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Tax Calendars for 1995

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Important Reminder

Nonpayroll withholding. Nonpayroll withholding is reported on Form 945, *Annual Return of Withheld Federal Income Tax*, and is deposited separately from any employment tax and withholding from wages that are reported on Form 941, *Employer's Quarterly Federal Tax Return*. See Circular E, *Employer's Tax Guide*, for more information.

Introduction

This publication is divided into three main parts—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 three calendars are:

- 1) **General Tax Calendar.** Use this calendar first.
- 2) **Employer's Tax Calendar.** Use this calendar if your business must pay or deposit employment taxes, including taxes withheld from wages, reported on Form 941. You may also use it to determine deposit dates for nonpayroll withholding reported on Form 945.
- 3) **Excise Tax Calendar.** Use this calendar if your business must pay or deposit any excise taxes.

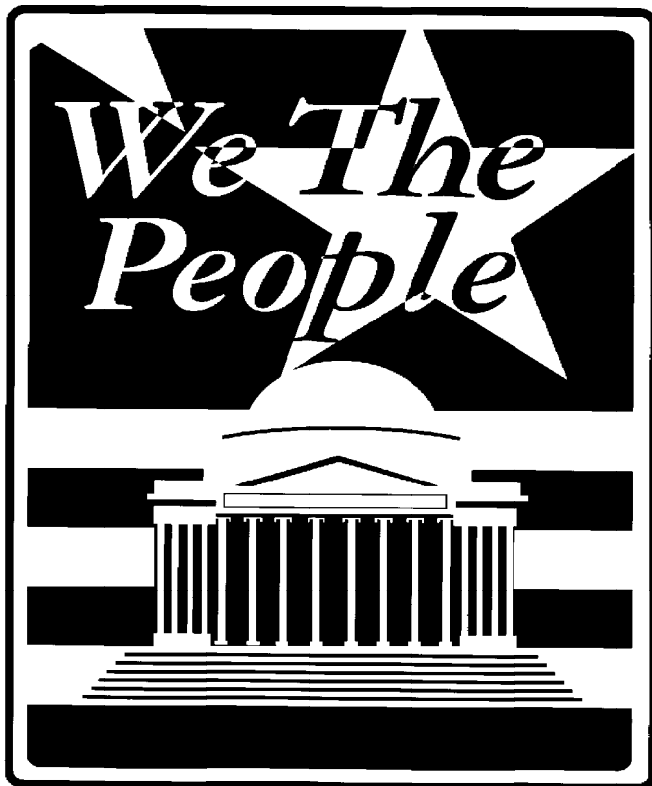
These three calendars explain when to file tax returns, pay estimated tax, apply for extensions, send in information returns, and do the other things that are required by federal tax laws. They cover the tax laws that apply to individuals, corporations, partnerships, and sole proprietorships. But they 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

- 334 Tax Guide for Small Business
- 349 Federal Highway Use Tax on Heavy Vehicles
- 505 Tax Withholding and Estimated Tax
- 510 Excise Taxes for 1995



- 926** Employment Taxes for Household Employers
- 937** Employment Taxes

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)** Employee'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 our toll-free telephone number 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.

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 toll-free 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 of tax deposits and due dates 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 an employer 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. You can get the coupons you need by calling or writing the IRS.

Tax deposit coupons. For all tax deposits, 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 and mark each coupon to indicate the tax you are depositing.

Automatic distributions. The coupon book will be sent to you automatically. If you must make a deposit and do not have a deposit coupon, contact your local IRS office and furnish the following information:

- 1) Your business name.
- 2) The address where you want the coupon book sent.
- 3) The number of coupon books you need.
- 4) Your employer identification number.
- 5) The month your tax year ends if the coupon book is for the following forms: 1120, 990-C, 990-PF (with net investment income), 990-T, or 2438.

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 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 1995, adjusted for Saturdays and Sundays if needed, are listed below.

- January 2 — New Year's Day
- January 16 — Birthday of Martin Luther King, Jr.
- February 20 — Presidents Day
- May 29 — Memorial Day
- July 4 — Independence Day
- September 4 — Labor Day
- October 9 — Columbus Day
- November 10 — Veterans Day
- November 23 — Thanksgiving Day
- December 25 — Christmas Day

Penalties. Whenever possible, you should take action **before** the listed due date. If you

are late, you may have to pay a penalty as well as interest on any overdue taxes.

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

General Tax Calendar

This tax calendar has the due dates for 1995 that most taxpayers will need. Business employers and businesses 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.

Employers of household workers. If you have hired someone to work in your home rather than in your business—for example, to do child care, housekeeping, or gardening work—you may have to pay the employer's share of social security and Medicare taxes (FICA taxes) and also withhold the employee's share from his or her wages. If your employee agrees, you can also withhold income tax.

