

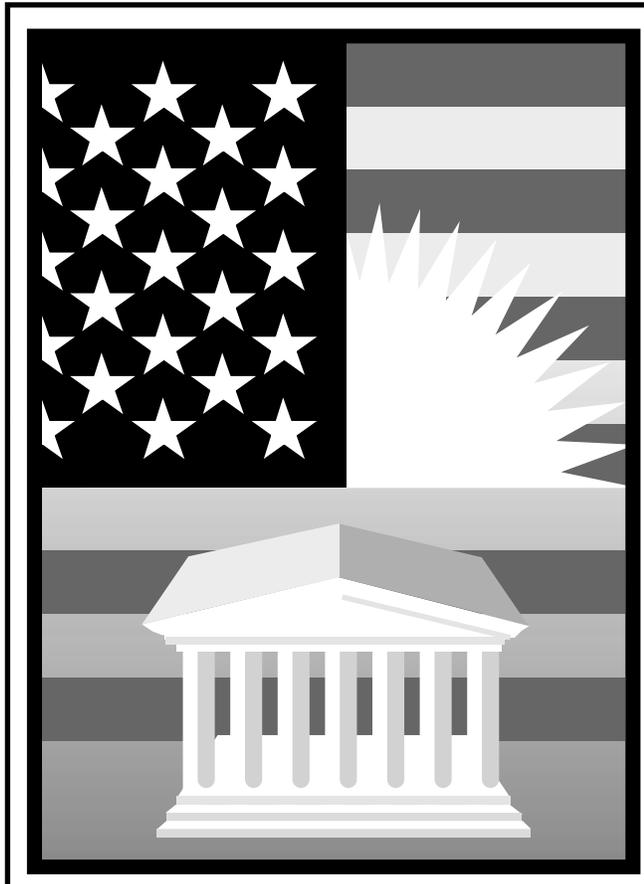


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Tax Calendars for 2000



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Important Changes

Electronic deposits of taxes. The threshold that determines whether you must deposit taxes electronically has been increased to \$200,000.

For more information, see *Electronic Federal Tax Payment System (EFTPS)* under *Background Information for Using the Tax Calendars*.

Extended due date for Forms 1098, 1099, and W-2 if filed electronically. Beginning in 2000, if you file Forms 1098, 1099, or W-2 electronically (not by magnetic media), your due date for filing them with the Internal Revenue Service or the Social Security Administration will be extended to March 31.

The due date for giving the recipient these forms will still be January 31.

For information about filing Forms 1098, 1099, or W-2G electronically, see Publication 1220, *Specifications for Filing Forms 1098, 1099, 5498 and W-2G Magnetically or Electronically*. For information about filing Form W-2 electronically with the Social Security Administration, call 1-800-772-6270.

Important Reminder

Threshold for employment tax deposits increased from \$500 to \$1,000. If your total taxes for the return period are less than \$1,000, you are not required to make deposits. You can pay the taxes with the return. The threshold change does not apply to federal unemployment (FUTA) tax deposit requirements. For information on the deposit rules, see Publication 15, *Circular E, Employer's Tax Guide*.

Introduction

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

- Filing tax forms.
- Paying taxes.
- Doing other things required by federal tax law.

Who should use this publication? Primarily, employers need to use this publication. However, the general tax calendar has important due dates for all types of businesses and for individuals. Anyone who must pay excise taxes may need the excise tax calendar.

What does the publication contain? The publication contains the following.

- 1) A section on how to use the tax calendars.
- 2) Three tax calendars:
 - a) General,
 - b) Employer's, and
 - c) Excise.
- 3) A table showing the semiweekly deposit due dates for 2000.

What are the advantages of using the tax calendars? By using the calendars, you do not have to figure the dates yourself, can file timely, and avoid penalties. You do not have to adjust the due dates for Saturdays, Sundays, and legal holidays. In addition, if you use the employer's or excise tax calendars, you do not have to adjust the dates for special banking rules.

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. Then, if you are an employer, 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 for 2000*, and in the instructions for Form 720, *Quarterly Federal Excise Tax Return*. In addition, the calendars do not cover the filing and other requirements concerning the following.

- Estate taxes.
- Gift taxes.
- Trusts.
- Exempt organizations.
- Certain types of corporations.

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 More Information* near the end of this publication for information about getting publications and forms.

Background Information for Using the Tax Calendars

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

Table 1. Useful Publications

If You Are:	You May Need:
An employer	<ul style="list-style-type: none"> • Publication 15, <i>Circular E, Employer's Tax Guide</i>, • Publication 15A, <i>Employer's Supplemental Tax Guide</i>, or • Publication 926, <i>Household Employer's Tax Guide</i>.
A farmer	<ul style="list-style-type: none"> • Publication 51, <i>Circular A, Agricultural Employer's Tax Guide</i>. • Publication 225, <i>Farmer's Tax Guide</i>.
An individual	Publication 505, <i>Tax Withholding and Estimated Tax</i> .
Required to pay excise taxes	Publication 510, <i>Excise Taxes for 2000</i> .

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 for the employment tax deposit rules. For the excise tax deposit rules, see Publication 510 or the instructions for Form 720.

Deposits must be made at an authorized financial institution or a Federal Reserve bank. A deposit received after the due date will be considered timely if you can establish that it was mailed in the United States at least 2 days before the due date. However, deposits of \$20,000 or more by a person required to deposit the tax more than once a month must be received by the due date to be timely.

Tax deposit coupons. Each deposit must be accompanied by a federal tax deposit (FTD) coupon, Form 8109, unless you are using the **Electronic Federal Tax Payment System (EFTPS)**. The coupons have spaces for indicating the type of tax you are depositing. You must use a separate coupon for each type of tax. For example, if you are depositing both excise taxes and federal unemployment taxes, you must use two coupons. You can get the coupons you need by calling or writing the IRS.

