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Tax Calendars for 2006



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What's New

Extension of time to file for individuals. Individuals can now use Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, to obtain an automatic 6-month extension (generally 4 months if you are "out of the country"). You no longer need to file Form 2688, Application for Additional Extension of Time To File U.S. Individual Income Tax Return. For more information, see Form 4868.

Extension of time to file for business. More businesses can use Form 7004, Application for Automatic 6-Month Extension of Time To File Certain Business Income Tax, Information, and Other Returns, to obtain an automatic 6-month extension. When the revised Form 7004 is available, businesses no longer need to file the following forms.

- Form 2758, Application for Extension of Time To File Certain Excise, Income, Information, and Other Returns.
- Form 8736, Application for Automatic Extension of Time To File U.S. Return for a Partnership, REMIC, or for Certain Trusts.
- Form 8800, Application for Additional Extension of Time To File U.S. Return for a Partnership, REMIC, or for Certain Trusts.

For more information, see Form 7004.

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 the following.

- Filing tax forms.
- Paying taxes.
- 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,
 - b. Employer's, and
 - c. Excise.
3. A table showing the semiweekly deposit due dates for 2006.

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 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.

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 for 2006.

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). The deposit rules for excise taxes are in Publication 510, Excise Taxes for 2006, 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 the following.

- Estate taxes.
- Gift taxes.
- Trusts.
- Exempt organizations.
- Certain types of corporations.
- 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
 Business Forms and Publications Branch
 SE:W:CAR:MP:T:B
 1111 Constitution Ave. NW, IR-6406
 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 email us at *taxforms@irs.gov. (The asterisk must be included in the address.) Please put "Publications Comment" on the subject line.

Tax questions. If you have a tax question, visit www.irs.gov or call 1-800-829-4933. We cannot answer tax questions at either of the addresses listed above.

Ordering forms and publications. Visit www.irs.gov/formspubs to download forms and publications, call 1-800-829-3676, or write to one of the three addresses shown under *How To Get Tax Help* in the back of this publication.

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, Form 940 and 941 employment tax returns, Form 1099, and other information returns. Visit www.irs.gov/efile for more information.
- You can pay taxes online or by phone using EFTPS. For detailed information about using this free service, see *EFTPS*, later.

Use these electronic options to make filing and paying taxes easier.

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.

Deposits must be made at an authorized financial institution. 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.

Deposit coupons. Each deposit must be accompanied by a federal tax deposit (FTD) coupon, Form 8109, unless you are using 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 1-800-829-4933.

EFTPS. You may have to deposit taxes using 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 in 2006 if you deposited more than \$200,000 in federal depository taxes in 2004 or you had to make electronic deposits in 2005. If you first meet the \$200,000 threshold in 2005, you must begin depositing using EFTPS in 2007. Once you meet the \$200,000 threshold, you must continue to make deposits using EFTPS in later years.

If you must use EFTPS but fail to do so, you may be subject to a 10% penalty.

If you are not required to use EFTPS because you did not meet the \$200,000 threshold during 1998, or during any subsequent year, then you may voluntarily make your deposits using EFTPS. If you are using EFTPS voluntarily, you will not be subject to the 10% penalty if you make a deposit using a paper coupon.

For information about EFTPS, visit www.eftps.gov or see Publication 966, The Secure Way to Pay Your Federal Taxes.

You can enroll in EFTPS online or you can call 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 2006 are listed below.

- January 2— New Year's Day
- January 16— Birthday of Martin Luther King, Jr.
- February 20— Washington's Birthday
- 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

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

For 2006, 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 1098, 1099, 5498 and W-2G Electronically or Magnetically. For information about filing Form W-2 electronically with the SSA, visit www.ssa.gov 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, DHL Next Day 10:30am, DHL Next Day 12:00pm, DHL Next Day 3:00pm, and DHL 2nd 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.

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 2006 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 17

Individuals. Make a payment of your estimated tax for 2005 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 2005 estimated tax. However, you do not have to make this payment if you file your 2005 return (Form 1040) and pay any tax due by January 31, 2006.

