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Tax Calendars for 1996

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Important Reminder

Nonpayroll withholding. Nonpayroll withholding, including Indian gaming withholding, is reported on Form 945, *Annual Return of Withheld Federal Income Tax*, and is deposited separately from any employment taxes. Use the *Employer's Tax Calendar*, shown later to determine the due dates for filing the return and making deposits. For more information on nonpayroll withholding, see Form 945 and its instructions.

Introduction

This publication contains a general tax calendar and two specialized tax calendars. First, use the general calendar; then, turn to the more specialized calendars if they apply to you. The specialized calendars are:

- 1) **Employer's Tax Calendar.** Use this calendar if you must pay employment taxes reported on Form 941 or Form 943. You may also use it to determine deposit dates for nonpayroll withholding reported on Form 945.
- 2) **Excise Tax Calendar.** Use this calendar if you must pay excise taxes.

These three calendars show when to file tax returns, pay estimated tax, deposit taxes, and do other things that are required by federal tax laws. They cover the tax laws that apply to individuals, corporations, partnerships, and sole proprietorships. But they do not cover estate and gift taxes. Nor do they cover the reporting requirements for trusts, exempt organizations, or certain types of corporations.

Useful Items

You may want to see:

Publication

- 15** Circular E, Employer's Tax Guide
- 15A** Employer's Supplemental Tax Guide
- 51** Circular A, Agricultural Employer's Tax Guide
- 334** Tax Guide for Small Business
- 349** Federal Highway Use Tax on Heavy Vehicles
- 505** Tax Withholding and Estimated Tax
- 510** Excise Taxes for 1996



- 926** Household Employer's Tax Guide

Form (and Instructions)

- 11-C** Occupational Tax and Registration Return for Wagering
- 720** Quarterly Federal Excise Tax Return
- 730** Tax on Wagering
- 940 (or 940-EZ)** Employer's Annual Federal Unemployment (FUTA) Tax Return
- 941** Employer's Quarterly Federal Tax Return
- 943** Employer's Annual Tax Return for Agricultural Employees
- 945** Annual Return of Withheld Federal Income Tax
- 2290** Heavy Vehicle Use Tax Return
- 8109** Federal Tax Deposit Coupon

Ordering publications and forms. To order free publications and forms, call 1-800-TAX-FORM (1-800-829-3676). You can also write to the IRS Forms Distribution Center nearest you. Check your income tax package for the address.

If you have access to a personal computer and a modem, you can also get many forms and publications electronically. See *How To Get Forms and Publications* in your income tax package for details.

Telephone help. You can call the IRS with your tax question Monday through Friday during regular business hours. Check your telephone book for the local number or you can call 1-800-829-1040.

Telephone help for hearing-impaired persons. If you have access to TDD equipment, you can call 1-800-829-4059 with your tax question or to order forms and publications. See your tax package for the hours of operation.

General Information

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

Tax deposits. Most taxes must be paid when the return is due. But in some cases, you may have to deposit the tax before filing the return. Tax deposits are figured for periods of time that are shorter than the time period covered by the return. See the deposit rules under *Employer's Tax Calendar* and under *Excise Tax Calendar*, later.

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 at least two 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.

Each deposit must be accompanied by a federal tax deposit coupon, unless you are making an EFT (discussed later). You can get the coupons you need by calling or writing the IRS.

Tax deposit coupons. You must use Form 8109. Each coupon has fill-in spaces for indicating the type of tax you are depositing and the tax quarter for which the deposit is being made. Use a separate coupon for each type of tax you are depositing. For example, if you must deposit taxes for both excise taxes reported on Form 720 and federal unemployment taxes reported on Form 940, you must use a separate coupon for each tax.

Electronic funds transfer (EFT). For 1996 you are required to make deposits by electronic funds transfer (EFT), if your total deposits of social security, Medicare, and withheld income taxes for calendar year 1993 or 1994 were more than \$47 million. For 1997 you will be required to make deposits by EFT, if your deposits of these taxes for calendar year 1995 were more than \$50 thousand. Once you meet these requirements, EFT applies to all taxes, such as employment and excise taxes, you are required to deposit.

You can choose to make deposits by EFT even though you are not required to use it. EFT allows you to make tax deposits without coupons, paper checks, or visits to an authorized depository.

For more information and enrollment forms call 1-800-829-5469, or write to:

Internal Revenue Service
Cash Management Site Office
Atlanta Service Center
P.O. Box 47669
Stop 295
Doraville, GA 30362

Saturday, Sunday, or legal holiday. Generally, if a due date that is set by law 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 federal holidays. But you must make any adjustments for statewide holidays. (An exception to this rule for certain excise taxes is noted later.)

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. When a federal holiday falls on a Sunday, the following Monday is a federal holiday. When a federal holiday falls on a Saturday (other than Inauguration Day), the preceding Friday is a federal holiday.

Federal holidays for 1996, adjusted for Saturdays and Sundays if needed, are listed below.

- January 1 — New Year's Day
- January 15 — Birthday of Martin Luther King, Jr.
- February 19 — Presidents Day
- May 27 — Memorial Day

- July 4 — Independence Day
- September 2 — Labor Day
- October 14 — Columbus Day
- November 11 — Veterans Day
- November 28 — 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.

General Tax Calendar

This tax calendar has the due dates for 1996 that most taxpayers will need. Employers and persons that 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.

January 16

Individuals. Make a payment of your estimated tax for 1995 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 1995 estimated tax. However, you do not have to make this payment if you file your 1995 return (Form 1040) and pay any tax due by January 31, 1996.

