beginning September 16 and ending September 26.

Communications and air transportation taxes under the alternative method (special September deposit rule). Deposit the tax included in amounts billed or tickets sold during the period beginning September 1 and ending September 11.

September 30

Wagering tax. File Form 730 and pay the tax on wagers accepted during August.

Heavy highway vehicle use tax. File Form 2290 and pay the tax for vehicles first used in August.

Fourth Quarter

The fourth quarter of a calendar year is made up of October, November, and December.

October 10

Communications and air transportation taxes under the alternative method (special September deposit rule). Deposit the tax included in amounts billed or tickets sold during the period beginning September 12 and ending September 15.

October 14

Regular method taxes (special September deposit rule). Deposit the tax for the last 4 days of September.

October 27

Communications and air transportation taxes under the alternative method. Deposit the tax included in amounts billed or tickets sold during the last 15 days of September.

October 29

Regular method taxes. Deposit the tax for the first 15 days in October.

October 31

Form 720 taxes. File Form 720 for the third quarter of 2014.

Wagering tax. File Form 730 and pay the tax on wagers accepted during September.

Heavy highway vehicle use tax. File Form 2290 and pay the tax for vehicles first used in September.

November 13

Communications and air transportation taxes under the alternative method. Deposit the tax included in amounts billed or tickets sold during the first 15 days of October.

November 14

Regular method taxes. Deposit the tax for the last 16 days of October.

November 26

Communications and air transportation taxes under the alternative method. Deposit the tax included in amounts billed or tickets sold during the last 16 days of October.

November 28

Regular method taxes. Deposit the tax for the first 15 days of November.

December 1

Wagering tax. File Form 730 and pay the tax on wagers accepted during October.

Heavy highway vehicle use tax. File Form 2290 and pay the tax for vehicles first used in October.

December 10

Communications and air transportation taxes under the alternative method. Deposit the tax included in amounts billed or tickets sold during the first 15 days of November.

December 12

Regular method taxes. Deposit the tax for the last 15 days of November.

December 26

Communications and air transportation taxes under the alternative method. Deposit the tax included in amounts billed or tickets sold during the last 15 days of November.

December 29

Regular method taxes. Deposit the tax for the first 15 days of December.

December 31

Wagering tax. File Form 730 and pay the tax on wagers accepted during November.

Heavy highway vehicle use tax. File Form 2290 and pay the tax for vehicles first used in November.

Table 2. Due Dates for Electronic Funds Transfer of Taxes for 2014 Under the Semiweekly Rule