Farmers and fishermen. Pay your estimated tax for 2005 using Form 1040-ES. You have until April 17 to file your 2005 income tax return (Form 1040). If you do not pay your estimated tax by January 17, you must file your 2005 return and pay any tax due by March 1, 2006, 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 17, you may choose (but are not required) to file your income tax return (Form 1040) for 2005 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 17.

All businesses. Give annual information statements to recipients of certain payments you made during 2005. 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.
- 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 2005 General 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, when to file, and extensions of time to provide statements to the IRS.

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 2005. 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 2005 General 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, which 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 remains January 31.

March 1

Farmers and fishermen. File your 2005 income tax return (Form 1040) and pay any tax due. However, you have until April 17 to file if you paid your 2005 estimated tax by January 17, 2006.

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 2005 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 2005 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 choose to be treated as an S corporation beginning with calendar year 2006. If Form

2553 is filed late, S treatment will begin with calendar year 2007.

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 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 7004.

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 remains 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 Electronically or Magnetically.

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 a 2005 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, or you can get an extension by phone or over the Internet. Then, file Form 1040, 1040A, or 1040EZ by October 16.

Household employers. If you paid cash wages of \$1,500 or more in 2005 to a household employee, you must file Schedule H. If you are required to file a federal income tax return (Form 1040), file Schedule H with the return and report any household 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 2004 or 2005 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 2006 income tax through withholding (or will not pay in enough tax during the year that way), pay the first installment of your 2006 estimated tax. Use Form 1040-ES. For more information, see Publication 505.

Partnerships. File a 2005 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 6-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 October 16.

Electing large partnerships. File a 2005 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 16. See *March 15* 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 2006. 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 4 additional months to file. Then, file Form 1040 by October 16.

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 2006 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 2006. For more information, see Publication 505.

Corporations. Deposit the second installment of estimated income tax for 2006. 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 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.

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 2006 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 2006. For more information, see Publication 505.

Corporations. File a 2005 calendar year income tax return (Form 1120 or 1120-A) 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 15*.

S corporations. File a 2005 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 2006. 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 16

Individuals. If you have an automatic 6-month extension to file your income tax return for 2005, file Form 1040, 1040A, or 1040EZ and pay any tax, interest, and penalties due.

Partnerships. File a 2005 calendar year return (Form 1065). This due date applies only if you were given an additional 6-month extension. Provide each partner with a copy of Schedule K-1 (Form 1065) or a substitute Schedule K-1.

Electing large partnerships. File a 2005 calendar year return (Form 1065-B). This due date applies only if you were given an additional 6-month extension. See *March 15* for the due date for furnishing Schedules K-1 or substitute 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 2006. 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.

Individuals

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

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.

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 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 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 (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 Federal 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 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 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 Form 940 (or 940-EZ), 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.



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

During January

All employers. Give your employees their copies of Form W-2 for 2005 by January 31, 2006. 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 1

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 2006.

January 17

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in December 2005.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in December 2005.

January 31

All employers. Give your employees their copies of Form W-2 for 2005. 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 2005 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 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 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 2005. Deposit any undeposited tax. (If your tax liability is less than \$2,500, you can pay it in full with a timely filed return.) If you deposited the tax for the quarter in full and on time, you have until February 10 to file the return.

Farm employers. File Form 943 to report social security and Medicare taxes and withheld income tax for 2005. Deposit any undeposited tax. (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 in full and on time, you have until February 10 to file the return.

Federal unemployment tax. File Form 940 (or 940-EZ) for 2005. 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 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 2005 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 2005. 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 and Medicare taxes and withheld income tax for 2005. 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 2005. 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 2005, 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 2005.

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 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 2005.

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 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 (not by magnetic media), your due date for filing them with the IRS will be extended to March 31.

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 2005. 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 remains January 31.

Electronic filing of Forms W-2G. File copies of all the Forms W-2G you issued for 2005. 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 remains January 31.

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

Electronic filing of Forms 8027. File Forms 8027 for 2005. This due date applies only if you electronically file (not by magnetic media). Otherwise, see *February 28*.

