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Tax Calendars for 2001



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Important Change

Electronic filing for certain partnerships. Partnerships with more than 100 partners are required to file partnership returns electronically for tax years ending on or after December 31, 2000. If you fail to file the partnership return electronically, you will be considered to have failed to file the return. You may be subject to penalties for failure to file. However, you may be able to obtain a waiver due to hardship. See section 301.6011-3(b) of the regulations.

Important Reminders

Electronic deposits of taxes. The threshold that determines whether you must deposit taxes electronically is \$200,000.

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

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

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

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

Introduction

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

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

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

- 1) A section on how to use the tax calendars.
- 2) Three tax calendars:
 - a) General,
 - b) Employer's, and
 - c) Excise.
- 3) A table showing the semiweekly deposit due dates for 2001.

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

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

Which calendar(s) should I use? To decide which calendar(s) to use, first look at the general tax calendar and highlight the dates that apply to you. Then, if you are an employer, use the employer's tax calendar. If you must pay excise taxes, use the excise tax calendar. Depending on your situation, you may need to use more than one calendar.

What is not in these calendars? The calendars do not cover the employment or excise tax deposit rules. You can find the deposit rules for employment taxes in Publication 15, *Circular E, Employer's Tax Guide*. The deposit rules for excise taxes are in Publication 510, *Excise Taxes for 2001*, and in the instructions for Form 720, *Quarterly Federal Excise Tax Return*. In addition, the calendars do not cover filing forms and other requirements for the following.

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

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

See *How To Get Tax Help* near the end of this publication for information about getting publications and forms.

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

You can e-mail us while visiting our web site at www.irs.gov/help/email2.html.

You can write to us at the following address:

Table 1. Useful Publications

If You Are:	You May Need:
An employer	<ul style="list-style-type: none"> • Publication 15, <i>Circular E, Employer's Tax Guide</i>. • Publication 15-A, <i>Employer's Supplemental Tax Guide</i>. • Publication 15-B, <i>Employer's Tax Guide to Fringe Benefits</i>. • Publication 926, <i>Household Employer's Tax Guide</i>.
A farmer	<ul style="list-style-type: none"> • Publication 51, <i>Circular A, Agricultural Employer's Tax Guide</i>. • Publication 225, <i>Farmer's Tax Guide</i>.
An individual	Publication 505, <i>Tax Withholding and Estimated Tax</i> .
Required to pay excise taxes	Publication 510, <i>Excise Taxes for 2001</i> .

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

Background Information for Using the Tax Calendars

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

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

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

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

Electronic Federal Tax Payment System (EFTPS). You may have to deposit taxes using EFTPS. You must use EFTPS to make deposits of all depository tax liabilities (including social security, Medicare, withheld income, excise, and corporate income taxes) you incur in 2001 if you deposited more than \$200,000 in federal depository taxes in 1999

or you had to make electronic deposits in 2000. If you first meet the \$200,000 threshold in 2000, you must begin depositing using EFTPS in 2002. Once you meet the \$200,000 threshold, you must continue to make deposits using EFTPS in later years.

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

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

For information about EFTPS, access the IRS web site on the Internet at www.irs.gov, or see Publication 966, *The Easiest Way to Pay Your Federal Taxes*.

To enroll in EFTPS, call:

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

Saturday, Sunday, or legal holiday. Generally, if a due date for performing any act for tax purposes falls on a Saturday, Sunday, or legal holiday, it is delayed until the next business day. These calendars make this adjustment for Saturdays, Sundays, and most legal holidays. But you must make any adjustments for statewide legal holidays. (An exception to this rule for certain excise taxes is noted later under the *Excise Tax Calendar*.)

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

Federal holidays. Federal legal holidays for 2001 are listed below.

- January 15 — Birthday of Martin Luther King, Jr.
- February 19 — Presidents' Day
- May 28 — Memorial Day
- July 4 — Independence Day
- September 3 — Labor Day
- October 8 — Columbus Day
- November 12 — Veterans' Day
- November 22 — Thanksgiving Day
- December 25 — Christmas Day

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

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

Use of private delivery services. You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. The most recent list of designated private delivery services was published by the IRS in September 1998. The list includes only the following.