First Quarter:		Second Quarter:		Third Quarter:		Fourth Quarter:	
Payroll Date	Due Date	Payroll Date	Due Date	Payroll Date	Due Date	Payroll Date	Due Date
Jan 1–3	Jan 8	Apr 1	Apr 4	Jul 1	Jul 7	Oct 1–3	Oct 8
Jan 4–7	Jan 10	Apr 2–4	Apr 9	Jul 2–4	Jul 9	Oct 4–7	Oct 10
Jan 8–10	Jan 15	Apr 5–8	Apr 11	Jul 5–8	Jul 11	Oct 8–10	Oct 16
Jan 11–14	Jan 17	Apr 9–11	Apr 17	Jul 9–11	Jul 16	Oct 11–14	Oct 17
Jan 15–17	Jan 23	Apr 12–15	Apr 21	Jul 12–15	Jul 18	Oct 15–17	Oct 22
Jan 18–21	Jan 24	Apr 16–18	Apr 23	Jul 16–18	Jul 23	Oct 18–21	Oct 24
Jan 22–24	Jan 29	Apr 19–22	Apr 25	Jul 19–22	Jul 25	Oct 22–24	Oct 29
Jan 25–28	Jan 31	Apr 23–25	Apr 30	Jul 23–25	Jul 30	Oct 25–28	Oct 31
Jan 29–31	Feb 5	Apr 26–29	May 2	Jul 26–29	Aug 1	Oct 29–31	Nov 5
Feb 1–4	Feb 7	Apr 30–May 2	May 7	Jul 30–Aug 1	Aug 6	Nov 1–4	Nov 7
Feb 5–7	Feb 12	May 3–6	May 9	Aug 2–5	Aug 8	Nov 5–7	Nov 13
Feb 8–11	Feb 14	May 7–9	May 14	Aug 6–8	Aug 13	Nov 8–11	Nov 14
Feb 12–14	Feb 20	May 10–13	May 16	Aug 9–12	Aug 15	Nov 12–14	Nov 19
Feb 15–18	Feb 21	May 14–16	May 21	Aug 13–15	Aug 20	Nov 15–18	Nov 21
Feb 19–21	Feb 26	May 17–20	May 23	Aug 16–19	Aug 22	Nov 19–21	Nov 26
Feb 22–25	Feb 28	May 21–23	May 29	Aug 20–22	Aug 27	Nov 22–25	Dec 1
Feb 26–28	Mar 5	May 24–27	May 30	Aug 23–26	Aug 29	Nov 26–28	Dec 3
Mar 1–4	Mar 7	May 28–30	Jun 4	Aug 27–29	Sep 4	Nov 29–Dec 2	Dec 5
Mar 5–7	Mar 12	May 31–Jun 3	Jun 6	Aug 30–Sep 2	Sep 5	Dec 3–5	Dec 10
Mar 8–11	Mar 14	Jun 4–6	Jun 11	Sep 3–5	Sep 10	Dec 6–9	Dec 12
Mar 12–14	Mar 19	Jun 7–10	Jun 13	Sep 6–9	Sep 12	Dec 10–12	Dec 17
Mar 15–18	Mar 21	Jun 11–13	Jun 18	Sep 10–12	Sep 17	Dec 13–16	Dec 19
Mar 19–21	Mar 26	Jun 14–17	Jun 20	Sep 13–16	Sep 19	Dec 17–19	Dec 24
Mar 22–25	Mar 28	Jun 18–20	Jun 25	Sep 17–19	Sep 24	Dec 20–23	Dec 29
Mar 26–28	Apr 2	Jun 21–24	Jun 27	Sep 20–23	Sep 26	Dec 24–26	Dec 31
Mar 29–31	Apr 4	Jun 25–27	Jul 2	Sep 24–26	Oct 1	Dec 27–30	Jan 5
		Jun 28–30	Jul 7	Sep 27–30	Oct 3	Dec 31	Jan 7

NOTE: This calendar reflects all legal holidays.

How To Get Tax Help

Go online, use a smart phone, call or walk in to an office near you. Whether it's help with a tax issue, preparing your tax return or picking up a free publication or form, get the help you need the way you want it.

Free help with your tax return. Free help in preparing your return is available nationwide from IRS-certified volunteers. The Volunteer Income Tax Assistance (VITA) program is designed to help low-to-moderate income, elderly, persons with disabilities, and limited English proficient taxpayers. The Tax Counseling for the Elderly (TCE) program is designed to assist taxpayers age 60 and older with their tax returns. Most VITA and TCE sites offer free electronic filing and all volunteers will let you know about credits and deductions you may be entitled to claim. Some VITA and TCE sites provide taxpayers the opportunity to prepare their return with the assistance of an IRS-certified volunteer. To find the nearest VITA or TCE site, visit IRS.gov or call 1-800-906-9887.

As part of the TCE program, AARP offers the Tax-Aide counseling program. To find the nearest AARP Tax-Aide site, visit AARP's website at www.aarp.org/money/taxaide or call 1-888-227-7669.

For more information on these programs, go to IRS.gov and enter "VITA" in the search box.



Internet. IRS.gov and IRS2Go are ready when you are — every day, every night, 24 hours a day, 7 days a week.

- Apply for an Employer Identification Number (EIN). Go to IRS.gov and enter [Apply for an EIN](#) in the search box.
- Request an Electronic Filing PIN by going to IRS.gov and entering [Electronic Filing PIN](#) in the search box.
- Check the status of your 2013 refund with [Where's My Refund?](#) Go to IRS.gov or the IRS2Go app, and click on [Where's My Refund?](#) You'll get a personalized refund date as soon as the IRS processes your tax return and approves your refund. If you *e-file*, your refund status is usually available within 24 hours after the IRS receives your tax return or 4 weeks after you've mailed a paper return.
- Checking the status of your amended return. Go to IRS.gov and enter [Where's My Amended Return](#) in the search box.
- Download forms, instructions, and publications, including some accessible versions.
- Order free transcripts of your tax returns or tax account using the [Order a Transcript](#) tool on IRS.gov or IRS2Go. Tax return and tax account transcripts are generally available for the current year and past three years.
- Figure your income tax withholding with the [IRS Withholding Calculator](#) on IRS.gov. Use it if you've had too much or too little withheld, your personal situation has changed, you're starting a new job or you just want to see if you're having the right amount withheld.