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 \$1,500 or more in 2005 to a household employee, you must file Schedule H. If you are required to file a federal income tax return (Form 1040), file Schedule H with the return and report any household 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 2004 or 2005 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 2006. Deposit any undeposited tax. (If your tax liability is less than \$2,500, you can pay it in full with a timely filed return.) If you deposited the tax for the quarter in full and on time, you have until May 10 to file the return.

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

May 10

Social security, Medicare, and withheld income tax. File Form 941 for the first quarter of 2006. 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 2006. Deposit any undeposited tax. (If your tax liability is less than \$2,500, you can pay it in full with a timely filed return.) If you deposited the tax for the quarter in full and on time, you have until August 10 to file the return.

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 2005. 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 2006. 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 2006. Deposit any undeposited tax. (If your tax liability is less than \$2,500, you can pay it in full with a timely filed return.) If you deposited the tax for the quarter in full and on time, you have until November 13 to file the return.

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 2007 to fill out a new Form W-4.

Earned income credit. Ask each eligible employee who wants to receive advance payments of the earned income credit during the year 2007 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 2006. 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 tax calendar gives the due dates 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. For Form 2290, see the separate Instructions for Form 2290 for more information.

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 the following.
 - a. Communications and air transportation taxes.
 - b. Fuel taxes.
 - c. Retail tax.
 - d. Ship passenger tax.
 - 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.

The excise tax calendar has been adjusted for all 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 3

Heavy highway vehicle use tax. File Form 2290 and pay the tax for vehicles first used in November 2005.

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

January 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 December 2005.

January 13

Regular method taxes. Deposit the tax for the last 16 days of December 2005.

January 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 December 2005.

January 27

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 2005.

Wagering tax. File Form 730 and pay the tax on wagers accepted during December 2005.

Heavy highway vehicle use tax. File Form 2290 and pay the tax for vehicles first used in December 2005.

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

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

February 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 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.

March 1

Regular method taxes. Deposit the tax for the first 15 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

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

March 27

Communications and air transportation taxes under the alternative method. Deposit the tax included in amounts billed or tickets sold during the last 13 days of February.

March 29

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 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 March.

April 14

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

April 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 March.

April 28

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

May 1

Form 720 taxes. File Form 720 for the first quarter of 2006.

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 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

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

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

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

May 31

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 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

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

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

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, 2006.

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 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

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

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

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 2006.

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 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

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

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

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

August 31

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 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

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

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

Regular method 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*.

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

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

Regular method 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 use 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 use EFTPS, see *September 28*.

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 for vehicles first used in August.

Fourth Quarter

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

October 12

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 11 (September 12 if required to make deposits using EFTPS) and ending September 15.

October 13

Regular method taxes (special September deposit rule). Deposit the tax for the last 5 days (4 days if required to make deposits using EFTPS) of September.

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

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 2006.

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 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

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

November 30

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 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

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

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

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

Table 2. Due Dates for Deposit of Taxes for 2006 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 6	Apr 1-4	Apr 7	Jul 1-4	Jul 7	Oct 1-3	Oct 6
Jan 4-6	Jan 11	Apr 5-7	Apr 12	Jul 5-7	Jul 12	Oct 4-6	Oct 12
Jan 7-10	Jan 13	Apr 8-11	Apr 14	Jul 8-11	Jul 14	Oct 7-10	Oct 13
Jan 11-13	Jan 19	Apr 12-14	Apr 19	Jul 12-14	Jul 19	Oct 11-13	Oct 18
Jan 14-17	Jan 20	Apr 15-18	Apr 21	Jul 15-18	Jul 21	Oct 14-17	Oct 20
Jan 18-20	Jan 25	Apr 19-21	Apr 26	Jul 19-21	Jul 26	Oct 18-20	Oct 25
Jan 21-24	Jan 27	Apr 22-25	Apr 28	Jul 22-25	Jul 28	Oct 21-24	Oct 27
Jan 25-27	Feb 1	Apr 26-28	May 3	Jul 26-28	Aug 2	Oct 25-27	Nov 1
Jan 28-31	Feb 3	Apr 29-May 2	May 5	Jul 29-Aug 1	Aug 4	Oct 28-Oct 31	Nov 3
Feb 1-3	Feb 8	May 3-5	May 10	Aug 2-4	Aug 9	Nov 1-3	Nov 8
Feb 4-7	Feb 10	May 6-9	May 12	Aug 5-8	Aug 11	Nov 4-7	Nov 13
Feb 8-10	Feb 15	May 10-12	May 17	Aug 9-11	Aug 16	Nov 8-10	Nov 15
Feb 11-14	Feb 17	May 13-16	May 19	Aug 12-15	Aug 18	Nov 11-14	Nov 17
Feb 15-17	Feb 23	May 17-19	May 24	Aug 16-18	Aug 23	Nov 15-17	Nov 22
Feb 18-21	Feb 24	May 20-23	May 26	Aug 19-22	Aug 25	Nov 18-21	Nov 27
Feb 22-24	Mar 1	May 24-26	Jun 1	Aug 23-25	Aug 30	Nov 22-24	Nov 29
Feb 25-28	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.