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

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



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

General Tax Calendar

This tax calendar has the due dates for 2001 that most taxpayers will need. Employers and persons who pay excise taxes should also use the *Employer's Tax Calendar* and the *Excise Tax Calendar*.

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

First Quarter

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

January 10

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

January 16

Individuals. Make a payment of your estimated tax for 2000 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 2000 estimated tax.

However, you do not have to make this payment if you file your 2000 return (Form 1040) and pay any tax due by January 31, 2001.

Farmers and fishermen. Pay your estimated tax for 2000 using Form 1040-ES. You have until April 16 to file your 2000 income tax return (Form 1040). If you do not pay your estimated tax by January 16, you must file your 2000 return and pay any tax due by March 1, 2001, to avoid an estimated tax penalty.

January 31

Individuals. File your income tax return (Form 1040) for 2000 if you did not pay your last installment of estimated tax by January 16. Filing your return and paying any tax due by January 31 prevents any penalty for late payment of the last installment.

All businesses. Give annual information statements to recipients of certain payments you made during 2000. (You can use the appropriate version of Form 1099 or other information return.) Payments that are covered include the following.

- Compensation for workers who are not considered employees (including fishing boat proceeds to crew members).
- Dividends and other corporate distributions.
- Interest.
- Amounts paid in real estate transactions.
- Rent.
- Royalties.
- Amounts paid in broker and barter exchange transactions.
- Payments to attorneys.
- Payments of Indian gaming profits to tribal members.
- Profit-sharing distributions.
- Retirement plan distributions.
- Original issue discount.
- Prizes and awards.
- Medical and health care payments.
- Debt cancellation (treated as payment to debtor).
- Cash payments over \$10,000. (See the instructions for Form 8300, *Report of Cash Payments Over \$10,000 Received in a Trade or Business*.)

See the *2000 Instructions for Forms 1099, 1098, 5498, and W-2G* for information on what payments are covered, how much the payment must be before a statement is required, which form to use, and extension of time to provide statements.

February 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 2000. These payments are described under *January 31*. There are different forms for different types of payments. Use a separate Form 1096 to summarize and transmit the forms for each type of payment. See the *2000 Instructions for Forms 1099, 1098, 5498, and W-2G* for information on what payments are covered, how much the payment must be before a return is required, what form to use, and extensions of time to file.

If you file Forms 1098, 1099, or W-2G electronically (not by magnetic media), your due date for filing them with the IRS will be extended to April 2. The due date for giving the recipient these forms will still be January 31.

March 1

Farmers and fishermen. File your 2000 income tax return (Form 1040) to avoid an underpayment penalty if you owe estimated tax. However, you have until April 16 to file if you paid your 2000 estimated tax by January 16, 2001.

March 12

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 2000 calendar year income tax return (Form 1120 or 1120-A) and pay any tax due. If you want an automatic 6-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe.

S corporations. File a 2000 calendar year income tax return (Form 1120S) and pay any tax due. Provide each shareholder with a copy of Schedule K-1 (Form 1120S), *Shareholder's Share of Income, Credits, Deductions, etc.*, or a substitute Schedule K-1. If you want an automatic 6-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe.

S corporation election. File Form 2553, *Election by a Small Business Corporation*, to choose to be treated as an S corporation beginning with calendar year 2001. If Form 2553 is filed late, S treatment will begin with calendar year 2002.

Electing large partnerships. Provide each partner with a copy of Schedule K-1 (Form 1065-B), *Partner's Share of Income (Loss) From an Electing Large Partnership*. This due date is effective for the first March 15 following the close of the partnership's tax year. The due date of March 15 applies even if the partnership requests an extension of time to file the Form 1065-B by filing Form 8736 or Form 8800.

Second Quarter

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

April 2

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

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

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

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 16

Individuals. File an income tax return for 2000 (Form 1040, 1040A, or 1040EZ) and pay any tax due. If you want an automatic 4-month extension of time to file the return, file Form 4868, *Application for Automatic Extension of Time To File U.S. Individual Income Tax Return*, or you can get an extension by phone if you pay part or all of your estimate of income tax due with a credit card. Then file Form 1040, 1040A, or 1040EZ by August 15. If you want an additional 2-month extension, file Form 2688, *Application for Additional Extension of Time To File U.S. Individual Income Tax Return*, as soon as possible so that your application can be acted on before August 15.