Farmers and fishermen. Pay your estimated tax for 1995 using Form 1040-ES. You can then file your 1995 income tax return (Form 1040) by April 15. If you do not pay your estimated tax, file your 1995 return by March 1, 1996.

January 31

Individuals. File your income tax return (Form 1040) for 1995 if you did not pay your last installment of estimated tax by January 16. Filing your return 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 1995. (You can use a copy of the appropriate version of Form 1099 or other information return.) Payments that are covered include:

- 1) Compensation for workers who are not considered employees.
- 2) Dividends and other corporate distributions.
- 3) Interest.
- 4) Amounts paid in real estate transactions.
- 5) Rent.
- 6) Royalties.
- 7) Amounts paid in broker and barter exchange transactions.
- 8) Indian gaming payments.
- 9) Profit-sharing distributions.
- 10) Retirement plan distributions.
- 11) Original issue discount.
- 12) Prizes and awards.
- 13) Medical and health care payments.
- 14) Debt cancellation (treated as payment to debtor).

See the *1995 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. Some payments are discussed below.

Real estate brokers. Give a statement containing the same information required to be reported to the IRS to each seller of real estate. You may use as the statement a copy of the Form 1099-S, *Proceeds From Real Estate Transactions*, you file with IRS.

Broker (other than real estate brokers) and barter exchanges. Give a statement containing the same information required to be reported to the IRS to all customers for whom you made dispositions in 1995. You may use as the statement a copy of the Form 1099-B, *Proceeds From Broker and Barter Exchange Transactions*, you file with IRS.

Operators of fishing boats. Give to each crew member who is considered self-employed a statement that shows the worker's crew shares for 1995. You may use as the statement a copy of the Form 1099-MISC, *Miscellaneous Income*, you file with IRS. Workers who receive crew shares are generally considered self-employed only if they received no other pay and only if the boat's crew is normally fewer than ten persons. For more information, see Publication 15.

Receivers of mortgage interest. Give a statement containing the same information required to be reported to the IRS to each individual from whom you received, in connection with a trade or business, interest of \$600 or more on a mortgage during the year. You may use as the statement a copy of the Form 1098, *Mortgage Interest Statement*, you file with IRS.

Lenders of money secured by property.

Give a statement containing the same information required to be reported to the IRS to each borrower from whom you acquired, in connection with a trade or business, an interest in property that is security for a debt, or who you had reason to know had abandoned such property. You may use as the statement a copy of the Form 1099-A, *Acquisition or Abandonment of Secured Property*, you file with IRS.

Receivers of cash payments over \$10,000. Give to each person who paid you over \$10,000 in cash, in connection with a trade or business, a statement that shows the name and address of your business and the total amount of cash you received from the payer during the year. The statement must tell the payer that the information was furnished to the IRS. The term cash includes a cashier's check, bank draft, traveler's check, or money order. Form 8300, *Report of Cash Payments Over \$10,000 Received in a Trade or Business*, must be filed with IRS by the 15th day after the date of the transaction. For more information, see the instructions for Form 8300.

Indian gaming profits. Give a statement to each tribal member to whom a payment was made from the net revenues of class II and class III gaming activities conducted or licensed by the tribe. You may use as the statement a copy of the Form 1099-MISC, *Miscellaneous Income*, you file with the IRS.

February 12

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 1995. 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 each separate form. See the *1995 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.

March 1

Farmers and fishermen. File your 1995 income tax return (Form 1040) to avoid an underpayment penalty if you owe estimated tax. However, you have until April 15 if you paid your 1995 estimated tax by January 16, 1996.

March 11

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 1995 calendar year income tax return (Form 1120 or 1120-A) and pay any tax due. If you want an automatic 6-month extension, file Form 7004 and deposit what you estimate you owe.

S corporations. File a 1995 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, file Form 7004 and deposit what you estimate you owe.

Corporations. File Form 2553, *Election by a Small Business Corporation*, to choose to be treated as an S corporation, beginning with calendar year 1996. If Form 2553 is filed late, S treatment will begin with calendar year 1997.

Second Quarter

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

April 10

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

April 15

Individuals. File an income tax return for 1995 (Form 1040, 1040A, or 1040EZ) and pay any tax due. If you want an automatic 4-month extension, file Form 4868, *Application for Automatic Extension of Time To File U.S. Individual Income Tax Return*, and pay any tax you estimate will be due. Then file Form 1040 or 1040A 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.

If you paid cash wages of \$1,000 or more in 1995 to a household employee you must file Schedule H (Form 1040 or 1040A) with your income tax return, and report any employment taxes and withheld income taxes for those employees. 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 1994 or 1995 to household employees. For more information, see Publication 926.

Individuals. If you are not paying your 1996 income tax through withholding (or will not pay in enough tax during the year that way), pay the first installment of your 1996 estimated tax. Use Form 1040-ES. For

more information, see Publication 505, *Tax Withholding and Estimated Tax*.

Partnerships. File a 1995 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, file Form 8736. Then file Form 1065 by July 15. If you need an additional 3-month extension, file Form 8800.

Corporations. Deposit the first installment of estimated income tax for 1996. A worksheet, Form 1120-W, is available to help you make an estimate of 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 10

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

June 17

Individuals. If you are a U.S. citizen or resident alien living and working (or on military duty) outside the United States and Puerto Rico, file Form 1040 and pay any tax, interest, and penalties due. Otherwise, see *April 15*.

However, if you were affected by Operation Desert Shield/Desert Storm, you may be able to further extend the filing deadline. See Publication 945, *Tax Information for Those Affected by Operation Desert Storm*.