How To Get Tax Help

You can get help with unresolved tax issues, order free publications and forms, ask tax questions, and get 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.

Contacting your Taxpayer Advocate. If you have attempted to deal with an IRS problem unsuccessfully, you should contact your Taxpayer Advocate.

The Taxpayer Advocate independently represents your interests and concerns within the IRS by protecting your rights and resolving problems that have not been fixed through normal channels. While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your case is given a complete and impartial review.

To contact your Taxpayer Advocate:

- Call the Taxpayer Advocate toll free at 1-877-777-4778,
- Call, write, or fax the Taxpayer Advocate office in your area,
- Call 1-800-829-4059 if you are a TTY/TDD user, or
- Visit www.irs.gov/advocate.

For more information, see Publication 1546, How To Get Help With Unresolved Tax Problems (now available in Chinese, Korean, Russian, and Vietnamese, in addition to English and Spanish).

Free tax services. To find out what services are available, get Publication 910, IRS 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.



Internet. You can access the IRS website 24 hours a day, 7 days a week, at www.irs.gov to:

- *E-file* your return. Find out about commercial tax preparation and *e-file* services available free to eligible taxpayers.
- Check the status of your 2005 refund. Click on *Where's My Refund*. Be sure to wait at least 6 weeks from the date you filed your return (3 weeks if you filed electronically). Have your 2005 tax return available because you will need to know your social security number, your filing status, and the exact whole dollar amount of your refund.
- Download forms, instructions, and publications.
- Order IRS products online.
- Research your tax questions online.
- Search publications online by topic or keyword.
- View Internal Revenue Bulletins (IRBs) published in the last few years.
- Figure your withholding allowances using our Form W-4 calculator.

- Sign up to receive local and national tax news by email.
- Get information on starting and operating a small business.



Phone. Many services are available by phone.

- *Ordering forms, instructions, and publications.* Call 1-800-829-3676 to order current-year forms, instructions, and publications and prior-year forms and instructions. You should receive your order within 10 days.
- *Asking tax questions.* Call the IRS with your tax questions at 1-800-829-4933.
- *Solving problems.* You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to www.irs.gov/localcontacts or look in the phone book under *United States Government, Internal Revenue Service*.
- *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 and press 2 to listen to pre-recorded messages covering various tax topics.
- *Refund information.* If you would like to check the status of your 2005 refund, call 1-800-829-4477 and press 1 for automated refund information or call 1-800-829-1954. Be sure to wait at least 6 weeks from the date you filed your return (3 weeks if you filed electronically). Have your 2005 tax return available because you will need to know your social security number, your filing status, and the exact whole dollar amount of your refund.

Evaluating the quality of our telephone services. To ensure that IRS representatives give accurate, courteous, and professional answers, we use several methods to evaluate the quality of our telephone services. One method is for a second IRS representative to sometimes listen in on or record telephone calls. Another is to ask some callers to complete a short survey at the end of the call.



Walk-in. Many products and services are available on a walk-in basis.

- *Products.* You can walk in to many post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, grocery stores, copy centers, city and county government offices, credit unions, and office supply stores have a collection of products available to print from a CD-ROM or photocopy from reproducible proofs. Also, some IRS offices and libraries have the Internal Revenue Code, regulations, Internal Revenue Bulletins, and

Cumulative Bulletins available for research purposes.