You may also have to pay federal unemployment (FUTA) tax for your household employees. In addition, they may be eligible to receive advance payments of the earned income credit from you.

See Publication 926 for information on reporting these taxes as a household employer.

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 17

Individuals. Make a payment of your estimated tax for 1994 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 1994 estimated tax. However, you do not have to make this payment if you file your 1994 return (Form 1040) and pay any tax due by January 31, 1995.

Farmers and fishermen. Pay your estimated tax for 1994 using Form 1040-ES. You can then file your 1994 income tax return (Form 1040) by April 17. If you do not pay your estimated tax, file your 1994 return by March 1, 1995.

January 31

All businesses. Give annual information statements to recipients of certain payments you made during 1994. (You can use a copy of the appropriate version of Form 1099.) 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) Unemployment compensation.
- 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 *1994 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 version of Form 1099 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 1994. 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 1994. 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 937.

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 for \$10,000 or less. 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.

Individuals. File your income tax return (Form 1040) for 1994 if you did not pay your last installment of estimated tax by January 17. Filing your return now prevents any penalty for late payment of the last installment.

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 1994. These payments are described under *January 31*. There are different versions of Form 1099 for different types of payments. Use a separate Form 1096 to summarize and transmit each separate version. See the *1994 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 version of Form 1099 to use, and extensions of time to file.

March 1

Farmers and fishermen. File your 1994 income tax return (Form 1040) to avoid an underpayment penalty if you owe estimated tax. However, you have until April 17

if you paid your 1994 estimated tax by January 17, 1995.

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 1994 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 1994 calendar year income tax return (Form 1120S) and pay any tax due. 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 1995. If Form 2553 is filed late, S treatment will begin with calendar year 1996.

Second Quarter

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

April 10

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

April 17

Individuals. File an income tax return for 1994 (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.

Individuals. If you are not paying your 1995 income tax through withholding (or will not pay in enough tax during the year that way), pay the first installment of your 1995 estimated tax by this date. Use Form 1040-ES. For more information, see Publication 505, *Tax Withholding and Estimated Tax*.

Partnerships. File a 1994 calendar year return (Form 1065). If you want an automatic 3-month extension, file Form 8736. Then file Form 1065 by July 17. If you need an additional 3-month extension, file Form 8800.

Corporations. Deposit the first installment of estimated income tax for 1995. 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 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*.

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 1995 estimated tax by this date 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 1995. For more information, see Publication 505.

Corporations. Deposit the second installment of estimated income tax for 1995. 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 17

Partnerships. File a 1994 calendar year return (Form 1065). This due date applies only if you were given an automatic 3-month extension. If you need an additional 3-month extension, file Form 8800.

August 10

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

August 15

Individuals. If you have an automatic 4-month extension to file your income tax return for 1994, file Form 1040 and pay any

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

September 11

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

September 15

Individuals. Make a payment of your 1995 estimated tax by this date 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 1995. For more information, see Publication 505.

Corporations. File a 1994 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 1994 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*.

Corporations. Deposit the third installment of estimated income tax for 1995. A worksheet, Form 1120-W, is available to help you make an estimate of your tax for the year.

Fourth Quarter

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

October 10

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

October 16

Individuals. File a 1994 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 1994 calendar year return (Form 1065). This due date applies only if you were given an additional 3-month extension.

November 10

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

December 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 1995. 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.

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.

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 business 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 *August 1*, later.

Returns

Form 940 (or 940–EZ). Use this form to report federal unemployment 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.

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 or household workers. Form 941 is a quarterly return, due one month after the calendar quarter ends.

Form 943. Use this form to report social security and Medicare taxes and withheld income taxes on wages if your employees are farm workers. 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 for pensions, annuities, and gambling winnings. 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

You will know at the start of a calendar year from the *lookback period*, (explained later for Forms 941, 943, and 945) and from an IRS *notification*, next, what your deposit dates will be throughout the year for social security, Medicare, and withheld income taxes. This is true only if your accumulated taxes for a return are less than \$100,000 on any day in a deposit period. (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.

Deposit Form 941 taxes separately from other taxes. Do not combine tax deposits for Form 941, Form 943, and 945 tax liabilities.

Deposit payroll taxes (social security, Medicare, and withheld income taxes), which you report on Form 941, separately from payroll taxes of farm workers reported on Form 943, and from your deposits of withheld income tax on nonpayroll items reported on Form 945.

Special lookback rule for 1995 tax deposits for Form 945. Your 1995 deposit rule for Form 945 taxes is based on the same lookback period that applied to 1994. This means that your 1995 deposits of Form 945 taxes will be made under the same deposit rule you had for 1994, unless you become subject to the one-day rule explained later. See Circular E for more information.