Electronic Federal Tax Payment System (EFTPS). You may have to deposit taxes using the Electronic Federal Tax Payment System (EFTPS). You must use EFTPS to make deposits of all depository tax liabilities (including social security, Medicare, withheld income, excise, and corporate income taxes) you incur after 1999 if you deposited more than \$200,000 in federal depository taxes in 1998. If you first meet the \$200,000 threshold in 1999 or a later year, you must begin depositing using EFTPS in the second succeeding year.

Electronic deposits are voluntary if you do not meet the \$200,000 threshold, even if you had to deposit electronically before 2000 under a previous threshold.

If you must use EFTPS but fail to do so, you may be subject to a 10% penalty. This penalty has been waived for deposit obligations incurred before January 1, 2000, except for taxpayers who deposited more than \$200,000 in 1998.

 For general information about EFTPS, call 1-800-829-1040, access the IRS website on the Internet at www.irs.gov, or see Publication 966, *The Easiest Way to Pay Your Federal Taxes*.

To enroll in EFTPS, call:

- 1-800-945-8400, or
- 1-800-555-4477.

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, it is delayed until the next day that is not a Saturday, Sunday, or legal holiday. These calendars make this adjustment for Saturdays, Sundays, and most legal holidays. But you must make any adjustments for statewide legal holidays. (An exception to this rule for certain excise taxes is noted later under the *Excise Tax Calendar*.)

Statewide holidays. A statewide legal holiday delays a due date only if the IRS office where you are required to file is located in that state.

Federal holidays. Federal legal holidays for 2000 are listed below.

- January 17 — Birthday of Martin Luther King, Jr.
- February 21 — Presidents' Day
- May 29 — Memorial Day
- July 4 — Independence Day
- September 4 — Labor Day
- October 9 — Columbus Day
- November 10 — Veterans' Day
- November 23 — Thanksgiving Day
- December 25 — Christmas Day

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. The most recent list of designated private delivery services was published by the IRS in September 1998. The list includes only the following.

- Airborne Express (Airborne): Overnight Air Express Service, Next Afternoon Service, Second Day Service.

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

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 2000 that most taxpayers will need. Employers and persons who pay excise taxes should also 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 18

Individuals. Make a payment of your estimated tax for 1999 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. This is the final installment date for 1999 estimated tax. However, you do not have to make this payment if you file your 1999 return (Form 1040) and pay any tax due by January 31, 2000.

Farmers and fishermen. Pay your estimated tax for 1999 using Form 1040-ES. You have until April 17 to file your 1999 income tax return (Form 1040). If you do not pay your estimated tax by January 18, you must file your 1999 return and pay any tax due by March 1, 2000, to avoid an estimated tax penalty.

January 31

Individuals. File your income tax return (Form 1040) for 1999 if you did not pay your last installment of estimated tax by January 18. Filing your return and paying any tax due by January 31 prevents any penalty for late payment of the last installment.

All businesses. Give annual information statements to recipients of certain payments you made during 1999. (You can use the appropriate version of Form 1099 or other information return.) Payments that are covered include the following.

- Compensation for workers who are not considered employees (including fishing boat proceeds to crew members).
- Dividends and other corporate distributions.
- Interest.
- Amounts paid in real estate transactions.
- Rent.
- Royalties.
- Amounts paid in broker and barter exchange transactions.
- Payments to attorneys.
- 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 *1999 Instructions for Forms 1099, 1098, 5498, and W-2G* for information on what payments are covered, how much the payment must be before a statement is required, which form to use, and extension of time to provide statements.

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 15

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

February 28

All businesses. File information returns (Form 1099) for certain payments you made during 1999. These payments are described under *January 31*. There are different forms for different types of payments. Use a separate Form 1096 to summarize and transmit the forms for each type of payment. See the *1999 Instructions for Forms 1099, 1098, 5498, and W-2G* for information on what payments are covered, how much the payment must be before a return is required, what form to use, and extensions of time to file.

If you file Forms 1098, 1099, or W-2G electronically (not by magnetic media),

your due date for filing them with the IRS will be extended to March 31. The due date for giving the recipient these forms will still be January 31.

March 1

Farmers and fishermen. File your 1999 income tax return (Form 1040) to avoid an underpayment penalty if you owe estimated tax. However, you have until April 17 to file if you paid your 1999 estimated tax by January 18, 2000.

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 15

Corporations. File a 1999 calendar year income tax return (Form 1120 or 1120-A) and pay any tax due. 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 corporations. File a 1999 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, Credits, Deductions, 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 choose to be treated as an S corporation beginning with calendar year 2000. If Form 2553 is filed late, S treatment will begin with calendar year 2001.

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*. This due date is effective for the first March 15 following the close of the partnership's tax year. The due date of March 15 applies even if the partnership requests an extension of time to file the Form 1065-B by filing Form 8736 or Form 8800.

March 31

Electronic filing of Forms 1098, 1099, and W-2G. File Forms 1098, 1099, or W-2G with the IRS. This due date applies only if you file electronically (not by magnetic media). Otherwise see February 28.

The due date for giving the recipient these forms will still be January 31.

For information about filing Forms 1098, 1099, or W-2G electronically, see Publication 1220, *Specifications for Filing Forms 1098, 1099, 5498 and W-2G Magnetically or Electronically*.

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 17

Individuals. File an income tax return for 1999 (Form 1040, 1040A, or 1040EZ) and pay any tax due. If you want an automatic 4-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*. Then file Form 1040, 1040A, or 1040EZ by August 15. If you want an additional 2-month extension, file Form 2688, *Application for Additional Extension of Time To File U.S. Individual Income Tax Return*, as soon as possible so that your application can be acted on before August 15.