- *Services.* You can walk in to your local Taxpayer Assistance Center every business day for personal, face-to-face tax help. An employee can explain IRS letters, request adjustments to your 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're more comfortable talking with someone in person, visit your local Taxpayer Assistance Center where you can spread out your records and talk with an IRS representative face-to-face. No appointment is necessary, but if you prefer, you can call your local Center and leave a message requesting an appointment to resolve a tax account issue. A representative will call you back within 2 business days to schedule an in-person appointment at your convenience. To find the number, go to www.irs.gov/localcontacts or look in the phone book under *United States Government, Internal Revenue Service*.



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

National Distribution Center
P.O. Box 8903
Bloomington, IL 61702-8903



CD-ROM for tax products. You can order Publication 1796, IRS Federal Tax Products CD-ROM, and obtain:

- A CD that is released twice so you have the latest products. The first release ships in late December and the final release ships in late February.
- Current-year forms, instructions, and publications.
- Prior-year forms, instructions, and publications.
- Tax Map: an electronic research tool and finding aid.
- Tax law frequently asked questions (FAQs).
- Tax Topics from the IRS telephone response system.
- Fill-in, print, and save features for most tax forms.
- Internal Revenue Bulletins.
- Toll-Free and email technical support.

Buy the CD-ROM from National Technical Information Service (NTIS) at www.irs.gov/cdorders for \$25 (no handling fee) or call 1-877-233-6767 toll free to buy the CD-ROM for \$25 (plus a \$5 handling fee).



CD-ROM for small businesses. Publication 3207, The Small Business Resource Guide, CD-ROM for 2005, has a new look and enhanced navigation features. This year's CD includes:

- Helpful information, such as how to prepare a business plan, find financing for your business, and much more.

- All the business tax forms, instructions, and publications needed to successfully manage a business.
- Tax law changes for 2005.
- IRS Tax Map to help you find forms, instructions, and publications by searching on a keyword or topic.

- Web links to various government agencies, business associations, and IRS organizations.
- “Rate the Product” survey—your opportunity to suggest changes for future editions.

An updated version of this CD is available each year in early April. You can get a free copy by calling 1-800-829-3676 or by visiting www.irs.gov/smallbiz.

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.

<p>General Guides</p> <p>1 Your Rights as a Taxpayer</p> <p>17 Your Federal Income Tax (For Individuals)</p> <p>334 Tax Guide for Small Business (For Individuals Who Use Schedule C or C-EZ)</p> <p>509 Tax Calendars for 2006</p> <p>553 Highlights of 2005 Tax Changes</p> <p>910 Guide to Free Tax Services</p> <p>Employer's Guides</p> <p>15 (Circular E), Employer's Tax Guide</p> <p>15-A Employer's Supplemental Tax Guide</p> <p>15-B Employer's Tax Guide to Fringe Benefits</p> <p>51 (Circular A), Agricultural Employer's Tax Guide</p> <p>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</p> <p>926 Household Employer's Tax Guide</p> <p>Specialized Publications</p> <p>225 Farmer's Tax Guide</p> <p>378 Fuel Tax Credits and Refunds</p> <p>463 Travel, Entertainment, Gift, and Car Expenses</p> <p>505 Tax Withholding and Estimated Tax</p> <p>510 Excise Taxes for 2006</p> <p>515 Withholding of Tax on Nonresident Aliens and Foreign Entities</p> <p>517 Social Security and Other Information for Members of the Clergy and Religious Workers</p>	<p>527 Residential Rental Property</p> <p>534 Depreciating Property Placed in Service Before 1987</p> <p>535 Business Expenses</p> <p>536 Net Operating Losses (NOLs) for Individuals, Estates, and Trusts</p> <p>537 Installment Sales</p> <p>538 Accounting Periods and Methods</p> <p>541 Partnerships</p> <p>542 Corporations</p> <p>544 Sales and Other Dispositions of Assets</p> <p>551 Basis of Assets</p> <p>556 Examination of Returns, Appeal Rights, and Claims for Refund</p> <p>560 Retirement Plans for Small Business (SEP, SIMPLE, and Qualified Plans)</p> <p>561 Determining the Value of Donated Property</p> <p>583 Starting a Business and Keeping Records</p> <p>587 Business Use of Your Home (Including Use by Daycare Providers)</p> <p>594 What You Should Know About The IRS Collection Process</p> <p>595 Capital Construction Fund for Commercial Fishermen</p> <p>597 Information on the United States-Canada Income Tax Treaty</p> <p>598 Tax on Unrelated Business Income of Exempt Organizations</p>	<p>686 Certification for Reduced Tax Rates in Tax Treaty Countries</p> <p>901 U.S. Tax Treaties</p> <p>908 Bankruptcy Tax Guide</p> <p>925 Passive Activity and At-Risk Rules</p> <p>946 How To Depreciate Property</p> <p>947 Practice Before the IRS and Power of Attorney</p> <p>954 Tax Incentives for Distressed Communities</p> <p>1544 Reporting Cash Payments of Over \$10,000 (Received in a Trade or Business)</p> <p>1546 The Taxpayer Advocate Service of the IRS—How to Get Help With Unresolved Tax Problems</p> <p>Spanish Language Publications</p> <p>1SP Derechos del Contribuyente</p> <p>179 (Circular PR) Guía Contributiva Federal Para Patronos Puertorriqueños</p> <p>579SP Cómo Preparar la Declaración de Impuesto Federal</p> <p>594SP Qué es lo Debemos Saber Sobre El Proceso de Cobro del IRS</p> <p>850 English-Spanish Glossary of Words and Phrases Used in Publications Issued by the Internal Revenue Service</p> <p>1544SP Informe de Pagos en Efectivo en Exceso de \$10,000 (Recibidos en una Ocupación o Negocio)</p>
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Commonly Used Tax Forms See *How To Get Tax Help* for a variety of ways to get forms, including by computer, phone, and mail.