Individuals. Make a payment of your 1996 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 1996. For more information, see Publication 505.

Corporations. Deposit the second installment of estimated income tax for 1996. A worksheet, Form 1120-W, is available to help you make an estimate of 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.

July 15

Partnerships. File a 1995 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 substitute K-1. If you need an additional 3-month extension, file Form 8800.

August 12

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 1995, file Form 1040 and pay any tax, interest, and penalties due. If you need an additional 2-month extension, file Form 2688.

September 10

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

September 16

Individuals. Make a payment of your 1996 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 1996. For more information, see Publication 505.

Corporations. File a 1995 calendar year income tax return (Form 1120 or 1120-A) and pay any tax due. This due date applies only if you were given an automatic 6-month extension. Otherwise, see *March 15*.

S corporations. File a 1995 calendar year income tax return (Form 1120S) and pay any tax due. This due date applies only if you were given 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 1996. 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 15

Individuals. File a 1995 income tax return and pay any tax due. This due date applies only if you were given an additional 2-month extension.

Partnerships. File a 1995 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 substitute K-1.

November 12

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

December 10

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

December 16

Corporations. Deposit the fourth installment of estimated income tax for 1996. A worksheet, Form 1120-W, is available to help you make an estimate of 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 year quarter, depending on when the fiscal year begins.

Individuals

Form 1040 is due on the 15th day of the fourth 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 first month after your tax year ends.

Partnerships

Form 1065 is due on the 15th day of the fourth month after the end of the partnership's tax year. Provide each partner with a copy of Schedule K-1 (Form 1065), or substitute Schedule K-1.

Corporations and S Corporations

Form 1120 and Form 1120S (or Form 7004) are due on the 15th day of the third 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 third

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.

These taxes are reported on:

Form 940 (or 940-EZ)

Form 941

Form 943

Form 945

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, 5500-EZ, and 5500-C/R. These forms are due by the last day of the 7th month after the plan year ends. See *July 31*, later.

Returns

Form 940 (or 940-EZ). Use this form to report federal unemployment (FUTA) tax. Form 940 is an annual return, due one month after the calendar year ends. Form 940-EZ is a simplified version of Form 940 that can be used by most employers. If you are a sole proprietor and had household employees, you can include the FUTA taxes for those employees on Form 940 (or 940-EZ), or on Schedule H (Form 1040 or 1040A) that you file with your tax return. If you are in the business of farming and have household employees report their FUTA taxes on Form 940 (or 940-EZ).

Form 941. Use this form to report social security and Medicare taxes and withheld income taxes on wages if your employees are not farm workers. Form 941 is a quarterly return, due one month after the calendar quarter ends. If you had household employees, you can include the taxes for those employees on Form 941, or on Schedule H (Form 1040 or 1040A) that you file with your income tax return.

Form 943. Use this form to report social security and Medicare taxes and withheld income taxes on wages if your employees are farm workers. If you had household employees include the taxes for those employees on Form 943. Form 943 is an annual return, due one month after the calendar year ends.

Form 945. Use this form to report income tax withheld on all nonpayroll items, including backup withholding and withholding on pensions, annuities, gambling winnings, and payments of Indian gaming profits to tribal members. Form 945 is an annual return, due one month after the calendar year ends.

Extended due dates. If you deposit the tax in full and on time, you have an additional 10 days to file Forms 940, 941, 943, and 945.

Deposit Rules

Generally, there are two deposit rules for determining when you deposit social security, Medicare, and withheld income taxes on wages reported on Form 941 or on Form 943. These deposit rules apply to income tax withheld on nonpayroll items reported on Form 945. The rules do not apply to deposits of federal unemployment tax, discussed later.

You will know at the start of a calendar year from the lookback period, and from an IRS notification, what your deposit dates will be throughout the year. However, see *One-day rule*, later.

Notification. IRS will notify you before the beginning of each calendar year whether you are subject to the monthly deposit rule or the semiweekly deposit rule, explained later.

Lookback period for Form 941. The lookback period for calendar year 1996 is the third and fourth quarters of 1994 and the first and second quarters of 1995.

Lookback period for Form 943. The lookback period for calendar year 1996 is calendar year 1994.

Look back period for Form 945. The lookback period for calendar year 1996 is calendar year 1994.

Separate deposits. Do not combine tax deposits for Form 941, Form 943, and Form 945 tax liabilities. For example deposit payroll taxes (social security, Medicare, and withheld income taxes), which you report on Form 941, separately from your deposits of withheld income tax on nonpayroll items reported on Form 945.

New employers and payers. New employers are treated as having no tax liability during the quarters they had no employees. New payers of nonpayroll items are treated as having no tax liability during the calendar years they make no such payments. These persons are subject to the monthly deposit rules (discussed later) until taxes reported in the appropriate lookback period are more than \$50,000.

However, if the accumulated taxes are \$100,000 or more on any day during a deposit period, the one-day rule provisions discussed later apply.

Monthly or Semiweekly Deposits

You generally deposit taxes under either a monthly rule or a semiweekly rule. There is a one-day rule for accumulated taxes of \$100,000 or more and a de minimis rule for accumulated taxes of less than \$500. See *One-day rule* and *De minimis rule*, later.

Each of the rules apply separately to deposits of taxes reported on Form 941, Form 943, and Form 945. Do not combine the amounts to determine which deposit rule applies.

Monthly deposit rule. You are subject to the monthly deposit rule for a calendar year if the total amount of taxes reported in the lookback period is not more than \$50,000.