Note: This special lookback-period rule does not apply to deposits of Form 941 taxes. Your 1995 deposit rule for Form 941 taxes, which is based on the Form 941 lookback period for 1995 (explained next), may be different from your 1995 deposit rule for Form 945 taxes.

Lookback period for Form 941. To find your Form 941 tax deposit rule for a calendar year, you look back to your employment tax liabilities reported on Forms 941 during a lookback period of four calendar quarters ending June 30 of the previous year. (Adjustments made on a supplemental return are included only in the quarter that the adjustments are reported.) Thus, the lookback period for calendar year 1995 is the third and fourth quarters of 1993 and the first and second quarters of 1994. New employers are treated as having no tax liabilities during the quarters they had no employees.

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.

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

Deposit the taxes accumulated on paydays 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 for the four quarters in the lookback period is more than \$50,000.

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

Semiweekly period in two return periods. If a return period 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 there are less than three banking days following a payday to make a deposit because of a bank holiday, a minimum of three banking days are allowed to make the deposit if you are not subject to the \$100,000 *one-day rule*.

Example 1. Employer X determines its Form 941 tax deposit rule based on the lookback period for calendar year 1995. This lookback period is the third and fourth quarters of 1993 and the first and second quarters of 1994. Because the total amount of reported taxes for the four quarters in Employer X's lookback period is not more than \$50,000, Employer X is subject to the monthly deposit rule for calendar year 1995.

Employer X deposits Form 941 taxes accumulated on paydays during each month of calendar year 1995 by the 15th day of the following month.

Example 2. Employer X determines its Form 941 tax deposit rule based on the lookback period for calendar year 1996. This lookback period is the third and fourth quarters of 1994 and the first and second quarters of 1995. Because the total amount of reported taxes for the four quarters in Employer X's lookback period is more than \$50,000, Employer X is subject to the semiweekly deposit rule for calendar year 1996.

Employer 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 return 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 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.

New employers. New employers are subject to the monthly deposit rule until they report on a return taxes of more than \$50,000 in the

lookback period for that return, or until they accumulate taxes of \$100,000 or more that trigger the one-day rule, discussed earlier.

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

Farm employers. A farm employer is subject to the monthly deposit rule for Form 943 taxes if the amount of taxes accumulated during the lookback period is \$50,000 or less. The lookback period for Form 943 taxes is the second calendar year preceding the current calendar year. Thus, the lookback period for calendar year 1995 is calendar year 1993.

A farm employer is subject to the semiweekly deposit rule for Form 943 taxes if the amount of taxes accumulated during the lookback period is more than \$50,000.

Monthly and semiweekly deposit rules do not apply if less than \$500 in taxes is accumulated for a return period (see *De minimis rule*, earlier). If taxes of \$100,000 or more are accumulated on any day within a deposit period, they must be deposited by the next banking day; and the semiweekly deposit rule must be used, as explained under *One-day rule*, earlier.

For more information, see the deposit instructions in Circular A, *Agricultural Employer's Tax Guide*.

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.

5) If the deposit is made at an unauthorized financial institution or paid to the IRS directly, the penalty is 10% of the underpayment. For more information, see *Penalties* under *Depositing Taxes* in Circular E.

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, 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, 1995), you can either deposit it within one month (by January 31, 1996) or pay it when you file Form 940 (also by January 31, 1996).

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.

During January

All employers. Give your employees their copies of Form W-2 for 1994 as soon as possible. The due date is January 31. Retired employees should be given their copies of Form 1099-R.

Payers of gambling winnings. If you withheld income tax from gambling winnings you paid out, give the winners their copies of Form W-2G. The due date is January 31.

January 3

Earned income credit. Stop advance payments of the earned income credit for any employee who did not give you a new Form W-5 for 1995.

January 5

Social security, Medicare, and withheld income tax. Deposit the tax for payments on December 28, 29, and 30.

January 6

Social security, Medicare, and withheld income tax. Deposit the tax for payments on December 31, January 1, 2, and 3.

January 11

Social security, Medicare, and withheld income tax. Deposit the tax for payments on January 4, 5, and 6.

January 13

Social security, Medicare, and withheld income tax. Deposit the tax for payments on January 7, 8, 9, and 10.

January 17

Social security, Medicare, and withheld income tax. Deposit the tax for payments in December 1994 if the semiweekly rule did not apply.

January 19

Social security, Medicare, and withheld income tax. Deposit the tax for payments on January 11, 12, and 13.

January 20

Social security, Medicare, and withheld income tax. Deposit the tax for payments on January 14, 15, 16, and 17.

January 25

Social security, Medicare, and withheld income tax. Deposit the tax for payments on January 18, 19, and 20.

January 27

Social security, Medicare, and withheld income tax. Deposit the tax for payments on January 21, 22, 23, and 24.

