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# Tax Calendars

For use in **2009**



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## Reminders

**Photographs of missing children.** The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

## Introduction

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

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

**What does this publication contain?** This publication contains the following.

1. A section on how to use the tax calendars.
2. Three tax calendars:
  - a. General,
  - b. Employer's, and
  - c. Excise.
3. A table showing the semiweekly deposit due dates for 2009.

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

**What are the advantages of using a tax calendar?** The following are advantages of using a calendar.

- You do not have to figure the due dates yourself.

- You can file or pay timely and avoid penalties.
- You do not have to adjust the due dates for Saturdays, Sundays, and legal holidays.
- You do not have to adjust the due dates for special banking rules if you use the Employer's Tax Calendar or Excise Tax Calendar.

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

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

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

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

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

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

You can write to us at the following address:

Internal Revenue Service  
 Business Forms and Publications Branch  
 SE:W:CAR:MP:T:B  
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 Washington, DC 20224

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

You can email us at [taxforms@irs.gov](mailto:taxforms@irs.gov). (The asterisk must be included in the address.) Please put "Publications Comment" on the subject line. Although we cannot respond individually to each email, we do appreciate your feedback and will consider your comments as we revise our tax products.

**Ordering forms and publications.** Visit [www.irs.gov/formspubs](http://www.irs.gov/formspubs) to download forms and publications, call 1-800-829-3676, or write to the address below and receive a response within 10 days after your request is received.

Internal Revenue Service  
 1201 N. Mitsubishi Motorway  
 Bloomington, IL 61705-6613

**Tax questions.** If you have a tax question, check the information available on [www.irs.gov](http://www.irs.gov) or call 1-800-829-4933. We cannot answer tax questions sent to either of the above addresses.

## Background Information for Using the Tax Calendars

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

**IRS e-services make taxes easier.** Now more than ever before, businesses can enjoy the benefits of filing and paying their federal taxes electronically. Whether you rely on a tax professional or handle your own taxes, the IRS offers you convenient programs to make taxes easier.

- You can *e-file* your Form 1040, certain business tax returns such as Forms 1120, 1120S, and 1065, Form 940 and 941 employment tax returns, Form 1099, and other information returns. Visit [www.irs.gov/efile](http://www.irs.gov/efile) for more information.
- You can pay taxes online or by phone using EFTPS. For detailed information about using this free service, see *EFTPS*, later.

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

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

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

**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 2009 if you deposited more than \$200,000 in federal depository taxes in 2007 or you had to make electronic deposits in 2008. If you first meet the \$200,000 threshold in 2008, you must begin depositing using EFTPS in 2010. Once you meet the \$200,000 threshold, you must continue to make deposits using EFTPS in later years.

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

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

For information about EFTPS, visit [www.eftps.gov](http://www.eftps.gov) or see Publication 966, The Secure Way to Pay Your Federal Taxes.

You can enroll in EFTPS online or you can call 1-800-555-4477 (businesses) or 1-800-316-6541 (individuals).

**Deposit coupons.** Each deposit must be accompanied by a federal tax deposit (FTD) coupon, Form 8109, unless you are using EFTPS. The coupons have spaces for indicating the type of tax you are depositing. You must use a separate coupon for each type of tax. For example, if you are depositing both excise taxes and federal unemployment taxes, you must use two coupons. You can get the coupons you need by calling 1-800-829-4933.

**Saturday, Sunday, or legal holiday.** Generally, if a due date for performing any act for tax purposes falls on a Saturday, Sunday, or legal holiday, it is delayed until the next day that is not a Saturday, Sunday, or legal holiday. These calendars make this adjustment for Saturdays, Sundays, and federal 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

Table 1. Useful Publications

IF you are...	THEN you may need...
An employer	<ul style="list-style-type: none"> <li>• Publication 15, (Circular E), Employer's Tax Guide.</li> <li>• Publication 15-A, Employer's Supplemental Tax Guide.</li> <li>• Publication 15-B, Employer's Tax Guide to Fringe Benefits.</li> <li>• Publication 926, Household Employer's Tax Guide.</li> </ul>
A farmer	<ul style="list-style-type: none"> <li>• Publication 51, (Circular A), Agricultural Employer's Tax Guide.</li> <li>• Publication 225, Farmer's Tax Guide.</li> </ul>
An individual	<ul style="list-style-type: none"> <li>• Publication 505, Tax Withholding and Estimated Tax.</li> </ul>
Required to pay excise taxes	<ul style="list-style-type: none"> <li>• Publication 510, Excise Taxes.</li> </ul>

where you are required to file is located in that state.

**Federal holidays.** Federal legal holidays for 2009 are listed below.

- January 1 — New Year's Day
- January 19 — Birthday of Martin Luther King, Jr.
- January 20 — Inauguration Day
- February 16 — Washington's Birthday
- April 16 — District of Columbia Emancipation Day
- May 25 — Memorial Day
- July 3 — Independence Day
- September 7 — Labor Day
- October 12 — Columbus Day
- November 11 — Veterans' Day
- November 26 — Thanksgiving Day
- December 25 — Christmas Day

**Extended due date for Forms 1098, 1099, and W-2 if filed electronically.** If you file Forms 1098, 1099, or W-2 electronically, your due date for filing them with the IRS or the Social Security Administration (SSA) will be extended to March 31.