Form Number and Form Title		Form Number and Form Title	
W-2	Wage and Tax Statement	1120S	U.S. Income Tax Return for an S Corporation
W-4	Employee's Withholding Allowance Certificate	Sch. D	Capital Gains and Losses and Built-In Gains
940	Employer's Annual Federal Unemployment (FUTA) Tax Return	Sch. K-1	Shareholder's Share of Income, Deductions, Credits, etc.
940-EZ	Employer's Annual Federal Unemployment (FUTA) Tax Return	2106	Employee Business Expenses
941	Employer's Quarterly Federal Tax Return	2106-EZ	Unreimbursed Employee Business Expenses
1040	U.S. Individual Income Tax Return	2210	Underpayment of Estimated Tax by Individuals, Estates, and Trusts
Sch. A & B	Itemized Deductions & Interest and Ordinary Dividends	2441	Child and Dependent Care Expenses
Sch. C	Profit or Loss From Business	2848	Power of Attorney and Declaration of Representative
Sch. C-EZ	Net Profit From Business	3800	General Business Credit
Sch. D	Capital Gains and Losses	3903	Moving Expenses
Sch. D-1	Continuation Sheet for Schedule D	4562	Depreciation and Amortization
Sch. E	Supplemental Income and Loss	4797	Sales of Business Property
Sch. F	Profit or Loss From Farming	4868	Application for Automatic Extension of Time To File U.S. Individual Income Tax Return
Sch. H	Household Employment Taxes	5329	Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts
Sch. J	Income Averaging for Farmers and Fishermen	6252	Installment Sale Income
Sch. R	Credit for the Elderly or the Disabled	8283	Noncash Charitable Contributions
Sch. SE	Self-Employment Tax	8300	Report of Cash Payments Over \$10,000 Received in a Trade or Business
1040-ES	Estimated Tax for Individuals	8582	Passive Activity Loss Limitations
1040X	Amended U.S. Individual Income Tax Return	8606	Nondeductible IRAs
1065	U.S. Return of Partnership Income	8822	Change of Address
Sch. D	Capital Gains and Losses	8829	Expenses for Business Use of Your Home
Sch. K-1	Partner's Share of Income, Deductions, Credits, etc.		
1120	U.S. Corporation Income Tax Return		
1120-A	U.S. Corporation Short-Form Income Tax Return		