January 31

All employers. Give your employees their copies of Form W-2 for 1994. Retired employees should be given their copies of Form 1099-R.

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

Nonpayroll taxes. File Form 945 to report income tax withheld for 1994 on all nonpayroll items, including backup withholding and withholding for pensions, annuities, and gambling winnings. 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 10 to file the return.

Social security, Medicare, and withheld income tax. File Form 941 for the fourth

quarter of 1994. 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 10 to file the return.

Farm employers. File Form 943 to report social security and Medicare taxes and withheld income tax for 1994. 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 10 to file the return.

Federal unemployment tax. File Form 940 (or 940-EZ) for 1994. 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 10 to file the return.

February 1

Social security, Medicare, and withheld income tax. Deposit the tax for payments on January 25, 26, and 27.

February 3

Social security, Medicare, and withheld income tax. Deposit the tax for payments on January 28, 29, 30, and 31.

February 8

Social security, Medicare, and withheld income tax. Deposit the tax for payments on February 1, 2, and 3.

February 10

Nonpayroll taxes. File Form 945 to report income tax withheld for 1994 on all nonpayroll items, including backup withholding and withholding for pensions, annuities, and gambling winnings. 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 1994. 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 1994. 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 1994. 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. Deposit the tax for payments on February 4, 5, 6, and 7.

February 15

Social security, Medicare, and withheld income tax. 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 1994, but did not give you a new Form W-4 by February 15 to continue the exemption this year.

Social security, Medicare, and withheld income tax. Deposit the tax for payments on February 8, 9, and 10.

February 17

Social security, Medicare, and withheld income tax. Deposit the tax for payments on February 11, 12, 13, and 14.

February 23

Social security, Medicare, and withheld income tax. Deposit the tax for payments on February 15, 16, and 17.

February 24

Social security, Medicare, and withheld income tax. Deposit the tax for payments on February 18, 19, 20, and 21.

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 1994.

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 1994.

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 1

Social security, Medicare, and withheld income tax. Deposit the tax for payments on February 22, 23, and 24.

March 3

Social security, Medicare, and withheld income tax. Deposit the tax for payments on February 25, 26, 27, and 28.

March 8

Social security, Medicare, and withheld income tax. Deposit the tax for payments on March 1, 2, and 3.

March 10

Social security, Medicare, and withheld income tax. Deposit the tax for payments on March 4, 5, 6, and 7.

March 15

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

Social security, Medicare, and withheld income tax. Deposit the tax for payments on March 8, 9, and 10.

March 17

Social security, Medicare, and withheld income tax. Deposit the tax for payments on March 11, 12, 13, and 14.

March 22

Social security, Medicare, and withheld income tax. Deposit the tax for payments on March 15, 16, and 17.

March 24

Social security, Medicare, and withheld income tax. Deposit the tax for payments on March 18, 19, 20, and 21.

March 29

Social security, Medicare, and withheld income tax. Deposit the tax for payments on March 22, 23, and 24.

March 31

Social security, Medicare, and withheld income tax. Deposit the tax for payments on March 25, 26, 27, and 28.

Second Quarter

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

April 5

Social security, Medicare, and withheld income tax. Deposit the tax for payments on March 29, 30, and 31.

April 7

Social security, Medicare, and withheld income tax. Deposit the tax for payments on April 1, 2, 3, and 4.

April 12

Social security, Medicare, and withheld income tax. Deposit the tax for payments on April 5, 6, and 7.

April 14

Social security, Medicare, and withheld income tax. Deposit the tax for payments on April 8, 9, 10, and 11.

April 17

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

April 19

Social security, Medicare, and withheld income tax. Deposit the tax for payments on April 12, 13, and 14.

April 21

Social security, Medicare, and withheld income tax. Deposit the tax for payments on April 15, 16, 17, and 18.

April 26

Social security, Medicare, and withheld income tax. Deposit the tax for payments on April 19, 20, and 21.

April 28

Social security, Medicare, and withheld income tax. Deposit the tax for payments on April 22, 23, 24, and 25.

May 1

Social security, Medicare, and withheld income tax. File Form 941 for the first 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 May 10 to file the return.

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

May 3

Social security, Medicare, and withheld income tax. Deposit the tax for payments on April 26, 27, and 28.

May 5

Social security, Medicare, and withheld income tax. Deposit the tax for payments on April 29 and 30, and May 1 and 2.

May 10

Social security, Medicare, and withheld income tax. File Form 941 for the first 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 May 1.

Social security, Medicare, and withheld income tax. Deposit the tax for payments on May 3, 4, and 5.

May 12

Social security, Medicare, and withheld income tax. Deposit the tax for payments on May 6, 7, 8, and 9.