For 2009, the due date for giving the recipient these forms is February 2.

For information about filing Forms 1098, 1099, or W-2G electronically, see Publication 1220, Specifications for Filing Forms 1098, 1099, 5498 and W-2G Electronically or Magnetically. For information about filing Form W-2 electronically with the SSA, visit [www.social-security.gov](http://www.social-security.gov) or call 1-800-772-6270.

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

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

**Use of private delivery services.** You can use certain private delivery services designated by the IRS to meet the timely mailing as timely filing/paying rule for tax returns and payments. These private delivery services include only the following.

- DHL Express (DHL): DHL Same Day Service, DHL Next Day 10:30am, DHL Next Day 12:00pm, DHL Next Day 3:00pm, and DHL 2nd Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2 Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

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



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

## General Tax Calendar

This tax calendar has the due dates for 2009 that most taxpayers will need. Employers and persons who pay excise taxes also should use the *Employer's Tax Calendar* and the *Excise Tax Calendar*.

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

### First Quarter

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

### January 12

**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 15

**Individuals.** Make a payment of your estimated tax for 2008 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 2008 estimated tax. However, you do not have to make this payment if you file your 2008 return (Form 1040) and pay any tax due by February 2, 2009.

**Farmers and fishermen.** Pay your estimated tax for 2008 using Form 1040-ES. You have until April 15 to file your 2008 income tax return (Form 1040). If you do not pay your estimated tax by January 15, you must file your 2008 return and pay any tax due by March 2, 2009, to avoid an estimated tax penalty.

### February 2

**Individuals who must make estimated tax payments.** If you did not pay your last installment of estimated tax by January 15, you may choose (but are not required) to file your income tax return (Form 1040) for 2008 by February 2. Filing your return and paying any tax due by February 2 prevents any penalty for late payment of the last installment. If you cannot file and pay your tax by February 2, file and pay your tax by April 15.

**All businesses.** Give annual information statements to recipients of certain payments

you made during 2008. You can use the appropriate version of Form 1099 or other information return. Form 1099 can be issued electronically with the consent of the recipient. Payments that may be covered include the following.

- Cash payments for fish (or other aquatic life) purchased from anyone engaged in the trade or business of catching fish.
- Compensation for workers who are not considered employees (including fishing boat proceeds to crew members).
- Dividends and other corporate distributions.
- Interest.
- Rent.
- Royalties.
- 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.

Generally, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G for information on what payments are covered, how much the payment must be before a statement is required, which form to use, when to file, and extensions of time to provide statements to the IRS. However, the law was changed after these instructions were printed to extend this due date for certain types of payments. See *February 17*.

### 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 17

**All businesses.** Give annual information statements to recipients of certain payments you made during 2008. You can use the appropriate version of Form 1099 or other information return. Form 1099 can be issued electronically with the consent of the recipient. This due date applies only to the following types of payments.



- All payments reported on Form 1099-B, Proceeds From Broker and Barter Exchange Transactions.
- All payments reported on Form 1099-S, Proceeds From Real Estate Transactions.
- Substitute payments reported in box 8 or gross proceeds paid to an attorney reported in box 14 of Form 1099-MISC, Miscellaneous Income.

## March 2

**All businesses.** File information returns (Form 1099) for certain payments you made during 2008. These payments are described under *February 2*. 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 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G for information on what payments are covered, how much the payment must be before a return is required, which form to use, and extensions of time to file.

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

**Farmers and fishermen.** File your 2008 income tax return (Form 1040) and pay any tax due. However, you have until April 15 to file if you paid your 2008 estimated tax by January 15, 2009.

## 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 16

**Corporations.** File a 2008 calendar year income tax return (Form 1120) and pay any tax due. If you want an automatic 6-month extension of time to file the return, file Form 7004, Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns, and deposit what you estimate you owe.

**S corporations.** File a 2008 calendar year income tax return (Form 1120S) and pay any tax due. Provide each shareholder with a copy of Schedule K-1 (Form 1120S), Shareholder's Share of Income, Deductions, Credits, etc., or a substitute Schedule K-1. If you want an automatic 6-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe.

**S corporation election.** File Form 2553, Election by a Small Business Corporation, to elect to be treated as an S corporation beginning with calendar year 2009. If Form 2553 is filed late, S treatment will begin with calendar year 2010.

**Electing large partnerships.** Provide each partner with a copy of Schedule K-1 (Form 1065-B), Partner's Share of Income (Loss) From an Electing Large Partnership, or a substitute Schedule K-1. This due date applies even if the partnership requests an extension of time to file the Form 1065-B by filing Form 7004.

## March 31

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

The due date for giving the recipient these forms generally remains February 2.

For information about filing Forms 1098, 1099, or W-2G electronically, see Publication 1220.

## Second Quarter

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

## April 10

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

## April 15

**Individuals.** File a 2008 income tax return (Form 1040, 1040A, or 1040EZ) and pay any tax due. If you want an automatic 6-month extension of time to file the return, file Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, or you can get an extension by phone or over the Internet. Then, file Form 1040, 1040A, or 1040EZ by October 15.