Household employers. If you paid cash wages of \$1,100 or more in 1999 to a household employee, file Schedule H (Form 1040) with your income tax return and report any employment taxes. Report any federal unemployment (FUTA) tax on Schedule H if you paid total cash wages of \$1,000 or more in any calendar quarter of 1998 or 1999 to household employees. Also report any income tax you withheld for your household employees. For more information, see Publication 926.

Individuals. If you are not paying your 2000 income tax through withholding (or will not pay in enough tax during the year that way), pay the first installment of your 2000 estimated tax. Use Form 1040-ES. For more information, see Publication 505, *Tax Withholding and Estimated Tax*.

Partnerships. File a 1999 calendar year return (Form 1065). Provide each partner with a copy of Schedule K-1 (Form 1065), *Partner's Share of Income, Credits, Deductions, etc.*, or a substitute Schedule K-1. If you want an automatic 3-month extension of time to file the return and provide Schedule K-1, file Form 8736. Then file Form 1065 by July 17. If you need an additional 3-month extension, file Form 8800.

Electing large partnerships. File a 1999 calendar year return (Form 1065-B). If you want an automatic 3-month extension of time to file the return, file Form 8736. Then file Form 1065-B by July 17. If you need an additional 3-month extension, file Form 8800. See *March 15* for the due date for furnishing the Schedules K-1 to the partners.

Corporations. Deposit the first installment of estimated income tax for 2000. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

May 10

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 12

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 15

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 17*. If you want additional time to file your return, file Form 4868 to obtain 2 additional months to file. Then file Form 1040 by August 15. If you still need additional time, file Form 2688 to request an additional 2 months as soon as possible so that your application can be acted on before August 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 2000 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 2000. For more information, see Publication 505.

Corporations. Deposit the second installment of estimated income tax for 2000. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

Partnerships. File a 1999 calendar year return (Form 1065). This due date applies only if the partnership consists entirely of nonresident aliens. Otherwise, see *April 17*.

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.

July 17

Partnerships. File a 1999 calendar year return (Form 1065). This due date applies only if you were given an automatic 3-month extension. Provide each partner with a copy of Schedule K-1 (Form 1065), or a substitute K-1. If you need an additional 3-month extension, file Form 8800.

Electing large partnerships. File a 1999 calendar year return (Form 1065-B). This due date applies only if you were given an automatic 3-month extension. If you need an additional 3-month extension, file Form 8800. See *March 15* for the due date for furnishing the Schedules K-1 to the partners.

August 10

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.

August 15

Individuals. If you have an automatic 4-month extension to file your income tax return for 1999, file Form 1040, 1040A, or 1040EZ and pay any tax, interest, and penalties due. If you need an additional 2-month extension, file Form 2688.

September 11

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 2000 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 2000. For more information, see Publication 505.

Corporations. File a 1999 calendar year income tax return (Form 1120 or 1120-A) and pay any tax due. This due date applies only if you timely requested an automatic 6-month extension. Otherwise, see *March 15*.

S corporations. File a 1999 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 15*. Provide each shareholder with a copy of Schedule K-1 (Form 1120S), or a substitute Schedule K-1.

Corporations. Deposit the third installment of estimated income tax for 2000. A worksheet, Form 1120-W, is available to help you make an estimate of 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 16

Individuals. File a 1999 income tax return and pay any tax due if you were given an additional 2-month extension.

Partnerships. File a 1999 calendar year return (Form 1065). This due date applies only if you were given an additional 3-month extension. Provide each partner with a copy of Schedule K-1 (Form 1065), or a substitute K-1.

Electing large partnerships. File a 1999 calendar year return (Form 1065-B). This due date applies only if you were given an additional 3-month extension. See *March 15* for the due date for furnishing the Schedules K-1 to the partners.

November 13

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 11

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 2000. 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.

Note. 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.

Individuals

Form 1040 is due on the 15th day of the 4th month after the end of your tax year.

Estimated tax payments (Form 1040-ES) 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 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) is due on the 15th day of the 4th month after the end of the partnership's tax year. Each partner must be provided with a copy of the 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) 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.

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

Form 2553, used to choose S corporation treatment, is due by the 15th day of the 3rd month of the first tax year to which the choice will apply or at any time during the preceding tax year.

Employer's Tax Calendar

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

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

The calendar lists due dates both for filing returns and for making deposits of these three taxes throughout the year. Use this calendar with Publication 15, 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 (or 940-EZ), *Employer's Annual Federal Unemployment (FUTA) Tax Return*. This form is due 1 month after the calendar year ends. Use it to report the FUTA tax you paid. Most employers can use Form 940-EZ, which is a simplified version of Form 940.
- 2) Form 941, *Employer's Quarterly Federal Tax Return*. This form is due 1 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.
- 3) Form 943, *Employer's Annual Tax Return for Agricultural Employees*. This form is due 1 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 945, *Annual Return of Withheld Federal Income Tax*. This form is due 1 month after the calendar year ends. Use it to report income tax withheld on all nonpayroll items. Nonpayroll items include:
 - a) Backup withholding,
 - b) Withholding on pensions, annuities, and gambling winnings, and
 - 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 a calendar year as your tax year. The only exception is the date for filing Forms 5500 and 5500-EZ. 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 deposit, in full and on time, the tax you are required to report on either Form 940, 941, 943, or 945, you have an additional 10 days to file that form.

First Quarter

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

Note. If you are subject to the semiweekly deposit rule, use *Table 2* at the end of this publication for your deposit due dates.

During January

All employers. Give your employees their copies of Form W-2 for 1999 as soon as possible. The due date is January 31.

January 3

Earned income credit. Stop advance payments of the earned income credit for any employee who did not give you a new Form W-5 for 2000.