May 15

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

May 17

Social security, Medicare, and withheld income tax. Deposit the tax for payments on May 10, 11, and 12.

May 19

Social security, Medicare, and withheld income tax. Deposit the tax for payments on May 13, 14, 15, and 16.

May 24

Social security, Medicare, and withheld income tax. Deposit the tax for payments on May 17, 18, and 19.

May 26

Social security, Medicare, and withheld income tax. Deposit the tax for payments on May 20, 21, 22, and 23.

June 1

Social security, Medicare, and withheld income tax. Deposit the tax for payments on May 24, 25, and 26.

June 2

Social security, Medicare, and withheld income tax. Deposit the tax for payments on May 27, 28, 29, and 30.

June 7

Social security, Medicare, and withheld income tax. Deposit the tax for payments on May 31, and June 1 and 2.

June 9

Social security, Medicare, and withheld income tax. Deposit the tax for payments on June 3, 4, 5, and 6.

June 14

Social security, Medicare, and withheld income tax. Deposit the tax for payments on June 7, 8, and 9.

June 15

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

June 16

Social security, Medicare, and withheld income tax. Deposit the tax for payments on June 10, 11, 12, and 13.

June 21

Social security, Medicare, and withheld income tax. Deposit the tax for payments on June 14, 15, and 16.

June 23

Social security, Medicare, and withheld income tax. Deposit the tax for payments on June 17, 18, 19, and 20.

June 28

Social security, Medicare, and withheld income tax. Deposit the tax for payments on June 21, 22, and 23.

June 30

Social security, Medicare, and withheld income tax. Deposit the tax for payments on June 24, 25, 26, and 27.

Third Quarter

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

July 6

Social security, Medicare, and withheld income tax. Deposit the tax for payments on June 28, 29, and 30.

July 7

Social security, Medicare, and withheld income tax. Deposit the tax for payments on July 1, 2, 3, and 4.

July 12

Social security, Medicare, and withheld income tax. Deposit the tax for payments on July 5, 6, and 7.

July 14

Social security, Medicare, and withheld income tax. Deposit the tax for payments on July 8, 9, 10, and 11.

July 17

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

July 19

Social security, Medicare, and withheld income tax. Deposit the tax for payments on July 12, 13, and 14.

July 21

Social security, Medicare, and withheld income tax. Deposit the tax for payments on July 15, 16, 17, and 18.

July 26

Social security, Medicare, and withheld income tax. Deposit the tax for payments on July 19, 20, and 21.

July 28

Social security, Medicare, and withheld income tax. Deposit the tax for payments on July 22, 23, 24, and 25.

July 31

Social security, Medicare, and withheld income tax. File Form 941 for the second 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 August 10 to file the return.

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

All employers. If you maintain an employee benefit plan, such as a pension, profit-sharing, or stock bonus plan, file Form 5500, 5500-EZ, or 5500-C/R for calendar year 1994. 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 2

Social security, Medicare, and withheld income tax. Deposit the tax for payments on July 26, 27, and 28.

August 4

Social security, Medicare, and withheld income tax. Deposit the tax for payments on July 29, 30, 31, and August 1.

August 9

Social security, Medicare, and withheld income tax. Deposit the tax for payments on August 2, 3, and 4.

August 10

Social security, Medicare, and withheld income tax. File Form 941 for the second 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 July 31.

August 11

Social security, Medicare, and withheld income tax. Deposit the tax for payments on August 5, 6, 7, and 8.

August 15

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

August 16

Social security, Medicare, and withheld income tax. Deposit the tax for payments on August 9, 10, and 11.

August 18

Social security, Medicare, and withheld income tax. Deposit the tax for payments on August 12, 13, 14, and 15.

August 23

Social security, Medicare, and withheld income tax. Deposit the tax for payments on August 16, 17, and 18.

August 25

Social security, Medicare, and withheld income tax. Deposit the tax for payments on August 19, 20, 21, and 22.

August 30

Social security, Medicare, and withheld income tax. Deposit the tax for payments on August 23, 24, and 25.

September 1

Social security, Medicare, and withheld income tax. Deposit the tax for payments on August 26, 27, 28, and 29.

September 7

Social security, Medicare, and withheld income tax. Deposit the tax for payments on August 30, 31, and September 1.

September 8

Social security, Medicare, and withheld income tax. Deposit the tax for payments on September 2, 3, 4, and 5.

September 13

Social security, Medicare, and withheld income tax. Deposit the tax for payments on September 6, 7, and 8.

September 15

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

Social security, Medicare, and withheld income tax. Deposit the tax for payments on September 9, 10, 11, and 12.

September 20

Social security, Medicare, and withheld income tax. Deposit the tax for payments on September 13, 14, and 15.

September 22

Social security, Medicare, and withheld income tax. Deposit the tax for payments on September 16, 17, 18, and 19.