- Determine if you might be subject to the Alternative Minimum Tax by using the [Alternative Minimum Tax Assistant](#) on IRS.gov.
- Locate the nearest Taxpayer Assistance Center using the [Office Locator](#) tool on IRS.gov or IRS2Go. Stop by most business days for face-to-face tax help, no appointment necessary — just walk in. An employee can explain IRS letters, request adjustments to your tax account or help you set up a payment plan. Before you visit, check the [Office Locator](#) for the address, phone number, hours of operation and the services provided. If you have an ongoing tax account problem or a special need, such as a disability, you can request an appointment. Call the local number listed in the Office Locator, or look in the phone book under *United States Government, Internal Revenue Service*.
- Locate the nearest volunteer help site with the [VITA Locator Tool](#) on IRS.gov. Low-to-moderate income, elderly, persons with disabilities, and limited English proficient taxpayers can get free help with their tax return from the nationwide Volunteer Income Tax Assistance (VITA) program. The Tax Counseling for the Elderly (TCE) program helps taxpayers 60 and older with their tax returns. Most VITA and TCE sites offer free electronic filing and some provide IRS-certified volunteers who can help prepare your tax return. AARP offers the Tax-Aide counseling program as part of the TCE program. Visit AARP's website to find the nearest Tax-Aide location.
- Research your tax questions.
- Search publications and instructions by topic or keyword.
- Read the Internal Revenue Code, regulations, or other official guidance.
- Read Internal Revenue Bulletins.
- Sign up to receive local and national tax news by email.



Phone. You can call the IRS, or you can carry it in your pocket with the IRS2Go app on your smart phone or tablet.

- Download the free IRS2Go mobile app from the iTunes app store or from Google Play. Use it to watch the IRS YouTube channel, get IRS news as soon as it's released to the public, [order transcripts of your tax returns or tax account](#), check your refund status, subscribe to filing season updates or daily tax tips, and follow the IRS Twitter news feed, @IRSnews, to get the latest federal tax news, including information about tax law changes and important IRS programs.
- Call to locate the nearest volunteer help site, 1-800-906-9887. Low-to-moderate income, elderly, persons with disabilities, and limited English proficient taxpayers can get free help with their tax return from the nationwide Volunteer Income Tax Assistance (VITA) program. The Tax Counseling for the Elderly (TCE) program helps taxpayers 60 and older with their tax returns. Most VITA and TCE sites offer free electronic filing. Some VITA and TCE sites

provide IRS-certified volunteers who can help prepare your tax return. Through the TCE program, AARP offers the Tax-Aide counseling program; call 1-888-227-7669 to find the nearest Tax-Aide location.

- Call to check the status of your 2013 refund, 1-800-829-1954 or 1-800-829-4477. The automated [Where's My Refund?](#) information is available 24 hours a day, 7 days a week. If you *e-file*, your refund status is usually available within 24 hours after the IRS receives your tax return or 4 weeks after you've mailed a paper return. Before you call, have your 2013 tax return handy so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund. [Where's My Refund?](#) can give you a personalized refund date as soon as the IRS processes your tax return and approves your refund. [Where's My Refund?](#) includes information for the most recent return filed in the current year and does not include information about amended returns.
- Call the Amended Return Hotline, 1-866-464-2050, to check the status of your amended return.
- Call to order forms, instructions and publications, 1-800-TAX-FORM (1-800-829-3676) to order current-year forms, instructions and publications, and prior-year forms and instructions (limited to 5 years). You should receive your order within 10 business days.
- Call to order transcripts of your tax returns or tax account, 1-800-908-9946. Follow the prompts to provide your Social Security Number or Individual Taxpayer Identification Number, date of birth, street address and ZIP code.
- Call for TeleTax topics, 1-800-829-4477, to listen to pre-recorded messages covering various tax topics.
- Call to ask tax questions, 1-800-829-1040.
- Call using TTY/TDD equipment, 1-800-829-4059 to ask tax questions or order forms and publications. The TTY/TDD telephone number is for people who are deaf, hard of hearing, or have a speech disability. These individuals can also contact the IRS through relay services such as the Federal Relay Service available at www.gsa.gov/fedrelay.