January 18

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in December 1999.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in December 1999.

January 31

All employers. Give your employees their copies of Form W-2 for 1999.

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 1999 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 any undeposited tax. (If the total is less than \$1,000 and not a shortfall, you can pay it with the return.) If you deposited the tax for the year in full and on time, you have until February 10 to file the return.

Social security, Medicare, and withheld income tax. File Form 941 for the fourth quarter of 1999. Deposit any undeposited tax. (If the total is less than \$1,000 and not a shortfall, you can pay it with the return.) If you deposited the tax for the quarter in full and on time, 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 1999. Deposit any undeposited tax. (If the total is less than \$1,000 and not a shortfall, you can pay it with the return.) If you deposited the tax for the year in full and on time, you have until February 10 to file the return.

Federal unemployment tax. File Form 940 (or 940-EZ) for 1999. If your undeposited tax is \$100 or less, you can either pay it with your return or deposit it. If it is more than \$100, you must deposit it. However, if you already deposited the tax for the year in full and on time, you have until February 10 to file the return.

February 10

Nonpayroll taxes. File Form 945 to report income tax withheld for 1999 on all nonpayroll items. This due date applies only if you deposited the tax for the year in full and on time.

Social security, Medicare, and withheld income tax. File Form 941 for the fourth quarter of 1999. This due date applies only if you deposited the tax for the quarter in full and on time.

Farm employers. File Form 943 to report social security, Medicare, and withheld income tax for 1999. This due date applies only if you deposited the tax for the year in full and on time.

Federal unemployment tax. File Form 940 (or 940-EZ) for 1999. This due date applies only if you deposited the tax for the year in full and on time.

February 15

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.

All employers. Begin withholding income tax from the pay of any employee who claimed exemption from withholding in 1999, but did not give you a new Form W-4 to continue the exemption this year.

February 28

Payers of gambling winnings. File Form 1096, *Annual Summary and Transmittal of U.S. Information Returns*, along with Copy A of all the Forms W-2G you issued for 1999.

If you file Forms W-2G electronically (not by magnetic media), your due date for filing them with the IRS will be extended to March 31. The due date for giving the recipient these forms will still be January 31.

February 29

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 1999.

If you file Forms W-2 electronically (not by magnetic media), your due date for filing them with the SSA will be extended to March 31. The due date for giving the recipient these forms will still be 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.

March 15

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 copy A of all the Forms W-2 you issued for 1999. This due date applies only if you electronically file (not by magnetic media). Otherwise, see February 29.

The due date for giving the recipient these forms will still be January 31.

Electronic filing of Forms W-2G. File copies of all the Forms W-2G you issued for 1999. This due date applies only if you electronically file (not by magnetic media). Otherwise, see February 28.

The due date for giving the recipient these forms will still be January 31.

For information about filing Forms W-2G electronically, see Publication 1220, *Specifications for Filing Forms*

1098, 1099, 5498 and W-2G *Magnetically or Electronically*.

Second Quarter

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

April 17

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 \$1,100 or more in 1999 to a household employee, file Schedule H (Form 1040) with your income tax return and report any employment taxes. Report any federal unemployment (FUTA) tax on Schedule H if you paid total cash wages of \$1,000 or more in any calendar quarter of 1998 or 1999 to household employees. Also report any income tax you withheld for your household employees. For more information, see Publication 926.

May 1

Social security, Medicare, and withheld income tax. File Form 941 for the first quarter of 2000. Deposit any undeposited tax. (If the total is less than \$1,000 and not a shortfall, you can pay it with the return.) If you deposited the tax for the quarter in full and on time, you have until May 10 to file the return.

Federal unemployment tax. Deposit the tax owed through March, if more than \$100.

May 10

Social security, Medicare, and withheld income tax. File Form 941 for the first quarter of 2000. This due date applies only if you deposited the tax for the quarter in full and on time.

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 15

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 17

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 2000. Deposit any undeposited tax. (If the total is less than \$1,000 and not a shortfall, you can pay it with the return.) If you deposited the tax for the quarter in full and on time, you have until August 10 to file the return.

Federal unemployment tax. Deposit the tax owed through June if more than \$100.

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 1999. 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 10

Social security, Medicare, and withheld income tax. File Form 941 for the second quarter of 2000. This due date applies only if you deposited the tax for the quarter in full and on time.

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 16

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 2000. Deposit any undeposited tax. (If the total is less than \$1,000 and not a shortfall, you can pay it with the return.) If you deposited the tax for the quarter in full and on time, you have until November 10 to file the return.

Federal unemployment tax. Deposit the tax owed through September, if more than \$100.

During November

Income tax withholding. Ask employees whose withholding allowances will be different in the year 2001 to fill out a new Form W-4.

Earned income credit. Request each eligible employee who wants to receive advance payments of the earned income credit during the year 2001 to fill out a Form W-5. A new Form W-5 must be filled out each year before any payments are made.

November 13

Social security, Medicare, and withheld income tax. File Form 941 for the third quarter of 2000. This due date applies only if you deposited the tax for the quarter in full and on time.

November 15

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 calendar gives the due dates both for filing returns and making deposits of excise taxes. Use this calendar with Publication 510, which covers the deposit rules and the types of excise taxes reported on Forms 11-C, 720, and 730.

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 a tax (called 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 employee-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, below.
- 2) Form 720, *Quarterly Federal Excise Tax Return*. File this form by the last day of the month following the calendar quarter. However, if you report communications, air transportation or ozone-depleting chemicals taxes, file Form 720 by the last day of the second month following the 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.
 - e) Luxury taxes.
 - f) Manufacturers taxes.
- 3) Form 730, *Tax on Wagering*. Use this form to pay an excise tax on wagers you accept. File this form monthly, by the last day of the month following the month you accepted the wagers. Also see Form 11-C above.
 - 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, including information on installment payments, 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, it 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.