September 27

Social security, Medicare, and withheld income tax. Deposit the tax for payments on September 20, 21, and 22.

September 29

Social security, Medicare, and withheld income tax. Deposit the tax for payments on September 23, 24, 25, and 26.

Fourth Quarter

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

October 4

Social security, Medicare, and withheld income tax. Deposit the tax for payments on September 27, 28, and 29.

October 6

Social security, Medicare, and withheld income tax. Deposit the tax for payments on September 30.

Social security, Medicare, and withheld income tax. Deposit the tax for payments on October 1, 2, and 3.

October 12

Social security, Medicare, and withheld income tax. Deposit the tax for payments on October 4, 5, and 6.

October 13

Social security, Medicare, and withheld income tax. Deposit the tax for payments on October 7, 8, 9, and 10.

October 16

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

October 18

Social security, Medicare, and withheld income tax. Deposit the tax for payments on October 11, 12, and 13.

October 20

Social security, Medicare, and withheld income tax. Deposit the tax for payments on October 14, 15, 16, and 17.

October 25

Social security, Medicare, and withheld income tax. Deposit the tax for payments on October 18, 19, and 20.

October 27

Social security, Medicare, and withheld income tax. Deposit the tax for payments on October 21, 22, 23, and 24.

October 31

Social security, Medicare, and withheld income tax. File Form 941 for the third 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 November 13 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 1996 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 1996 to fill out a Form W-5. A new Form W-5 must be filled out each year before any payments are made.

November 1

Social security, Medicare, and withheld income tax. Deposit the tax for payments on October 25, 26, and 27.

November 3

Social security, Medicare, and withheld income tax. Deposit the tax for payments on October 28, 29, 30, and 31.

November 8

Social security, Medicare, and withheld income tax. Deposit the tax for payments on November 1, 2, and 3.

November 13

Social security, Medicare, and withheld income tax. File Form 941 for the third 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 October 31.

Social security, Medicare, and withheld income tax. Deposit the tax for payments on November 4, 5, 6, and 7.

November 15

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

Social security, Medicare, and withheld income tax. Deposit the tax for payments on November 8, 9, and 10.

November 17

Social security, Medicare, and withheld income tax. Deposit the tax for payments on November 11, 12, 13, and 14.

November 22

Social security, Medicare, and withheld income tax. Deposit the tax for payments on November 15, 16, and 17.

November 27

Social security, Medicare, and withheld income tax. Deposit the tax for the payments on November 18, 19, 20, and 21.

November 29

Social security, Medicare, and withheld income tax. Deposit the tax for payments on November 22, 23, and 24.

December 1

Social security, Medicare, and withheld income tax. Deposit the tax for payments on November 25, 26, 27, and 28.

December 6

Social security, Medicare, and withheld income tax. Deposit the tax for payments on November 29, 30, and December 1.

December 8

Social security, Medicare, and withheld income tax. Deposit the tax for payments on December 2, 3, 4, and 5.

December 13

Social security, Medicare, and withheld income tax. Deposit the tax for payments on December 6, 7, and 8.

December 15

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

Social security, Medicare, and withheld income tax. Deposit the tax for payments on December 9, 10, 11, and 12.

December 20

Social security, Medicare, and withheld income tax. Deposit the tax for payments on December 13, 14, and 15.

December 22

Social security, Medicare, and withheld income tax. Deposit the tax for payments on December 16, 17, 18, and 19.

December 28

Social security, Medicare, and withheld income tax. Deposit the tax for payments on December 20, 21, and 22.

December 29

Social security, Medicare, and withheld income tax. Deposit the tax for payments on December 23, 24, 25, and 26.

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 1995.

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, 1995, through June 30, 1996, is August 31, 1995. 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 (sometimes 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, 1995, you must file Form 11–C before that date and again by July 1, 1995. 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) Environmental taxes.
- 2) Communications and air transportation taxes.
- 3) Fuel taxes.
- 4) Luxury tax.
- 5) Retail tax.
- 6) Ship passenger tax.
- 7) Manufacturers taxes.
- 8) Vaccine taxes.

Caution: Pending legislation may change the deposit requirements for September. See the Form 720 Instructions.

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 a separate schedule—Schedule A (Form 720), *Excise Tax Liability*. Attach this schedule to Form 720.

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

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.

Paying the Taxes

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 semimonthly before the quarterly return is due, as explained later.

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 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.

Required to be deposited. Except for the Form 720 taxes not required to be deposited, you must deposit the other Form 720 taxes semimonthly before the return is due.

Floor stocks tax. A special rule applies to floor stocks tax on ozone-depleting chemicals

(IRS No. 20). The total amount of the tax must be deposited by June 30, 1995. The Form 720 reporting the 1995 floor stocks tax is due by August 31, 1995.