Deposit the taxes accumulated for payments made during each month by the 15th day of the following month.

Semiweekly deposit rule. You are subject to the semiweekly deposit rule for a calendar year if the total amount of taxes reported in the lookback period is more than \$50,000.

- 1) Deposit taxes accumulated for payments made on Wednesday, Thursday, and Friday during each week by the following Wednesday, and
- 2) Deposit taxes accumulated for payments made on Saturday, Sunday, Monday, and Tuesday during each week by the following Friday.

Semiweekly period in two return periods. If a return period (quarterly or annual) ends on a day other than a Tuesday or Friday, taxes you accumulated during the days covered by the two return periods must be deposited separately with two deposit coupons.

Special rule for banking holiday. If you are not subject to the \$100,000 one-day rule, discussed later, you always have at least three banking days following the semiweekly period to make a deposit. A bank holiday is not a banking day.

Example 1. Company X determines its Form 945 tax deposit rule based on the lookback period for calendar year 1996. Because the total amount of Form 945 taxes reported for calendar year 1994 is not more than \$50,000, Company X is subject to the monthly deposit rule for its Form 945 taxes for calendar year 1996.

Company X deposits Form 945 taxes accumulated during each month of calendar year 1996 by the 15th day of the following month.

Example 2. Company X determines its Form 941 tax deposit rule based on the lookback period for calendar year 1996. Because the total amount of Form 941 taxes reported for the four quarters in the lookback period is more than \$50,000, Company X is subject to the

semiweekly deposit rule for its Form 941 taxes for calendar year 1996.

Company X deposits Form 941 taxes accumulated on Wednesday, Thursday, and Friday paydays during each week of the year by the following Wednesday, and taxes accumulated on Saturday, Sunday, Monday, and Tuesday paydays during each week of the year by the following Friday.

One-day rule. If the amount of your accumulated taxes for a form is \$100,000 or more on any day during a deposit period, either monthly or semiweekly, deposit the taxes by the next banking day. If you are under the monthly deposit rule for that return's taxes, you immediately become subject to the semiweekly deposit rule for those taxes for the remainder of the calendar year and the following calendar year.

De minimis rule. If your accumulated taxes for a form for the return period are less than \$500, no deposits are required. You can pay the taxes with your return. However, if you are unsure that you will accumulate less than \$500 for the return period, you can avoid any failure-to-deposit penalties by depositing the taxes under the deposit rule determined from the lookback period for the return.

Safe harbors. You will meet the deposit requirements if any shortfall does not exceed the greater of (1) \$100, or (2) 2% of the amount of taxes otherwise required to be deposited, and you deposit the shortfall as follows:

1) **Monthly deposit rule:**

Deposit the shortfall by the due date of the related return (Form 941, Form 943, or Form 945).

2) **Semiweekly deposit rule:**

Deposit the shortfall by the earlier of the return due date covering that deposit, or the first Wednesday or Friday, whichever is earlier, on or after the 15th day of the month following the month the deposit was required to be made.

Penalties

If you do not deposit social security, Medicare, and withheld income taxes on time with an authorized financial institution or a Federal Reserve bank, you may have to pay a penalty. In addition, the IRS can require you to file monthly returns for these taxes on Form 941-M.

Federal tax deposit penalties. The penalty for a late tax deposit is based on the length of time the deposit is late. The following penalties apply for late deposits:

- 1) If the deposit is not more than 5 days late, the penalty is 2% of the underpayment.
- 2) If the deposit is more than 5 days late but not more than 15 days late, the penalty is 5% of the underpayment.
- 3) If the deposit is more than 15 days late, the penalty is 10% of the underpayment.

- 4) If the deposit is not made within 10 days after IRS issues the first notice demanding payment, the penalty is 15% of the underpayment.

Trust fund recovery penalty. If you do not withhold social security, Medicare, and income taxes from employees, or withhold the taxes but do not pay them to IRS or deposit them, you may be subject to a penalty equal to the unpaid trust fund tax. If you are the person responsible for the collection and payment of withholding taxes, you can be subject to this penalty even if you are an officer or employee of a corporation or a member or employee of a partnership.

Federal Unemployment (FUTA) Tax

For unemployment tax reported on Form 940 (or 940-EZ), the calendar year is divided into four deposit periods. Each period is a calendar quarter, ending on March 31, June 30, September 30, or December 31. If you owe more than \$100 in undeposited federal unemployment tax on any of these dates, you must deposit what you owe by the end of the next month. If you owe \$100 or less at the end of the year (for example, 1996), you can either deposit it within one month (by January 31, 1997) or pay it when you file Form 940 (also by January 31, 1997).

Note. If you fail to deposit federal unemployment tax on time, you may have to pay a penalty. In the fourth quarter, be sure to check Form 940 to see whether any additional deposits will be required because of a credit reduction for employers in your state.

First Quarter

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

Note. If you are required to deposit semiweekly, use Table 1, 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 1995 as soon as possible. The due date is January 31.

January 2

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 1996.

January 16

Social security, Medicare, and withheld income tax. Deposit the tax for payments in December 1995 if the semiweekly rule did not apply.

Nonpayroll withholding. Deposit the tax for payments in December 1995 if the semiweekly rule did not apply.

January 31

All employers. Give your employees their copies of Form W-2 for 1995.

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

Nonpayroll taxes. File Form 945 to report income tax withheld for 1995 on all nonpayroll items, including backup withholding and withholding on pensions, annuities, gambling winnings, and payments of Indian gaming profits to tribal members. Deposit any undeposited tax. (If the total is less than \$500 and not a shortfall, you can pay it with the return.) If you have deposited the tax for the year in full and on time, you have until February 12 to file the return.