- 1) Under the 14-day rule, if the 14th day is a Saturday, Sunday, or legal holiday, the due date is the immediately **preceding** day that is not a Saturday, Sunday, or legal holiday.
- 2) 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.

The excise tax calendar has been adjusted for all these provisions.

First Quarter

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

January 3

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

Heavy highway vehicle use tax. File Form 2290 and pay the tax (or the first installment) for vehicles first used in November. Also, pay the installments for other vehicles, if applicable.

Ozone-depleting chemicals tax (IRS Nos. 19 and 98). Deposit the tax for the last 15 days of November.

January 10

Communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and

foreign insurers taxes. Deposit the tax for the last 16 days of December.

January 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 December.

January 14

Gasoline (IRS Nos. 14, 58, 59, 62, 73, 74, 75, and 76), diesel fuel (IRS No. 60), and kerosene (IRS No. 35) taxes. If the 14-day rule applies, deposit the tax for the last 16 days of December.

January 18

Ozone-depleting chemicals tax (IRS Nos. 19 and 98). Deposit the tax for the first 15 days of December.

January 24

Communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. Deposit the tax for the first 15 days of January.

January 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 December.

January 28

Gasoline (IRS Nos. 14, 58, 59, 62, 73, 74, 75, and 76), diesel fuel (IRS No. 60), and kerosene (IRS No. 35) taxes. If the 14-day rule applies, deposit the tax for the first 15 days of January.

January 31

Fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. File Form 720 for the fourth quarter of 1999. However, if you also report communications, air transportation or ozone-depleting chemicals taxes, file one Form 720 by February 29. Make a special deposit if required.

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

Heavy highway vehicle use tax. File Form 2290 and pay the tax (or the first installment) for vehicles first used in December.

Ozone-depleting chemicals tax (IRS Nos. 19 and 98). Deposit the tax for the last 16 days of December.

February 9

Communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. Deposit the tax for the last 16 days of January.

February 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 January.

February 14

Gasoline (IRS Nos. 14, 58, 59, 62, 73, 74, 75, and 76), diesel fuel (IRS No. 60), and kerosene (IRS No. 35) taxes. If the 14-day rule applies, deposit the tax for the last 16 days of January.

February 15

Ozone-depleting chemicals tax (IRS Nos. 19 and 98). Deposit the tax for the first 15 days of January.

February 24

Communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. Deposit the tax for the first 15 days of February.

February 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 January.

February 29

Gasoline (IRS Nos. 14, 58, 59, 62, 73, 74, 75, and 76), diesel fuel (IRS No. 60), and kerosene (IRS No. 35) taxes. If the 14-day rule applies, deposit the tax for the first 15 days of February.

Communications, ozone-depleting chemicals, and air transportation taxes. File Form 720 for the fourth quarter of 1999.

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 (or the first installment) for vehicles first used in January.

Ozone-depleting chemicals tax (IRS Nos. 19 and 98). Deposit the tax for the last 16 days of January.

March 9

Communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. Deposit the tax for the last 14 days of February.

March 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 February.

March 14

Gasoline (IRS Nos. 14, 58, 59, 62, 73, 74, 75, and 76), diesel fuel (IRS No. 60), and kerosene (IRS No. 35) taxes. If the 14-day rule applies, deposit the tax for the last 14 days of February.

March 15

Ozone-depleting chemicals tax (IRS Nos. 19 and 98). Deposit the tax for the first 15 days of February.

March 24

Communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and

foreign insurers taxes. Deposit the tax for the first 15 days of March.

March 27

Communications and air transportation tax under the alternative method. Deposit the tax included in amounts billed or tickets sold during the last 14 days of February.

March 29

Gasoline (IRS Nos. 14, 58, 59, 62, 73, 74, 75, and 76), diesel fuel (IRS No. 60), and kerosene (IRS No. 35) taxes. If the 14-day rule applies, 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 (or the first installment) for vehicles first used in February. Also, pay the installments for other vehicles, if applicable.

Ozone-depleting chemicals tax (IRS Nos. 19 and 98). Deposit the tax for the last 14 days of February.

Second Quarter

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

April 10

Communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. Deposit the tax for the last 16 days of March.

April 12

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

April 14

Gasoline (IRS Nos. 14, 58, 59, 62, 73, 74, 75, and 76), diesel fuel (IRS No. 60), and kerosene (IRS No. 35) taxes. If the 14-day rule applies, deposit the tax for the last 16 days of March.

April 17

Ozone-depleting chemicals tax (IRS Nos. 19 and 98). Deposit the tax for the first 15 days of March.

April 24

Communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. Deposit the tax for the first 15 days of April.

April 26

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

April 28

Gasoline (IRS Nos. 14, 58, 59, 62, 73, 74, 75, and 76), diesel fuel (IRS No. 60), and kerosene (IRS No. 35) taxes. If the 14-day rule applies, deposit the tax for the first 15 days of April.

May 1

Fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. File Form 720 for the first quarter of 2000. However, if you also report communications, air transportation or ozone-depleting chemicals taxes, file one Form 720 by May 31. Make a special deposit if required.

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 (or the first installment) for vehicles first used in March.

Ozone-depleting chemicals tax (IRS Nos. 19 and 98). Deposit the tax for the last 16 days of March.

May 9

Communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. Deposit the tax for the last 15 days of April.

May 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 April.

May 12

Gasoline (IRS Nos. 14, 58, 59, 62, 73, 74, 75, and 76), diesel fuel (IRS No. 60), and kerosene (IRS No. 35) taxes. If the 14-day rule applies, deposit the tax for the last 15 days of April.