Household employers. If you paid cash wages of \$1,200 or more in 2000 to a household employee, file Schedule H (Form 1040) with your income tax return and report any employment taxes. Report any federal unemployment (FUTA) tax on Schedule H if you paid total cash wages of \$1,000 or more in any calendar quarter of 2000 or 2001 to household employees. Also report any income tax you withheld for your household employees. For more information, see Publication 926.

Individuals. If you are not paying your 2001 income tax through withholding (or will not pay in enough tax during the year that way), pay the first installment of your 2001 estimated tax. Use Form 1040-ES. For more information, see Publication 505, *Tax Withholding and Estimated Tax*.

Partnerships. File a 2000 calendar year return (Form 1065). Provide each partner with a copy of Schedule K-1 (Form 1065), *Partner's Share of Income, Credits, Deductions, etc.*, or a substitute Schedule K-1. If you want an automatic 3-month extension of time to file the return and provide Schedule K-1, file Form 8736. Then file Form 1065 by July 16. If you need an additional 3-month extension, file Form 8800.

Electing large partnerships. File a 2000 calendar year return (Form 1065-B). If you want an automatic 3-month extension of time to file the return, file Form 8736. Then file Form 1065-B by July 16. If you

need an additional 3-month extension, file Form 8800. See *March 15* for the due date for furnishing the Schedules K-1 to the partners.

Corporations. Deposit the first installment of estimated income tax for 2001. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

May 10

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

June 11

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

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

Individuals. Make a payment of your 2001 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 2001. For more information, see Publication 505.

Corporations. Deposit the second installment of estimated income tax for 2001. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

Third Quarter

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

July 10

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

July 16

Partnerships. File a 2000 calendar year return (Form 1065). This due date applies only if you were given an automatic 3-month extension. Provide each partner with a copy of Schedule K-1 (Form 1065), or a substitute K-1. If you need an additional 3-month extension, file Form 8800.

Electing large partnerships. File a 2000 calendar year return (Form 1065-B). This due date applies only if you were given an automatic 3-month extension. If you need an additional 3-month extension, file Form 8800. See *March 15* for the due

date for furnishing the Schedules K-1 to the partners.

August 10

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

August 15

Individuals. If you have an automatic 4-month extension to file your income tax return for 2000, file Form 1040, 1040A, or 1040EZ and pay any tax, interest, and penalties due. If you need an additional 2-month extension, file Form 2688.

September 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 17

Individuals. Make a payment of your 2001 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 2001. For more information, see Publication 505.

Corporations. File a 2000 calendar year income tax return (Form 1120 or 1120-A) and pay any tax due. This due date applies only if you timely requested an automatic 6-month extension. Otherwise, see *March 15*.

S corporations. File a 2000 calendar year income tax return (Form 1120S) and pay any tax due. This due date applies only if you timely requested an automatic 6-month extension. Otherwise, see *March 15*. Provide each shareholder with a copy of Schedule K-1 (Form 1120S), or a substitute Schedule K-1.

Corporations. Deposit the third installment of estimated income tax for 2001. 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 2000 income tax return and pay any tax due if you were given an additional 2-month extension.

Partnerships. File a 2000 calendar year return (Form 1065). This due date applies only if you were given an additional 3-month extension. Provide each partner with a copy of Schedule K-1 (Form 1065), or a substitute K-1.

Electing large partnerships. File a 2000 calendar year return (Form 1065-B). This due date applies only if you were given an additional 3-month extension. See

March 15 for the due date for furnishing the Schedules K-1 to the partners.

November 13

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

December 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 17

Corporations. Deposit the fourth installment of estimated income tax for 2001. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

Fiscal-Year Taxpayers

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

Note. The 3 months that make up each quarter of a fiscal year may be different from those of each calendar quarter, depending on when the fiscal year begins.

Individuals

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

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

Partnerships

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

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

Corporations and S Corporations

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

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

Form 2553. This form is used to choose S corporation treatment. It is due by the 15th day of the 3rd month of the first tax year to

which the choice will apply or at any time during the preceding tax year.