Communications and air transportation taxes. The excise taxes on communications and air transportation are paid by the customer, but collected and reported by the business that provides the service. The amount of tax reported is based on:

- 1) Amounts collected, or
- 2) Amounts billed or tickets sold.

If the business uses the first method, deposits are made under the nine-day rule (see *Nine-day rule*, later). If the business uses the second method, deposits are made under the alternative method (see *Alternative method*, later) and a separate billings account must be maintained for the excise taxes that are included in amounts billed or tickets sold.

Deposit Rules

The Form 720 taxes that are subject to the deposit requirements must be deposited semimonthly unless the net tax liability for the quarter does not exceed \$2,000. 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.

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. Under the alternative method, taxes are considered collected during the first week 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 or tickets sold from 1-1-95 through 1-15-95 is considered collected during the period 2-1-95 through 2-7-95, and must be deposited by 2-10-95.

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.

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.

Special rule for semimonthly deposits of gasoline and diesel fuel taxes for September. For the period beginning September 16 and ending September 22, the taxes must be deposited by September 27. The taxes for the period beginning September 23 and ending September 30 are deposited on the normal due date under either the nine-day rule or the fourteen-day rule. (When September 27 falls on a Saturday, Sunday, or legal holiday, the due date is the immediately preceding day that is not a Saturday, Sunday, or legal holiday.)

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.

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 semi-monthly 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 3

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, 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 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.

January 13

Gasoline tax (IRS Nos. 58, 59, 62, 73, 74, 75, and 76) and diesel fuel tax (IRS Nos. 60, 71, and 78). Deposit the tax for the last 16 days of December, if the 14-day rule applies.

January 17

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

January 24

Environmental, communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations,

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 27

Gasoline tax (IRS Nos. 58, 59, 62, 73, 74, 75, and 76) and diesel fuel tax (IRS Nos. 60, 71, and 78). 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, and foreign insurers taxes. File Form 720 for the fourth quarter of 1994. However, if you also report communications, air transportation, or ozone-depleting chemicals taxes, the return is due by February 28. File one Form 720 by February 28 and 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

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

February 10

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

February 14

Gasoline tax (IRS Nos. 58, 59, 62, 73, 74, 75, and 76) and diesel fuel tax (IRS Nos. 60, 71, and 78). 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 24

Environmental, communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, 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 28

Communications, ozone-depleting chemicals, and air transportation taxes. File Form 720 for the fourth quarter of 1994.

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.

March 1

Gasoline tax (IRS Nos. 58, 59, 62, 73, 74, 75, and 76) and diesel fuel tax (IRS Nos. 60, 71, and 78). Deposit the tax for the first 15 days of February, if the 14-day rule applies.

March 9

Environmental, communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, and foreign insurers taxes. Deposit the tax for the last 13 days of February.

March 10

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

March 14

Gasoline tax (IRS Nos. 58, 59, 62, 73, 74, 75, and 76) and diesel fuel tax (IRS Nos. 60, 71, and 78). Deposit the tax for the last 13 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 24

Environmental, communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, 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 13 days of February.

March 29

Gasoline tax (IRS Nos. 58, 59, 62, 73, 74, 75, and 76) and diesel fuel tax (IRS Nos. 60, 71, and 78). Deposit the tax for the first 15 days of March, if the 14-day rule applies.

March 31

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 13 days of February.

Second Quarter

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

April 10

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

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

Gasoline tax (IRS Nos. 58, 59, 62, 73, 74, 75, and 76) and diesel fuel tax (IRS Nos. 60, 71, and 78). Deposit the tax for the last 16 days of March, if the 14-day rule applies.

April 17

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

April 24

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

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

Gasoline tax (IRS Nos. 58, 59, 62, 73, 74, 75, and 76) and diesel fuel tax (IRS Nos. 60, 71, and 78). Deposit the tax for the first 15 days of April, if the 14-day rule applies.

May 1

Environmental, fuel, luxury, retail, ship passenger, manufacturers, obligations, and foreign insurers taxes. File Form 720 for the first quarter of 1995. However, if you also report communications, air transportation, or ozone-depleting chemicals taxes, the return is due by May 31. File one Form 720 by May 31 and 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

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

May 10

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

May 12

Gasoline tax (IRS Nos. 58, 59, 62, 73, 74, 75, and 76) and diesel fuel tax (IRS Nos. 60, 71, and 78). 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

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

May 25

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

May 26

Gasoline tax (IRS Nos. 58, 59, 62, 73, 74, 75, and 76) and diesel fuel tax (IRS Nos. 60, 71, and 78). 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 1995.

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 9

Environmental, communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, 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 Nos. 60, 71, and 78). Deposit the tax for the last 16 days of May, if the 14-day rule applies.