Walk-in. You can find a selection of forms, publications and services — in-person, face-to-face.

- Products. You can walk in to some post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, and city and county government offices have a collection of products available to photocopy from reproducible proofs.
- Services. You can walk in to your local TAC most business days for personal, face-to-face tax help. An employee can explain IRS letters, request adjustments to your tax account, or help you set up a payment plan. If you need to resolve a tax problem, have questions about how the tax law applies to your individual tax return, or you are more comfortable talking with

someone in person, visit your local TAC where you can talk with an IRS representative face-to-face. No appointment is necessary—just walk in. Before visiting, check www.irs.gov/localcontacts for hours of operation and services provided.



Mail. You can send your order for forms, instructions, and publications to the address below. You should receive a response within 10 business days after your request is received.

Internal Revenue Service
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613

The Taxpayer Advocate Service Is Here to Help You. The Taxpayer Advocate Service (TAS) is your voice at the IRS. Our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights.

What can TAS do for you? We can offer you free help with IRS problems that you can't resolve on your own. We know this process can be confusing, but *the worst thing you can do is nothing at all!* TAS can help if you can't resolve your tax problem and:

- Your problem is causing financial difficulties for you, your family, or your business.
- You face (or your business is facing) an immediate threat of adverse action.
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

If you qualify for our help, you'll be assigned to one advocate who'll be with you at every turn and will do everything possible to resolve your problem. Here's why we can help:

- TAS is an independent organization within the IRS. Our advocates know how to work with the IRS.
- Our services are free and tailored to meet your needs.
- We have offices in every state, the District of Columbia, and Puerto Rico.

How can you reach us? If you think TAS can help you, call your local advocate, whose number is in your local directory and at www.irs.gov/advocate, or call us toll-free at 1-877-777-4778.

How else does TAS help taxpayers? TAS also works to resolve large-scale, systemic problems that affect many taxpayers. If you know of one of these broad issues, please report it to us through our Systemic Advocacy Management System at www.irs.gov/sams.

Low Income Taxpayer Clinics. Low Income Taxpayer Clinics (LITCs) serve individuals whose income is below a certain level and need to resolve tax problems such as audits, appeals, and tax collection disputes. Some clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Visit www.TaxpayerAdvocate.irs.gov or see IRS Publication 4134, *Low Income Taxpayer Clinic List*.

Tax Publications for Business Taxpayers

See *How To Get Tax Help* for a variety of ways to get publications, including by computer, phone, and mail.

General Guides

- 1** Your Rights as a Taxpayer
- 17** Your Federal Income Tax
- 334** Tax Guide for Small Business
- 910** IRS Guide to Free Tax Services

Employer's Guides

- 15** (Circular E), Employer's Tax Guide
- 15-A** Employer's Supplemental Tax Guide
- 15-B** Employer's Tax Guide to Fringe Benefits
- 51** (Circular A), Agricultural Employer's Tax Guide
- 80** (Circular SS), Federal Tax Guide for Employers in the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands
- 926** Household Employer's Tax Guide

Specialized Publications

- 225** Farmer's Tax Guide
- 463** Travel, Entertainment, Gift, and Car Expenses
- 505** Tax Withholding and Estimated Tax
- 510** Excise Taxes
- 515** Withholding of Tax on Nonresident Aliens and Foreign Entities