Employer's Tax Calendar

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

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

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

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

- 1) Form 940 (or 940-EZ), *Employer's Annual Federal Unemployment (FUTA) Tax Return*. This form is due 1 month after the calendar year ends. Use it to report the FUTA tax you paid. Most employers can use Form 940-EZ, which is a simplified version of Form 940.
- 2) Form 941, *Employer's Quarterly Federal Tax Return*. This form is due 1 month after the calendar quarter ends. Use it to report social security and Medicare taxes and withheld income taxes on wages if your employees are not farm workers.
- 3) Form 943, *Employer's Annual Tax Return for Agricultural Employees*. This form is due 1 month after the calendar year ends. Use it to report social security and Medicare taxes and withheld income taxes on wages if your employees are farm workers.
- 4) Form 945, *Annual Return of Withheld Federal Income Tax*. This form is due 1 month after the calendar year ends. Use it to report income tax withheld on all nonpayroll items. Nonpayroll items include the following.
 - a) Backup withholding.
 - b) Withholding on pensions, annuities, IRAs, and gambling winnings.
 - c) Payments of Indian gaming profits to tribal members.

Fiscal-year taxpayers. The dates in this calendar apply whether you use a fiscal year or a calendar year as your tax year. The only exception is the date for filing Forms 5500 and 5500-EZ. These employee benefit plan forms are due by the last day of the seventh month after the plan year ends. See *July 31*, later.

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

First Quarter

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

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

During January

All employers. Give your employees their copies of Form W-2 for 2000 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 2001.

January 16

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in December 2000.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in December 2000.

January 31

All employers. Give your employees their copies of Form W-2 for 2000.

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

Nonpayroll taxes. File Form 945 to report income tax withheld for 2000 on all nonpayroll items, including backup withholding and withholding on pensions, annuities, IRAs, gambling winnings, and payments of Indian gaming profits to tribal members. Deposit any undeposited tax. (If the total is less than \$1,000 and not a shortfall, you can pay it with the return.) If you deposited the tax for the year in full and on time, you have until February 12 to file the return.

Social security, Medicare, and withheld income tax. File Form 941 for the fourth quarter of 2000. Deposit any undeposited tax. (If the total is less than \$1,000 and not a shortfall, you can pay it with the return.) If you deposited the tax for the quarter in full and on time, you have until February 12 to file the return.

Farm employers. File Form 943 to report social security and Medicare taxes and withheld income tax for 2000. Deposit any undeposited tax. (If the total is less than \$1,000 and not a shortfall, you can pay it with the return.) If you deposited the tax for the 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 2000. If your undeposited tax is \$100 or less, you can either pay it with your return or deposit it. If it is more than \$100, you must deposit it. However,

if you already deposited the tax for the year in full and on time, you have until February 12 to file the return.

February 12

Nonpayroll taxes. File Form 945 to report income tax withheld for 2000 on all nonpayroll items. This due date applies only if you deposited the tax for the year in full and on time.

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

Farm employers. File Form 943 to report social security, Medicare, and withheld income tax for 2000. This due date applies only if you deposited the tax for the year in full and on time.

Federal unemployment tax. File Form 940 (or 940-EZ) for 2000. This due date applies only if you deposited the tax for the year in full and on time.

February 15

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

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

February 16

All employers. Begin withholding income tax from the pay of any employee who claimed exemption from withholding in 2000, but did not give you a new Form W-4 to continue the exemption this year.

February 28

Payers of gambling winnings. File Form 1096, *Annual Summary and Transmittal of U.S. Information Returns*, along with Copy A of all the Forms W-2G you issued for 2000.

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

All employers. File Form W-3, *Transmittal of Wage and Tax Statements*, along with Copy A of all the Forms W-2 you issued for 2000.

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

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

March 15

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

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

Second Quarter

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

April 2

Electronic filing of Forms W-2. File copy A of all the Forms W-2 you issued for 2000. This due date applies only if you electronically file (not by magnetic media). Otherwise, see *February 28*.

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

Electronic filing of Forms W-2G. File copies of all the Forms W-2G you issued for 2000. This due date applies only if you electronically file (not by magnetic media). Otherwise, see *February 28*.

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

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

April 16

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

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

Household employers. If you paid cash wages of \$1,200 or more in 2000 to a household employee, file Schedule H (Form 1040) with your income tax return and report any employment taxes. Report any federal unemployment (FUTA) tax on Schedule H if you paid total cash wages of \$1,000 or more in any calendar quarter of 2000 or 2001 to household employees. Also report any income tax you withheld for your household employees. For more information, see Publication 926.