May 15

Ozone-depleting chemicals tax (IRS Nos. 19 and 98). Deposit the tax for the first 15 days of April.

May 24

Communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. Deposit the tax for the first 15 days of May.

May 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 April.

May 26

Gasoline (IRS Nos. 14, 58, 59, 62, 73, 74, 75, and 76), diesel fuel (IRS No. 60), and kerosene (IRS No. 35) taxes. If the 14-day rule applies, deposit the tax for the first 15 days of May.

May 31

Communications, air transportation, and ozone-depleting chemicals taxes. File Form 720 for the first quarter of 2000.

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.

Ozone-depleting chemicals tax (IRS Nos. 19 and 98). Deposit the tax for the last 15 days of April.

June 9

Communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. Deposit the tax for the last 16 days of May.

June 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 May.

June 14

Gasoline (IRS Nos. 14, 58, 59, 62, 73, 74, 75, and 76), diesel fuel (IRS No. 60), and kerosene (IRS No. 35) taxes. If the 14-day rule applies, deposit the tax for the last 16 days of May.

June 15

Ozone-depleting chemicals tax (IRS Nos. 19 and 98). Deposit the tax for the first 15 days of May.

June 26

Communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. Deposit the tax for the first 15 days of June.

June 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 May.

June 29

Gasoline (IRS Nos. 14, 58, 59, 62, 73, 74, 75, and 76), diesel fuel (IRS No. 60), and kerosene (IRS No. 35) taxes. If the 14-day rule applies, 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. Also, pay the installments for other vehicles, if applicable.

Ozone-depleting chemicals tax (IRS Nos. 19 and 98). Deposit the tax for the last 16 days of May.

Floor stocks tax for ozone-depleting chemicals (IRS No. 20). Deposit the tax for January 1, 2000.

Third Quarter

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

July 3

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

July 10

Communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. Deposit the tax for the last 15 days of June.

July 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 June.

July 14

Gasoline (IRS Nos. 14, 58, 59, 62, 73, 74, 75, and 76), diesel fuel (IRS No. 60), and kerosene (IRS No. 35) taxes. If the 14-day rule applies, deposit the tax for the last 15 days of June.

July 17

Ozone-depleting chemicals tax (IRS Nos. 19 and 98). Deposit the tax for the first 15 days of June.

July 24

Communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. Deposit the tax for the first 15 days of July.

July 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 June.

July 28

Gasoline (IRS Nos. 14, 58, 59, 62, 73, 74, 75, and 76), diesel fuel (IRS No. 60), and kerosene (IRS No. 35) taxes. If the 14-day rule applies, deposit the tax for the first 15 days of July.

July 31

Fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. File Form 720 for the second quarter of 2000. However, if you also report communications, air transportation or ozone-depleting chemicals taxes, file one Form 720 by August 31. Make a special deposit if required.

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.

Ozone-depleting chemicals tax (IRS Nos. 19 and 98). Deposit the tax for the last 15 days of June.

August 9

Communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. Deposit the tax for the last 16 days of July.

August 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 July.

August 14

Gasoline (IRS Nos. 14, 58, 59, 62, 73, 74, 75, and 76), diesel fuel (IRS No. 60), and kerosene (IRS No. 35) taxes. If the 14-day rule applies, deposit the tax for the last 16 days of July.

August 15

Ozone-depleting chemicals tax (IRS Nos. 19 and 98). Deposit the tax for the first 15 days of July.

August 24

Communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. Deposit the tax for the first 15 days of August.

August 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 July.

August 29

Gasoline (IRS Nos. 14, 58, 59, 62, 73, 74, 75, and 76), diesel fuel (IRS No. 60), and kerosene (IRS No. 35) taxes. If the 14-day rule applies, deposit the tax for the first 15 days of August.

August 31

Communications, air transportation, and ozone-depleting chemicals taxes. File Form 720 for the second quarter of 2000.

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

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

Ozone-depleting chemicals tax (IRS Nos. 19 and 98). Deposit the tax for the last 16 days of July.

September 11

Communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. Deposit the tax for the last 16 days of August.

September 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 August.

September 14

Gasoline (IRS Nos. 14, 58, 59, 62, 73, 74, 75, and 76), diesel fuel (IRS No. 60), and kerosene (IRS No. 35) taxes. If the 14-day rule applies, deposit the tax for the last 16 days of August.

September 15

Ozone-depleting chemicals tax (IRS Nos. 19 and 98). Deposit the tax for the first 15 days of August.

September 25

Communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. Deposit the tax for the first 15 days of September.

September 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 August.

September 28

Communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligation, vaccine, and foreign insurers taxes (special September deposit rule). Deposit the tax for the period beginning September 16 and ending September 25. If required to make deposits using EFTPS, see September 29.

Ozone-depleting chemicals tax (special September deposit rule). Deposit the tax for the last 16 days of August and the period beginning September 1 and ending September 10. If required to make deposits using EFTPS, see September 29.

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 10. If required to make deposits using EFTPS, see September 29.

September 29

Communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes (special September deposit rule). If required to use EFTPS, deposit the tax for the period beginning September 16 and ending September 26. If not required to make deposits using EFTPS, see September 28.

Gasoline (IRS Nos. 14, 58, 59, 62, 73, 74, 75 and 76), diesel fuel (IRS No. 60), and kerosene (IRS No. 35) taxes. If the 14-day rule applies, deposit the tax for the first 15 days of September.

Gasoline (IRS Nos. 14, 58, 59, 62, 73, 74, 75 and 76), diesel fuel (IRS No. 60), and kerosene (IRS No. 35) taxes (special September deposit rule). If the 14-day rule applies, deposit the tax for the period beginning September 16 and ending September 26.