- 517** Social Security and Other Information for Members of the Clergy and Religious Workers
- 527** Residential Rental Property
- 534** Depreciating Property Placed in Service Before 1987
- 535** Business Expenses
- 536** Net Operating Losses (NOLs) for Individuals, Estates, and Trusts
- 537** Installment Sales
- 538** Accounting Periods and Methods
- 541** Partnerships
- 542** Corporations
- 544** Sales and Other Dispositions of Assets
- 551** Basis of Assets
- 556** Examination of Returns, Appeal Rights, and Claims for Refund
- 560** Retirement Plans for Small Business
- 561** Determining the Value of Donated Property
- 583** Starting a Business and Keeping Records
- 587** Business Use of Your Home
- 594** The IRS Collection Process
- 597** Information on the United States-Canada Income Tax Treaty
- 598** Tax on Unrelated Business Income of Exempt Organizations
- 901** U.S. Tax Treaties

- 908** Bankruptcy Tax Guide
- 925** Passive Activity and At-Risk Rules
- 946** How To Depreciate Property
- 947** Practice Before the IRS and Power of Attorney
- 966** Electronic Federal Tax Payment System: A Guide to Getting Started
- 1544** Reporting Cash Payments of Over \$10,000
- 1546** Taxpayer Advocate Service: Your Voice at the IRS

Spanish Language Publications

- 1SP** Derechos del Contribuyente
- 179** (Circular PR), Guía Contributiva Federal para Patronos Puertorriqueños
- 594SP** El Proceso de Cobro del IRS
- 850 (EN/SP)** English-Spanish Glossary of Words and Phrases
- 1544SP** Informe de Pagos en Efectivo en Exceso de \$10,000

Commonly Used Tax Forms

See *How To Get Tax Help* for a variety of ways to get forms, including by computer, phone, and mail. Items with an asterisk are available by fax. For these orders only, use the catalog number when ordering.

Form Number and Title			Catalog Number	Form Number and Title			Catalog Number
W-2	Wage and Tax Statement		10134	2106	Employee Business Expenses*		11700
W-4	Employee's Withholding Allowance Certificate*		10220	2106-EZ	Unreimbursed Employee Business Expenses*		20604
940	Employer's Annual Federal Unemployment (FUTA) Tax Return*		11234	2210	Underpayment of Estimated Tax by Individuals, Estates, and Trusts*		11744
941	Employer's QUARTERLY Federal Tax Return		17001	2441	Child and Dependent Care Expenses*		11862
1040	U.S. Individual Income Tax Return*		11320	2848	Power of Attorney and Declaration of Representative*		11980
Sch A	Itemized Deductions*		17145	3800	General Business Credit		12392
Sch B	Interest and Ordinary Dividends*		17146	3903	Moving Expenses*		12490
Sch C	Profit or Loss From Business*		11334	4562	Depreciation and Amortization*		12906
Sch C-EZ	Net Profit From Business*		14374	4797	Sales of Business Property*		13086
Sch D	Capital Gains and Losses*		11338	4868	Application for Automatic Extension of Time To File U.S. Individual Income Tax Return*		13141
Sch E	Supplemental Income and Loss*		11344	5329	Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts*		13329
Sch F	Profit or Loss From Farming*		11346	6252	Installment Sale Income*		13601
Sch H	Household Employment Taxes*		12187	8283	Noncash Charitable Contributions*		62299
Sch J	Income Averaging for Farmers and Fishermen*		25513	8300	Report of Cash Payments Over \$10,000 Received in a Trade or Business*		62133
Sch R	Credit for the Elderly or the Disabled*		11359	8582	Passive Activity Loss Limitations*		63704
Sch SE	Self-Employment Tax*		11358	8606	Nondeductible IRAs*		63966
1040-ES	Estimated Tax for Individuals*		11340	8822	Change of Address*		12081
1040X	Amended U.S. Individual Income Tax Return*		11360	8822-B	Change of Address or Responsible Party—Business		57465
1065	U.S. Return of Partnership Income		11390	8829	Expenses for Business Use of Your Home*		13232
Sch D	Capital Gains and Losses		11393	8949	Sales and Other Dispositions of Capital Assets		37768
Sch K-1	Partner's Share of Income, Deductions, Credits, etc.*		11394				
1120	U.S. Corporation Income Tax Return		11450				
1120S	U.S. Income Tax Return for an S Corporation		11510				
Sch D	Capital Gains and Losses and Built-In Gains		11516				
Sch K-1	Shareholder's Share of Income, Deductions, Credits, etc.		11520				