April 30

Social security, Medicare, and withheld income tax. File Form 941 for the first quarter of 2001. Deposit any undeposited tax. (If the total is less than \$1,000 and not a shortfall, you can pay it with the return.) If you deposited the tax for the quarter in full and on time, you have until May 10 to file the return.

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

May 10

Social security, Medicare, and withheld income tax. File Form 941 for the first quarter of 2001. This due date applies only if you deposited the tax for the quarter in full and on time.

May 15

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

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

June 15

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

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

Third Quarter

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

July 16

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

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

July 31

Social security, Medicare, and withheld income tax. File Form 941 for the second quarter of 2001. Deposit any undeposited tax. (If the total is less than \$1,000 and not a shortfall, you can pay it with the return.) If you deposited the tax for the quarter in full and on time, you have until August 10 to file the return.

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

All employers. If you maintain an employee benefit plan, such as a pension, profit-sharing, or stock bonus plan, file Form 5500 or 5500-EZ for calendar year 2000. If you use a fiscal year as your plan year, file the form by the last day of the seventh month after the plan year ends.

August 10

Social security, Medicare, and withheld income tax. File Form 941 for the second quarter of 2001. This due date applies only if you deposited the tax for the quarter in full and on time.

August 15

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

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

September 17

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

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

Fourth Quarter

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

October 15

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

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

October 31

Social security, Medicare, and withheld income tax. File Form 941 for the third quarter of 2001. Deposit any undeposited tax. (If the total is less than \$1,000 and not a shortfall, you can pay it with the return.) If you deposited the tax for the quarter in full and on time, you have until November 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 the year 2002 to fill out a new Form W-4.

Earned income credit. Request each eligible employee who wants to receive advance payments of the earned income credit during the year 2002 to fill out a Form W-5. A new Form W-5 must be filled out each year before any payments are made.

November 13

Social security, Medicare, and withheld income tax. File Form 941 for the third quarter of 2001. This due date applies only if you deposited the tax for the quarter in full and on time.

November 15

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

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

December 17

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

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

taxes. Use this calendar with Publication 510, which covers the deposit rules and the types of excise taxes reported on Forms 11-C, 720, and 730.



As this publication was being prepared for print, legislation to repeal the communications excise tax was pending. For more information about this and other important tax changes, see Publication 553, Highlights of 2000 Tax Changes.

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

- 1) Form 11-C, *Occupational Tax and Registration Return for Wagering*. Use this form to register any wagering activity and to pay a tax (called an occupational tax) on wagering. File Form 11-C if you are in the business of accepting wagers, including conducting a wagering pool or lottery, or are an employee-agent of someone who accepts wagers. You must file the form before you begin accepting wagers. After that, file the form by July 1 of each year. Also see Form 730, later.
- 2) Form 720, *Quarterly Federal Excise Tax Return*. File this form by the last day of the month following the calendar quarter. However, if you report communications, air transportation, or ozone-depleting chemicals taxes, file Form 720 by the last day of the second month following the quarter. Use this form to report a wide variety of excise taxes, including the following.
 - a) Communications and air transportation taxes.
 - b) Fuel taxes.
 - c) Retail tax.
 - d) Ship passenger tax.
 - e) Luxury tax.
 - f) Manufacturers taxes.
- 3) Form 730, *Tax on Wagering*. Use this form to pay an excise tax on wagers you accept. File this form monthly, by the last day of the month following the month you accepted the wagers. Also see Form 11-C, earlier.
- 4) Form 2290, *Heavy Highway Vehicle Use Tax Return*. Use this form to pay the federal use tax on heavy highway vehicles registered in your name. File this form by the last day of the month following the month of the vehicle's first taxable use in the tax period. The tax period begins on July 1 and ends the following June 30. You must pay the full year's tax on all vehicles you have in use during the month of July. You must also pay a partial-year tax on taxable vehicles that you put into use in a month after July. For more information, including information on installment payments, see the instructions for Form 2290.

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

Adjustments for Saturday, Sunday, or legal holidays. Generally, if a due date falls on a Saturday, Sunday, or legal holiday, it is

delayed until the next business day. For excise taxes, there are two exceptions to this rule.