Ozone-depleting chemicals tax (special September deposit rule). If required to use EFTPS, deposit the tax for the last 16 days of August and the period beginning September 1 and ending September 11. If not required to deposit using EFTPS, see September 28.

Communications and air transportation taxes under the alternative method (special September deposit rule). If required to use EFTPS, deposit the tax included in amounts billed or tickets sold during the period beginning on September 1 and ending September 11. If not required to make deposits using EFTPS, see September 28.

Fourth Quarter

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

October 2

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 (or the first installment) for vehicles first used in August.

October 10

Communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. Deposit the tax for the last 5 days (4 days if required to make deposits using EFTPS) of September.

October 12

Communications and air transportation taxes under the alternative method. Deposit the tax included in amounts billed or tickets sold during the period beginning September 11 (September 12 if required to make deposits using EFTPS) and ending September 15.

October 13

Gasoline (IRS Nos. 14, 58, 59, 62, 73, 74, 75, and 76), diesel fuel (IRS No. 60), and kerosene (IRS No. 35) taxes. If the 14-day rule applies, deposit the tax for the last 4 days of September.

October 16

Ozone-depleting chemicals tax (IRS Nos. 19 and 98). Deposit the tax for the period beginning September 11 (September 12 if required to make deposits using EFTPS) and ending September 15.

October 24

Communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. Deposit the tax for the first 15 days in October.

October 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 September.

October 27

Gasoline (IRS Nos. 14, 58, 59, 62, 73, 74, 75, and 76), diesel fuel (IRS No. 60), and kerosene (IRS No. 35) taxes. If the 14-day rule applies, deposit the tax for the first 15 days of October.

October 31

Fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. File Form 720 for the third quarter of 2000. However, if you also report communications, air transportation or ozone-depleting chemicals taxes, file one Form 720 by November 30. Make a special deposit if required.

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 (or the first installment) for vehicles first used in September.

Ozone-depleting chemicals tax (IRS Nos. 19 and 98). Deposit the tax for the last 15 days of September.

November 9

Communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. Deposit the tax for the last 16 days of October.

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

Gasoline (IRS Nos. 14, 58, 59, 62, 73, 74, 75, and 76), diesel fuel (IRS No. 60), and kerosene (IRS No. 35) taxes. If the 14-day rule applies, deposit the tax for the last 16 days of October.

November 15

Ozone-depleting chemicals tax (IRS Nos. 19 and 98). Deposit the tax for the first 15 days of October.

November 24

Communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. Deposit the tax for the first 15 days of November.

November 28

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 29

Gasoline (IRS Nos. 14, 58, 59, 62, 73, 74, 75, and 76), diesel fuel (IRS No. 60), and kerosene (IRS No. 35) taxes. If the 14-day rule applies, deposit the tax for the first 15 days of November.

November 30

Communications, air transportation, and ozone-depleting chemicals taxes. File Form 720 for the third quarter of 2000.

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 (or the first installment) for vehicles first used in October.

Ozone-depleting chemicals tax (IRS Nos. 19 and 98). Deposit the tax for the last 16 days of October.

December 11

Communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. Deposit the tax for the last 15 days of November.

December 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 November.

December 14

Gasoline (IRS Nos. 14, 58, 59, 62, 73, 74, 75, and 76), diesel fuel (IRS No. 60), and kerosene (IRS No. 35) taxes. If the 14-day rule applies, deposit the tax for the last 15 days of November.

December 15

Ozone-depleting chemicals tax (IRS Nos. 19 and 98). Deposit the tax for the first 15 days of November.

December 26

Communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. Deposit the tax for the first 15 days of December.

December 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 November.

December 29

Gasoline (IRS Nos. 14, 58, 59, 62, 73, 74, 75, and 76), diesel fuel (IRS No. 60), and kerosene (IRS No. 35) taxes. If the 14-day rule applies, deposit the tax for the first 15 days of December.

January 2, 2001

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

Heavy highway vehicle use tax. File Form 2290 and pay the tax (or the first installment) for vehicles first used in November. Also, pay the installments for other vehicles, if applicable.

Ozone-depleting chemicals tax (IRS Nos. 19 and 98). Deposit the tax for the last 15 days of November.

How To Get More Information

You can order free publications and forms, ask tax questions, and get more information from the IRS in several ways. By selecting the method that is best for you, you will have quick and easy access to tax help.

Free tax services. To find out what services are available, get Publication 910, *Guide to Free Tax Services*. It contains a list of free tax publications and an index of tax topics. It also describes other free tax information services, including tax education and assistance programs and a list of TeleTax topics.



Personal computer. With your personal computer and modem, you can access the IRS on the Internet at www.irs.gov. While visiting our web site, you can select:

- *Frequently Asked Tax Questions* (located under *Taxpayer Help & Ed*) to find answers to questions you may have.
- *Forms & Pubs* to download forms and publications or search for forms and publications by topic or keyword.
- *Fill-in Forms* (located under *Forms & Pubs*) to enter information while the form is displayed and then print the completed form.
- *Tax Info For You* to view Internal Revenue Bulletins published in the last few years.
- *Tax Regs in English* to search regulations and the Internal Revenue Code (under *United States Code (USC)*).
- *Digital Dispatch* and *IRS Local News Net* (both located under *Tax Info For Business*) to receive our electronic newsletters on hot tax issues and news.
- *Small Business Corner* (located under *Tax Info For Business*) to get information on starting and operating a small business.

You can also reach us with your computer using File Transfer Protocol at ftp.irs.gov.



TaxFax Service. Using the phone attached to your fax machine, you can receive forms and instructions by calling **703-368-9694**. Follow the directions from the prompts. When you order forms, enter the catalog numbers for the forms you need. The items you request will be faxed to you.