June 15

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

June 26

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

June 27

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

June 29

Gasoline tax (IRS Nos. 58, 59, 62, 73, 74, 75, and 76) and diesel fuel tax (IRS Nos. 60, 71, and 78). Deposit the tax for the first 15 days of June, if the 14-day rule applies.

June 30

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, 1995.

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.

July 10

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

July 12

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

July 14

Gasoline tax (IRS Nos. 58, 59, 62, 73, 74, 75, and 76) and diesel fuel tax (IRS Nos. 60, 71, and 78). Deposit the tax for the last 15 days of June, if the 14-day rule applies.

July 17

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

July 24

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

July 26

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

July 28

Gasoline tax. (IRS Nos. 58, 59, 62, 73, 74, 75, and 76) and diesel fuel tax (IRS Nos. 60, 71, and 78). Deposit the tax for the first 15 days of July, if the 14-day rule applies.

July 31

Environmental, fuel, luxury, retail, ship passenger, manufacturers, obligations, and foreign insurers taxes. File Form 720 for the second quarter of 1995. However, if you also report communications, air transportation, or ozone-depleting chemicals taxes, the return is due by August 31. File one Form 720 by August 31 and 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

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

August 10

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

August 14

Gasoline tax. (IRS Nos. 58, 59, 62, 73, 74, 75, and 76) and diesel fuel tax (IRS Nos. 60, 71, and 78). 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 24

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

August 25

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

August 29

Gasoline tax. (IRS Nos. 58, 59, 62, 73, 74, 75, and 76) and diesel fuel tax (IRS Nos. 60, 71, and 78). Deposit the tax for the first 15 days of August, if the 14-day rule applies.

August 31

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

Floor stocks tax for ozone-depleting chemicals (IRS No. 20). File Form 720.

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 11

Environmental, communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations,

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

September 12

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

September 14

Gasoline tax. (IRS Nos. 58, 59, 62, 73, 74, 75, and 76) and diesel fuel tax (IRS Nos. 60, 71, and 78). Deposit the tax for the last 16 days of August, if the 14-day rule applies.

September 15

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

September 25

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

September 27

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

Gasoline and diesel fuel taxes (special rule). Deposit the tax for the period beginning September 16 and ending September 22.

September 29

Gasoline tax (IRS Nos. 58, 59, 62, 73, 74, 75, and 76) and diesel fuel tax (IRS Nos. 60, 71, and 78). Deposit the tax for the first 15 days of September, if the 14-day rule applies.

Fourth Quarter

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

October 2

Wagering tax. File Form 730 and pay the tax on 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.

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

October 10

Environmental, communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, and foreign insurers taxes. Deposit the tax for the last 15 days of September (for

gasoline and diesel fuel taxes, the last 8 days of September).

October 12

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

October 13

Gasoline tax (IRS Nos. 58, 59, 62, 73, 74, 75, and 76) and diesel fuel tax (IRS Nos. 60, 71, and 78). Deposit the tax for the last 8 days of September, if the 14-day rule applies.

October 16

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

October 24

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

October 25

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

October 27

Gasoline tax (IRS Nos. 58, 59, 62, 73, 74, 75, and 76) and diesel fuel tax (IRS Nos. 60, 71, and 78). Deposit the tax for the first 15 days of October, if the 14-day rule applies.

October 31

Environmental, fuel, luxury, retail, ship passenger, manufacturers, obligations, and foreign insurers taxes. File Form 720 for the third quarter of 1995. However, if you also report communications, air transportation, or ozone-depleting chemicals taxes, the return is due by November 30. File one Form 720 by November 30 and 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 9

Environmental, communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, 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 Nos. 60, 71, and 78). 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 24

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

November 28

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

November 29

Gasoline tax (IRS Nos. 58, 59, 62, 73, 74, 75, and 76) and diesel fuel tax (IRS Nos. 60, 71, and 78). Deposit the tax for the first 15 days of November, if the 14-day rule applies.

November 30

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

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 11

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

December 12

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

December 14

Gasoline tax (IRS Nos. 58, 59, 62, 73, 74, 75, and 76) and diesel fuel tax (IRS Nos. 60, 71, and 78). Deposit the tax for the last 15 days of November, if the 14-day rule applies.

December 15

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

December 26

Environmental, communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, and foreign insurers taxes. Deposit the tax for the first 15 days in December.

December 28

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

December 29

Gasoline tax (IRS Nos. 58, 59, 62, 73, 74, 75, and 76) and diesel fuel tax (IRS Nos. 60, 71, and 78). Deposit the tax for the first 15 days of December, if the 14-day rule applies.

Table 1. 1995 Due Dates For Deposit of Employment Taxes Under Semiweekly Rule

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 28–31	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.