- 1) Under the 14-day rule, if the 14th day is a Saturday, Sunday, or legal holiday, the due date is the immediately **preceding** business day.
- 2) Under the special September deposit rules, if the due date falls on a Saturday, the deposit is due on the preceding Friday. If the due date falls on a Sunday, the deposit is due on the following Monday.

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

First Quarter

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

January 2

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

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

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

January 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 December.

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

January 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.

Excise Tax Calendar

This calendar gives the due dates both for filing returns and making deposits of excise

January 29

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

January 31

Fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. File Form 720 for the fourth quarter of 2000. However, if you also report communications, air transportation or ozone-depleting chemicals taxes, file one Form 720 by February 28. Make a special deposit if required.

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

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

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

February 9

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

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

February 15

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

February 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 28

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

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

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

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

March 1

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

March 9

Communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. Deposit the tax for the last 13 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 (IRS Nos. 14, 58, 59, 62, 73, 74, 75, and 76), diesel fuel (IRS No. 60), and kerosene (IRS No. 35) taxes. If the 14-day rule applies, deposit the tax for the last 13 days of February.

March 15

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

March 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 March.

March 27

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

March 29

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

Second Quarter

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

April 2

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

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

Ozone-depleting chemicals tax (IRS Nos. 19 and 98). Deposit the tax for the last 13 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 11

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

April 13

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

April 16

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

April 27

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

April 30

Fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. File Form 720 for the first quarter of 2001. However, if you also report communications, air transportation or ozone-depleting chemicals taxes, file one Form 720 by May 31. Make a special deposit if required.

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

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

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

May 9

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

May 10

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

May 14

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

May 15

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

May 24

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

May 25

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

May 29

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

May 31

Communications, air transportation, and ozone-depleting chemicals taxes. File Form 720 for the first quarter of 2001.

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

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

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

June 11

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

June 12

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

June 14

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

June 15

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

June 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 June.

June 27

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

June 29

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

Third Quarter

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

July 2

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

Heavy highway vehicle use tax. File Form 2290 and pay the tax for vehicles first used in May. Also, pay the installments for other vehicles, if applicable.

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

Floor stocks tax for ozone-depleting chemicals (IRS No. 20). Deposit the tax for January 1, 2001.

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

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 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 June.

July 13

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

July 16

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 27

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

July 31

Fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. File Form 720 for the second quarter of 2001. However, if you also report communications, air transportation, or ozone-depleting chemicals taxes, file one Form 720 by August 31. Make a special deposit if required.

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

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

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

August 9

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

August 10

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

August 14

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

August 15

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

August 24

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

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

August 31

Communications, air transportation, and ozone-depleting chemicals taxes. File Form 720 for the second quarter of 2001.

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

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

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

September 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 August.

September 12

Communications and air transportation taxes under the alternative method.

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

September 14

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

September 17

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 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 August.

September 28

Communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligation, vaccine, and foreign insurers taxes (special September deposit rule). Deposit the tax for the period beginning September 16 and

ending September 25. If required to make deposits using EFTPS, deposit the tax for the period beginning September 16 and ending September 26.

Ozone-depleting chemicals tax (special September deposit rule). Deposit the tax for the last 16 days of August and the period beginning September 1 and ending September 10. If required to make deposits using EFTPS, deposit the tax for the period beginning September 1 and ending September 11.

Communications and air transportation taxes under the alternative method (special September deposit rule). Deposit the tax included in amounts billed or tickets sold during the period beginning September 1 and ending September 10. If required to make deposits using EFTPS, deposit the tax included in amounts billed or tickets sold during the period beginning September 1 and ending September 11.

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

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

Fourth Quarter

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

October 1

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

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

October 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 make deposits using EFTPS) of September.

October 11

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

October 12

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

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 make deposits using EFTPS) and ending September 15.

October 24

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

October 25

Communications and air transportation taxes under the alternative method.

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

October 29

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

October 31

Fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. File Form 720 for the third quarter of 2001. However, if you also report communications, air transportation, or ozone-depleting chemicals taxes, file one Form 720 by November 30. Make a special deposit if required.

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

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

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

November 9

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

November 13

Communications and air transportation taxes under the alternative method.

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

November 14

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

November 15

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

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

November 30

Communications, air transportation, and ozone-depleting chemicals taxes. File Form 720 for the third quarter of 2001.