Social security, Medicare, and withheld income tax. File Form 941 for the fourth quarter of 1995. Deposit any undeposited tax. (If the total is less than \$500 and not a shortfall, you can pay it with the return.) If you have deposited the tax for the quarter in full and on time, you have until February 12 to file the return.

Farm employers. File Form 943 to report social security and Medicare taxes and withheld income tax for 1995. Deposit any undeposited tax. (If the total is less than \$500 and not a shortfall, you can pay it with the return.) If you have deposited the tax for the year in full and on time, you have until February 12 to file the return.

Federal unemployment tax. File Form 940 (or 940-EZ) for 1995. 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 have already deposited the tax you owe for the year in full and on time, you have until February 12 to file the return.

February 12

Nonpayroll taxes. File Form 945 to report income tax withheld for 1995 on all nonpayroll items. This due date applies only if you had deposited the tax for the year in full and on time. If not, you should have filed the return by January 31.

Social security, Medicare, and withheld income tax. File Form 941 for the fourth quarter of 1995. This due date applies only if you had deposited the tax for the quarter in full and on time. If not, you should have filed the return by January 31.

Farm employers. File Form 943 to report social security, Medicare, and withheld income tax for 1995. This due date applies only if you had deposited the tax for the year in full and on time. If not, you should have filed the return by January 31.

Federal unemployment tax. File Form 940 (or 940-EZ) for 1995. This due date applies only if you had deposited the tax for the year in full and on time. If not, you should have filed the return by January 31.

February 15

Social security, Medicare, and withheld income tax. Deposit the tax for payments in January if the semiweekly rule did not apply.

Nonpayroll withholding. Deposit the tax for payments in January if the semiweekly rule did not apply.

All employers. Begin withholding income tax from the pay of any employee who had claimed exemption from withholding in 1995, but did not give you a new Form W-4 by February 15 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 1995.

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 1995.

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. Deposit the tax for payments in February if the semiweekly rule did not apply.

Nonpayroll withholding. Deposit the tax for payments in February if the semiweekly rule did not apply.

Second Quarter

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

April 15

Social security, Medicare, and withheld income tax. Deposit the tax for payments in March if the semiweekly rule did not apply.

Nonpayroll withholding. Deposit the tax for payments in March if the semiweekly rule did not apply.

April 30

Social security, Medicare, and withheld income tax. File Form 941 for the first quarter of 1996. Deposit any undeposited tax. (If the total is less than \$500 and not a shortfall, you can pay it with the return.) If you have 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 1996. This due date applies only if you had deposited the tax for the quarter in full and on time. If not, you should have filed the return by April 30.

May 15

Social security, Medicare, and withheld income tax. Deposit the tax for payments in April if the semiweekly rule did not apply.

Nonpayroll withholding. Deposit the tax for payments in April if the semiweekly rule did not apply.

June 17

Social security, Medicare, and withheld income tax. Deposit the tax for payments in May if the semiweekly rule did not apply.

Nonpayroll withholding. Deposit the tax for payments in May if the semiweekly rule did not apply.

Third Quarter

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

July 15

Social security, Medicare, and withheld income tax. Deposit the tax for payments in June if the semiweekly rule did not apply.

Nonpayroll withholding. Deposit the tax for payments in June if the semiweekly rule did not apply.

July 31

Social security, Medicare, and withheld income tax. File Form 941 for the second quarter of 1996. Deposit any undeposited tax. (If the total is less than \$500 and not a shortfall, you can pay it with the return.) If you have deposited the tax for the quarter in full and on time, you have until August 12 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, 5500-EZ, or 5500-C/R for calendar year 1995. If you use a fiscal year as your plan year, file the form by the last day of the 7th month after the plan year ends.

August 12

Social security, Medicare, and withheld income tax. File Form 941 for the second quarter of 1996. This due date applies only if you had deposited the tax for the quarter in full and on time. If not, you should have filed the return by July 31.

August 15

Social security, Medicare, and withheld income tax. Deposit the tax for payments in July if the semiweekly rule did not apply.

Nonpayroll withholding. Deposit the tax for payments in July if the semiweekly rule did not apply.

September 16

Social security, Medicare, and withheld income tax. Deposit the tax for payments in August if the semiweekly rule did not apply.

Nonpayroll withholding. Deposit the tax for payments in August if the semiweekly rule did not apply.

Fourth Quarter

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

October 15

Social security, Medicare, and withheld income tax. Deposit the tax for payments in September if the semiweekly rule did not apply.

Nonpayroll withholding. Deposit the tax for payments in September if the semiweekly rule did not apply.

October 31

Social security, Medicare, and withheld income tax. File Form 941 for the third quarter of 1996. Deposit any undeposited tax. (If the total is less than \$500 and not a shortfall, you can pay it with the return.) If you have deposited the tax for the quarter in full and on time, you have until November 12 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 1997 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 1997 to fill out a Form W-5. A new Form W-5 must be filled out each year before any payments are made.

November 12

Social security, Medicare, and withheld income tax. File Form 941 for the third quarter of 1996. This due date applies only if you had deposited the tax for the quarter in full and on time. If not, you should have filed the return by October 31.

November 15

Social security, Medicare, and withheld income tax. Deposit the tax for payments in October if the semiweekly rule did not apply.

Nonpayroll withholding. Deposit the tax for payments in October if the semiweekly rule did not apply.