Phone. Many services are available by phone.

- *Ordering forms, instructions, and publications.* Call **1-800-829-3676** to order current and prior year forms, instructions, and publications.
- *Asking tax questions.* Call the IRS with your tax questions at **1-800-829-1040**.
- *TTY/TDD equipment.* If you have access to TTY/TDD equipment, call **1-800-829-4059** to ask tax questions or to order forms and publications.
- *TeleTax topics.* Call **1-800-829-4477** to listen to pre-recorded messages covering various tax topics.

Evaluating the quality of our telephone services. To ensure that IRS representatives give accurate, courteous, and professional answers, we evaluate the quality of our telephone services in several ways.

- A second IRS representative sometimes monitors live telephone calls. That person only evaluates the IRS assistor and does not keep a record of any taxpayer's name or tax identification number.
- We sometimes record telephone calls to evaluate IRS assistors objectively. We hold these recordings no longer than one week and use them only to measure the quality of assistance.



Walk-in. You can walk in to many post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Also, some libraries and IRS offices have:

- An extensive collection of products available to print from a CD-ROM or photocopy from reproducible proofs.
- The Internal Revenue Code, regulations, Internal Revenue Bulletins, and Cumulative Bulletins available for research purposes.
- We value our customers' opinions. Throughout this year, we will be surveying our customers for their opinions on our service.



Mail. You can send your order for forms, instructions, and publications to the Distribution Center nearest to you and receive a response within 10 workdays after your request is received. Find the address that applies to your part of the country.

- **Western part of U.S.:**
Western Area Distribution Center
Rancho Cordova, CA 95743-0001
- **Central part of U.S.:**
Central Area Distribution Center
P.O. Box 8903
Bloomington, IL 61702-8903
- **Eastern part of U.S. and foreign addresses:**
Eastern Area Distribution Center
P.O. Box 85074
Richmond, VA 23261-5074

Table 2. Due Dates for Deposit of Taxes for 2000 Under 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 1-4	Jan 7	Apr 1-4	Apr 7	Jul 1-4	Jul 7	Oct 1-3	Oct 6
Jan 5-7	Jan 12	Apr 5-7	Apr 12	Jul 5-7	Jul 12	Oct 4-6	Oct 12
Jan 8-11	Jan 14	Apr 8-11	Apr 14	Jul 8-11	Jul 14	Oct 7-10	Oct 13
Jan 12-14	Jan 20	Apr 12-14	Apr 19	Jul 12-14	Jul 19	Oct 11-13	Oct 18
Jan 15-18	Jan 21	Apr 15-18	Apr 21	Jul 15-18	Jul 21	Oct 14-17	Oct 20
Jan 19-21	Jan 26	Apr 19-21	Apr 26	Jul 19-21	Jul 26	Oct 18-20	Oct 25
Jan 22-25	Jan 28	Apr 22-25	Apr 28	Jul 22-25	Jul 28	Oct 21-24	Oct 27
Jan 26-28	Feb 2	Apr 26-28	May 3	Jul 26-28	Aug 2	Oct 25-27	Nov 1
Jan 29-Feb 1	Feb 4	Apr 29-May 2	May 5	Jul 29-Aug 1	Aug 4	Oct 28-31	Nov 3
Feb 2-4	Feb 9	May 3-5	May 10	Aug 2-4	Aug 9	Nov 1-3	Nov 8
Feb 5-8	Feb 11	May 6-9	May 12	Aug 5-8	Aug 11	Nov 4-7	Nov 13
Feb 9-11	Feb 16	May 10-12	May 17	Aug 9-11	Aug 16	Nov 8-10	Nov 15
Feb 12-15	Feb 18	May 13-16	May 19	Aug 12-15	Aug 18	Nov 11-14	Nov 17
Feb 16-18	Feb 24	May 17-19	May 24	Aug 16-18	Aug 23	Nov 15-17	Nov 22
Feb 19-22	Feb 25	May 20-23	May 26	Aug 19-22	Aug 25	Nov 18-21	Nov 27
Feb 23-25	Mar 1	May 24-26	Jun 1	Aug 23-25	Aug 30	Nov 22-24	Nov 29
Feb 26-29	Mar 3	May 27-30	Jun 2	Aug 26-29	Sep 1	Nov 25-28	Dec 1
Mar 1-3	Mar 8	May 31-Jun 2	Jun 7	Aug 30-Sep 1	Sep 7	Nov 29-Dec 1	Dec 6
Mar 4-7	Mar 10	Jun 3-6	Jun 9	Sep 2-5	Sep 8	Dec 2-5	Dec 8
Mar 8-10	Mar 15	Jun 7-9	Jun 14	Sep 6-8	Sep 13	Dec 6-8	Dec 13
Mar 11-14	Mar 17	Jun 10-13	Jun 16	Sep 9-12	Sep 15	Dec 9-12	Dec 15
Mar 15-17	Mar 22	Jun 14-16	Jun 21	Sep 13-15	Sep 20	Dec 13-15	Dec 20
Mar 18-21	Mar 24	Jun 17-20	Jun 23	Sep 16-19	Sep 22	Dec 16-19	Dec 22
Mar 22-24	Mar 29	Jun 21-23	Jun 28	Sep 20-22	Sep 27	Dec 20-22	Dec 28
Mar 25-28	Mar 31	Jun 24-27	Jun 30	Sep 23-26	Sep 29	Dec 23-26	Dec 29
Mar 29-31	Apr 5	Jun 28-30	Jul 6	Sep 27-29	Oct 4	Dec 27-29	Jan 4
				Sep 30	Oct 6	Dec 30-31	Jan 5

NOTE: This calendar reflects all federal holidays. A state legal holiday delays a due date only if the IRS office where you are required to file is located in that state.