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

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

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

December 10

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

December 12

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

December 14

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

December 17

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 of December.

December 27

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

December 28

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

December 31

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

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

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

How To Get Tax Help

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

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


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

To contact your Taxpayer Advocate:

- Call the Taxpayer Advocate at **1-877-777-4778**.
- Call the IRS at **1-800-829-1040**.
- Call, write, or fax the Taxpayer Advocate office in your area.
- Call **1-800-829-4059** if you are a TTY/TDD user.

For more information, see Publication 1546, *The Taxpayer Advocate Service of the IRS*.

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

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

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

on starting and operating a small business.

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



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



Phone. Many services are available by phone.

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

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

- A second IRS representative sometimes monitors live telephone calls. That person only evaluates the IRS assistant and does not keep a record of any taxpayer's name or tax identification number.
- We sometimes record telephone calls to evaluate IRS assistants objectively. We hold these recordings no longer than one week and use them only to measure the quality of assistance.
- We value our customers' opinions. Throughout this year, we will be surveying our customers for their opinions on our service.



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

- An extensive collection of products available to print from a CD-ROM or photocopy from reproducible proofs.
- The Internal Revenue Code, regulations, Internal Revenue Bulletins, and Cumulative Bulletins available for research purposes.



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

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



CD-ROM. You can order IRS Publication 1796, *Federal Tax Products on CD-ROM*, and obtain:

- Current tax forms, instructions, and publications.
- Prior-year tax forms, instructions, and publications.
- Popular tax forms which may be filled in electronically, printed out for submission, and saved for recordkeeping.
- Internal Revenue Bulletins.

The CD-ROM can be purchased from National Technical Information Service (NTIS) by calling **1-877-233-6767** or on the Internet at www.irs.gov/cdorders. The first release is available in mid-December and the final release is available in late January.

IRS Publication 3207, *The Business Resource Guide*, is an interactive CD-ROM that contains the following important information for small businesses.

- Business tax forms, instructions, and publications.
- A discussion of a wide range of topics, from preparing a business plan and keeping records to obtaining financing and setting up a retirement plan.
- Tutorials, updates, and a multi-agency electronic newsletter.
- Internet links to various regulatory agencies.

The CD is available in mid-February. You can get one free copy by calling **1-800-829-3676** or visiting the IRS web site at www.irs.gov/prod/bus_info/sm_bus/sm_bus-cd.html.

Table 2. Due Dates for Deposit of Taxes for 2001 Under Semiweekly Rule

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

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.

Tax Publications for Business Taxpayers

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

General Guides

- 1 Your Rights as a Taxpayer
- 17 Your Federal Income Tax (For Individuals)
- 334 Tax Guide for Small Business (For Individuals Who Use Schedule C or C-EZ)
- 509 Tax Calendars for 2001
- 553 Highlights of 2000 Tax Changes
- 910 Guide to Free Tax Services

Employer's Guides

- 15 Circular E, Employer's Tax Guide
- 15-A Employer's Supplemental Tax Guide
- 15-B Employer's Tax Guide to Fringe Benefits
- 51 Circular A, Agricultural Employer's Tax Guide
- 80 Circular SS, Federal Tax Guide For Employers in the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands
- 179 Circular PR Guía Contributiva Federal Para Patronos Puertorriqueños
- 926 Household Employer's Tax Guide

Specialized Publications

- 225 Farmer's Tax Guide
- 378 Fuel Tax Credits and Refunds
- 463 Travel, Entertainment, Gift, and Car Expenses

- 505 Tax Withholding and Estimated Tax
- 510 Excise Taxes for 2001
- 515 Withholding of Tax on Nonresident Aliens and Foreign Corporations
- 517 Social Security and Other Information for Members of the Clergy and Religious Workers
- 527 Residential Rental Property
- 533 Self-Employment Tax
- 534 Depreciating Property Placed in Service Before 1987
- 535 Business Expenses
- 536 Net Operating Losses (NOLs) for Individuals, Estates, and Trusts
- 537 Installment Sales
- 538 Accounting Periods and Methods
- 541 Partnerships
- 542 Corporations
- 544 Sales and Other Dispositions of Assets
- 551 Basis of Assets
- 556 Examination of Returns, Appeal Rights, and Claims for Refund
- 560 Retirement Plans for Small Business (SEP, SIMPLE, and Qualified Plans)
- 561 Determining the Value of Donated Property
- 583 Starting a Business and Keeping Records
- 587 Business Use of Your Home (Including Use by Day-Care Providers)
- 594 The IRS Collection Process
- 595 Tax Highlights for Commercial Fishermen