December 16

Social security, Medicare, and withheld income tax. Deposit the tax for payments in November if the semiweekly rule did not apply.

Nonpayroll withholding. Deposit the tax for payments in November if the semiweekly rule did not apply.

Excise Tax Calendar

This calendar covers the excise taxes that are reported on the following forms:

Form 11-C, *Occupational Tax and Registration Return for Wagering*

Form 720, *Quarterly Federal Excise Tax Return*

Form 730, *Tax on Wagering*

Form 2290, *Heavy Vehicle Use Tax Return*

The calendar gives the due dates both for filing returns and making deposits of these excise taxes during 1996.

Use this calendar with Publication 510 and Publication 349. Publication 510 covers the excise taxes reported on Forms 11-C, 720, and 730. Publication 349 covers the excise tax reported on 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.

Returns

Form 2290. Use this form to pay the federal use tax on heavy highway vehicles registered in your name. The use tax is an annual tax, figured for the tax period beginning July 1 and ending the following June 30. The due date for Form 2290 depends on when you first use a vehicle during the tax period. You must file the return by the last day of the calendar month following the first month you use the vehicle.

For example, if you buy a vehicle and first use it during April, you must file a return by May 31. If you buy another vehicle and first use it during May, you must file an additional return by June 30. You must file another return by August 31 for all heavy highway vehicles in taxable use during the month of July. The due date for filing Form 2290 for the tax period July 1, 1996, through June 30, 1997, is September 3, 1996. You must pay the full year's tax on all vehicles that you have in use during July. You must also pay a partial-year tax on vehicles that you first use in a month after July.

You may pay the tax in a single payment with your return or in as many as four equal installments. You may not use the installment method for a vehicle with the first taxable use in April, May, or June. You must always pay the first installment when you file the return. The later installments are due on the last day

of December, March, and June. The month in which you first owed the tax determines how many installments you pay. See the instructions for Form 2290 or Publication 349.

Form 11-C. Use this form to register any wagering activity and to pay a special tax (called an occupational tax) on wagering. This applies if you are in the business of accepting wagers, including conducting a wagering pool or lottery, or are an employee-agent of such a person. You must file the form before you begin accepting wagers. After that, you must file the form by July 1 of each year.

For example, if you begin accepting wagers on April 5, 1996, you must file Form 11-C before that date and again by July 1, 1996. Also see *Form 730*, next.

Form 730. Use this form to pay an excise tax on wagers you accept. The form must be filed monthly, by the last day of the month following the month the bets were accepted. Also see *Form 11-C*, above.

Form 720. Use this form to report a wide variety of excise taxes, including:

- 1) Communications and air transportation taxes.
- 2) Fuel taxes.
- 3) Luxury tax.
- 4) Retail tax.
- 5) Ship passenger tax.
- 6) Manufacturers taxes.
- 7) Vaccine taxes.

Caution. The air transportation taxes are scheduled to expire for transportation beginning after 1995. However, pending legislation may extend these taxes. The calendar entries marked with an asterisk(*) apply only if the taxes have been extended. See the Form 720 instructions for information on these taxes.

Form 720 is a quarterly return that generally must be filed by the last day of the month following a calendar quarter. However, you have an extra month to file for the taxes on communications, air transportation, and ozone-depleting chemicals.

Only one return. If you report excise taxes on Form 720 that are due on different dates, you must use the latest filing date and file just one Form 720. However, this does not extend the time for making deposits or payments of tax.

Reporting semimonthly net tax liability. Semimonthly net tax liability for taxes in *Part I* of Form 720 is reported on Schedule A, *Excise Tax Liability*.

Adjustments. If you have any adjustments or claims to the total tax on Form 720, *Part III*, line 3, complete Schedule C, *Adjustments and Claims*.

Other forms. Depending on the type of excise tax you are reporting, you may have to attach another form to your Form 720. See the Form 720 and its instructions for these forms.

Deposit Rules

You may be allowed to pay excise taxes in full with the return or you may be required to deposit them before the return is due.

Generally, the excise taxes that are reported on Forms 2290, 11-C, and 730 are paid when the returns are filed. But Form 720 excise taxes generally must be deposited semi-monthly before the quarterly return is due, as explained later under *When to Deposit*.

Form 720 Taxes

Although you are generally required to deposit Form 720 taxes before the return is due, some of these taxes are excluded from that requirement.

Not required to be deposited. You are not required to make deposits of the taxes reported in *Part II* of Form 720. In addition, you are not required to make deposits of taxes reported as a one-time filing, as discussed next.

Pay these taxes in full when you file Form 720.

One-time filings. If you import for personal use a luxury passenger automobile or gas guzzling car, you may be eligible to make a one-time filing of Form 720. You qualify to make this one-time filing and pay the tax in full with the return (no deposits are required) if you meet all of the following conditions:

- 1) You do not use the luxury automobile or gas guzzling car in any trade or business.
- 2) You do not import luxury automobiles or gas guzzling cars in your trade or business.
- 3) You are not required to file the Form 720 reporting excise taxes for the quarter, except for the one-time filings.

Floor stock tax on ODCs. If you are liable for the floor stocks tax on ozone-depleting chemicals (ODCs) held on January 1, 1996, you must deposit that tax by July 1, 1996. The Form 720 reporting the 1996 floor stocks tax is due by September 3, 1996.

Floor stocks tax on commercial aviation fuel. If you are liable for the floor stocks tax on commercial aviation fuel held on October 1, 1995, you must pay that tax by April 30, 1996. The Form 720 reporting this floor stocks tax is due by April 30, 1996.