- 597 Information on the United States-Canada Income Tax Treaty
- 598 Tax on Unrelated Business Income of Exempt Organizations
- 686 Certification for Reduced Tax Rates in Tax Treaty Countries
- 901 U.S. Tax Treaties
- 908 Bankruptcy Tax Guide
- 911 Direct Sellers
- 925 Passive Activity and At-Risk Rules
- 946 How To Depreciate Property
- 947 Practice Before the IRS and Power of Attorney
- 954 Tax Incentives for Empowerment Zones and Other Distressed Communities
- 1544 Reporting Cash Payments of Over \$10,000
- 1546 The Taxpayer Advocate Service of the IRS

Spanish Language Publications

- 1SP Derechos del Contribuyente
- 579SP Cómo Preparar la Declaración de Impuesto Federal
- 594SP Comprendiendo el Proceso de Cobro
- 850 English-Spanish Glossary of Words and Phrases Used in Publications Issued by the Internal Revenue Service
- 1544SP Informe de Pagos en Efectivo en Exceso de \$10,000 (Recibidos en una Ocupación o Negocio)

Commonly Used Tax Forms

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

Form Number and Title	Catalog Number	Form Number and Title	Catalog Number
W-2 Wage and Tax Statement	10134	1120S U.S. Income Tax Return for an S Corporation	11510
W-4 Employee's Withholding Allowance Certificate*	10220	Sch D Capital Gains and Losses and Built-In Gains	11516
940 Employer's Annual Federal Unemployment (FUTA) Tax Return*	11234	Sch K-1 Shareholder's Share of Income, Credits, Deductions, etc.	11520
940-EZ Employer's Annual Federal Unemployment (FUTA) Tax Return*	10983	2106 Employee Business Expenses*	11700
941 Employer's Quarterly Federal Tax Return	17001	2106-EZ Unreimbursed Employee Business Expenses*	20604
1040 U.S. Individual Income Tax Return*	11320	2210 Underpayment of Estimated Tax by Individuals, Estates, and Trusts*	11744
Sch A & B Itemized Deductions & Interest and Ordinary Dividends*	11330	2441 Child and Dependent Care Expenses*	11862
Sch C Profit or Loss From Business*	11334	2848 Power of Attorney and Declaration of Representative*	11980
Sch C-EZ Net Profit From Business*	14374	3800 General Business Credit	12392
Sch D Capital Gains and Losses*	11338	3903 Moving Expenses*	12490
Sch D-1 Continuation Sheet for Schedule D	10424	4562 Depreciation and Amortization*	12906
Sch E Supplemental Income and Loss*	11344	4797 Sales of Business Property*	13086
Sch F Profit or Loss From Farming*	11346	4868 Application for Automatic Extension of Time To File U.S. Individual Income Tax Return*	13141
Sch H Household Employment Taxes*	12187	5329 Additional Taxes Attributable to IRAs, Other Qualified Retirement Plans, Annuities, Modified Endowment Contracts, and MSAs*	13329
Sch J Farm Income Averaging*	25513	6252 Installment Sale Income*	13601
Sch R Credit for the Elderly or the Disabled*	11359	8283 Noncash Charitable Contributions*	62299
Sch SE Self-Employment Tax*	11358	8300 Report of Cash Payments Over \$10,000 Received in a Trade or Business*	62133
1040-ES Estimated Tax for Individuals*	11340	8582 Passive Activity Loss Limitations*	63704
1040X Amended U.S. Individual Income Tax Return*	11360	8606 Nondeductible IRAs*	63966
1065 U.S. Return of Partnership Income	11390	8822 Change of Address*	12081
Sch D Capital Gains and Losses	11393	8829 Expenses for Business Use of Your Home*	13232
Sch K-1 Partner's Share of Income, Credits, Deductions, etc.	11394		
1120 U.S. Corporation Income Tax Return	11450		
1120-A U.S. Corporation Short-Form Income Tax Return	11456		