When to Deposit

You are not required to make deposits if your net tax liability for the calendar quarter does not exceed \$2,000. You pay the tax when you file Form 720.

If deposits are required, you make them for a semimonthly period. The first semimonthly period of a month is its first 15 days, and the second semimonthly period is the 16th day through the last day of the month. The liability for each semimonthly period may be computed by dividing the liability for the month by two. If you use this method, you must use it for all semimonthly periods in the calendar quarter.

Nine-day rule. Most of the taxes reported on Form 720 are deposited under the nine-day rule. Under the nine-day rule, you must deposit taxes for a semimonthly period by the 9th day following that period. The deposit of tax for the first semimonthly period of a month is due by the 24th day of that month and the deposit for the second semimonthly period is due by the 9th day of the following month.

The nine-day rule applies to the taxes listed in *Part 1* of Form 720 except as discussed under *One-time filings*, earlier, and under the following rules.

Alternative method. Deposits of communications and air transportation taxes may be based on amounts billed or tickets sold (the alternative method) during a semimonthly period instead of on amounts actually collected (deposited under the nine-day rule). Under the alternative method, taxes are considered collected during the first 7 days of the second semimonthly period following the semimonthly period in which the amounts were billed or tickets sold, and deposits are due three banking days after the end of that first week. For example, the tax included in amounts billed from 1-1-96 through 1-15-96 is considered collected during the period 2-1-96 through 2-7-96, and must be deposited by 2-12-96. See *Caution*, earlier under *Form 720*.

Fourteen-day rule. Deposits of gasoline and diesel fuel taxes for a semimonthly period by an independent refiner or any person whose average daily production of crude oil for the preceding calendar quarter did not exceed 1,000 barrels may be made by the 14th day following the semimonthly period if the deposit is made by transfer between accounts with the same government depository. 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.

Note. The fourteen-day rule does not apply to deposits of the tax on dyed diesel fuel used in trains or in certain intercity or local buses.

Thirty-day rule. Deposits of the ozone-depleting chemicals tax for a semimonthly period are due by the end of the second following semimonthly period.

September deposit rules. All excise taxes that must be deposited are subject to the special September deposit rules. Under these rules, you must make a deposit by September 28 or, if you are required to make deposits by electronic funds transfer (EFT), September 29.

The period covered by the special September deposit rules depends on the deposit rule you use for your semimonthly deposits and whether you are required to make deposits by EFT. The taxes for the remaining part of the semimonthly period are deposited on the normal due date.

For 1996 the special September deposit rules do not apply to air transportation taxes.

Nine-day and fourteen-day rules. Deposit taxes for the period beginning September 16 and ending September 25. However, deposit by EFT the taxes for the period beginning September 16 and ending September 26.

Alternative method. Deposit communications tax included in the amounts billed during the period beginning September 1 and ending September 10. However, deposit by EFT the communications tax included in the amounts billed during the period beginning September 1 and ending September 11.

Thirty-day rule. Deposit the tax for the last 16 days of August and the period beginning September 1 and ending September 10. However, deposit by EFT the tax for the last 16 days of August and the period beginning September 1 and ending September 11.

Saturday or Sunday. If the due date (September 28 or 29) for the special September deposit 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 this provision.

Safe harbor rules. The deposit of Form 720 excise taxes for a semimonthly period must be not less than the net tax liability for that period unless one of the following safe harbor rules applies. The safe harbor rules apply separately to deposits under the nine-day rule, fourteen-day rule, thirty-day rule, and alternative method.

For information on safe harbor rules relating to the September deposit rules, see section 40.6302(c)-5T of the Excise Tax Regulations.

Lookback quarter liability safe harbor rule. The lookback quarter liability safe harbor rule can be used by persons that filed a Form 720 for the second preceding calendar quarter (the lookback quarter). Persons that filed for the lookback quarter are considered to meet the semimonthly deposit requirement for the current quarter if:

- 1) The deposit of taxes for each semimonthly period in the current quarter is not less than 1/6 (16.67%) of the net liability for those taxes reported on Form 720 for the lookback quarter.
- 2) Each deposit is timely made at an authorized Government depository.
- 3) Any underpayment for the current quarter is paid by the due date of the return.

However, if the due date of Form 720 is extended (see *Only one return* under *Returns*, earlier), a special deposit must be made by the last day of the month following the quarter (the date the return would be due without extension). The special deposit must be at least equal to the amount of the underpayment of the taxes due on the earlier date.

If a tax rate increase goes into effect for a quarter, the liability for the lookback quarter must be figured as if the new tax rate had been in effect during the lookback quarter. Thus, if tax rates are increased, taxpayers must deposit 1/6 of the amount that they would have

been liable for in the lookback quarter if the higher rate had applied at that time.

Current quarter liability safe harbor rule. The current quarter liability safe harbor rule can be used by all filers. They are considered to meet the semimonthly deposit requirement for the current quarter if:

- 1) The deposit of taxes for each semimonthly period in the current quarter is not less than 95% of the net liability for those taxes incurred during the semimonthly period.
- 2) Each deposit is timely made at an authorized Government depository.
- 3) Any underpayment for the current quarter is paid by the due date of the return.

However, if the due date of Form 720 is extended (see *Only one return* under *Returns*, earlier), a special deposit must be made by the last day of the month following the quarter (the date the return would be due without extension). The special deposit must be at least 5% of the net tax liability or the amount of the underpayment of the taxes due on that earlier date, whichever is less.

First Quarter

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

January 2

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

Heavy 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 9

Environmental, 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.

Note. The ozone-depleting chemicals tax (IRS Nos. 19 and 98) has different deposit dates and filing dates than other environmental taxes.

January 10

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

January 12

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

January 16

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 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.

January 29

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

January 31

Environmental, fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. File Form 720 for the fourth quarter of 1995. 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. (See *Safe harbor rules*, earlier.)

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

Heavy 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 12

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

February 14

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

February 15

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

February 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 February.

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 29

Communications, ozone-depleting chemicals, and air transportation taxes. File Form 720 for the fourth quarter of 1995.

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

Heavy 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.

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

March 11

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 12

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

March 14

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

March 15

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

March 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 March.

March 27

Communications and air transportation* taxes under the alternative method. Deposit the tax included in amounts billed or

tickets sold during the last 14 days of February.

March 29

Gasoline tax (IRS Nos. 58, 59, 62, 73, 74, 75, and 76) and diesel fuel tax (IRS No. 60). Deposit the tax for the first 15 days of March, if the 14-day rule applies.

Second Quarter

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

April 1

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

Heavy 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.

April 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 March.

April 10

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

April 12

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

April 15

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 25

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

April 29

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

April 30

Floor stocks tax on commercial aviation fuel. Pay the floor stocks tax on commercial aviation fuel held on October 1, 1995.

Fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. File Form 720 for the first quarter of 1996. 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 bets accepted during March.

Heavy 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 14

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

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 28

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

May 29

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

May 31

Communications, ozone-depleting chemicals, and air transportation* taxes. File Form 720 for the first quarter of 1996.

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

Heavy 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 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 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 tax (IRS Nos. 58, 59, 62, 73, 74, 75, and 76) and diesel fuel tax (IRS No. 60). Deposit the tax for the last 16 days of May, if the 14-day rule applies.

June 17

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

June 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 June.

June 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 May.

June 28

Gasoline tax (IRS Nos. 58, 59, 62, 73, 74, 75, and 76) and diesel fuel tax (IRS No. 60). Deposit the tax for the first 15 days of June, if the 14-day rule applies.

Third Quarter

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

July 1

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

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

Heavy 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, 1996.

July 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 June.

July 10

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

July 12

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

July 15

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 25

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

July 29

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

July 31

Fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. File Form 720 for the second quarter of 1996. However, if you also report communications, air transportation*, or ozone-depleting chemicals taxes, file one Form 720 by September 3. Make a special deposit if required.

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

Heavy 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 12

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

August 14

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

August 15

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

August 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 August.

August 27

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

August 29

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

September 3

Communications, ozone-depleting chemicals, and air transportation* taxes. File Form 720 for the second quarter of 1996.

Heavy 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 bets accepted during July.

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

September 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 August.

September 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 August.

September 13

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

September 16

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

September 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 September.

September 25

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

September 27

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

Communications, fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes (special rule). Deposit the tax for the period beginning September 16 and ending September 25. This also applies to gasoline and diesel fuel taxes normally deposited under the 14-day rule. If required to make deposits by EFT, see September 30.

Ozone-depleting chemicals tax (special 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 by EFT, see September 30.

Communications taxes under the alternative method (special rule). Deposit the tax included in amounts billed during the period beginning on September 1 and ending September 10. If required to make deposits by EFT, see September 30.

September 30

Communications, fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes (special rule). Deposit by EFT the tax for the period beginning September 16 and ending September 26. This also applies to gasoline and diesel fuel taxes normally deposited under the 14-day rule. If not required to make deposits by EFT, see September 27.

Ozone-depleting chemicals tax (special rule). Deposit by EFT the tax for the last

16 days of August and the period beginning September 1 and ending September 11. If not required to make deposits by EFT, see September 27.

Communications taxes under the alternative method (special rule). Deposit by EFT the tax included in amounts billed during the period beginning on September 1 and ending September 11. If not required to make deposits by EFT, see September 27.

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

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

Fourth Quarter

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

October 9

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 deposit by EFT) of September. For air transportation* taxes not deposited under the alternative method, deposit the taxes collected during the last 15 days of September.

October 10

Communications and air transportation* taxes under the alternative method. Deposit the air transportation* taxes included in tickets sold during the first 15 days of September. Deposit the communications taxes included in amounts billed during the period beginning September 11 (September 12 if required to deposit by EFT) and ending September 15.

October 11

Gasoline tax (IRS Nos. 58, 59, 62, 73, 74, 75, and 76) and diesel fuel tax (IRS No. 60). Deposit the tax for the last 5 days (4 days if required to deposit by EFT) of September, if the 14-day rule applies.

October 15

Ozone-depleting chemicals tax (IRS Nos. 19 and 98). Deposit the tax for the period beginning September 11 (September 12 if required to deposit by EFT) 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 29

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

October 31

Fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. File Form 720 for the third quarter of 1996. However, if you also report communications, air transportation*, or ozone-depleting chemicals taxes, file one Form 720 by December 2. Make a special deposit if required.

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

Heavy 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 12

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 tax (IRS Nos. 58, 59, 62, 73, 74, 75, and 76) and diesel fuel tax (IRS No. 60). Deposit the tax for the last 16 days of October, if the 14-day rule applies.

November 15

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

November 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 November.

November 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 October.

November 29

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

December 2

Communications, ozone-depleting chemicals, and air transportation* taxes. File Form 720 for the third quarter of 1996.

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

Heavy 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 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 November.

December 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 November.

December 13

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

December 16

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

December 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 December.

December 26

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

December 27

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

Table 1. Due Dates for Deposit of Taxes for 1996 Under Semiweekly Rule

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

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.