**Household employers.** If you paid cash wages of \$1,600 or more in 2008 to a household employee, you must file Schedule H. If you are required to file a federal income tax return (Form 1040), file Schedule H with the return and report any household employment taxes. Report any federal unemployment (FUTA) tax on Schedule H if you paid total cash wages of \$1,000 or more in any calendar quarter of 2007 or 2008 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 2009 income tax through withholding (or will not pay in enough tax during the year that way), pay the first installment of your 2009 estimated tax. Use Form 1040-ES. For more information, see Publication 505.

**Partnerships.** File a 2008 calendar year return (Form 1065). Provide each partner with a copy of Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., or a substitute Schedule K-1. If you want an

automatic 5-month extension of time to file the return and provide Schedule K-1 or a substitute Schedule K-1, file Form 7004. Then, file Form 1065 by September 15.

**Electing large partnerships.** File a 2008 calendar year return (Form 1065-B). If you want an automatic 6-month extension of time to file the return, file Form 7004. Then, file Form 1065-B by October 15. See *March 16* for the due date for furnishing Schedules K-1 or substitute Schedules K-1 to the partners.

**Corporations.** Deposit the first installment of estimated income tax for 2009. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

## May 11

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

## June 10

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

## June 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 15*. If you want additional time to file your return, file Form 4868 to obtain 4 additional months to file. Then, file Form 1040 by October 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 2009 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 2009. For more information, see Publication 505.

**Corporations.** Deposit the second installment of estimated income tax for 2009. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

## Third Quarter

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

## July 10

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

## August 10

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

## September 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 15

**Individuals.** Make a payment of your 2009 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 2009. For more information, see Publication 505.

**Corporations.** File a 2008 calendar year income tax return (Form 1120) and pay any tax, interest, and penalties due. This due date applies only if you timely requested an automatic 6-month extension. Otherwise, see *March 16*.

**S corporations.** File a 2008 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 16*. Provide each shareholder with a copy of Schedule K-1 (Form 1120S) or a substitute Schedule K-1.

**Partnerships.** File a 2008 calendar year return (Form 1065). This due date applies only if you were given an additional 5-month extension. Provide each partner with a copy of Schedule K-1 (Form 1065) or a substitute Schedule K-1.

**Corporations.** Deposit the third installment of estimated income tax for 2009. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

## Fourth Quarter

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

## October 13

**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.** If you have an automatic 6-month extension to file your income tax return for 2008, file Form 1040, 1040A, or 1040EZ and pay any tax, interest, and penalties due.

**Electing large partnerships.** File a 2008 calendar year return (Form 1065-B). This due date applies only if you were given an additional 6-month extension. See *March 16* for

the due date for furnishing Schedules K-1 or substitute Schedules K-1 to the partners.

## 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 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 15

**Corporations.** Deposit the fourth installment of estimated income tax for 2009. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

## Fiscal-Year Taxpayers

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



*The 3 months that make up each quarter of a fiscal year may be different from those of each calendar quarter, depending on when the fiscal year begins. Also see Saturday, Sunday, or legal holiday on page 2.*

## Individuals

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

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

## Partnerships

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

**Form 1065-B (electing large partnerships).** This form is due on the 15th day of the 4th month after the end of the partnership's tax year. Provide each partner with a copy of Schedule K-1 (Form 1065-B) or a substitute Schedule K-1 by the first March 15 (March 16 in 2009) 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 no more than two months and 15 days after the beginning of the tax year the election is to take effect or at any time during the preceding tax year.

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## Employer's Tax Calendar

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

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

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

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

1. Form 940, 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 on wages you paid.
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 or household employees.
3. Form 943, Employer's Annual Federal Tax Return for Agricultural Employees. This form is due 1 month after the calendar year ends. Use it to report social security and Medicare taxes and withheld income taxes on wages if your employees are farm workers.
4. Form 944, Employer's ANNUAL Federal Tax Return. This form is due 1 month after the calendar year ends. Certain small employers use it instead of Form 941 to report social security and Medicare taxes and withheld income tax.
5. Form 945, Annual Return of Withheld Federal Income Tax. This form is due 1 month after the calendar year ends. Use it to report income tax withheld on all nonpayroll items. Nonpayroll items include the following.

- a. Backup withholding.
- b. Withholding on pensions, annuities, IRAs, and gambling winnings.
- c. Payments of Indian gaming profits to tribal members.

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

**Extended due dates.** If you deposit in full and on time the tax you are required to report on Form 940, 941, 943, 944, or 945, you have an additional 10 days to file that form.



*If you are subject to the semiweekly deposit rule, use Table 2 near the end of this publication for your deposit due dates. However, if you accumulate \$100,000 or more of taxes on any day during a deposit period, you must deposit the tax by the next banking day instead of the date shown in Table 2.*

## 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 2008 by February 2, 2009. If an employee agreed to receive Form W-2 electronically, post it on a website accessible to the employee and notify the employee of the posting by February 2.

## January 1

**Earned income credit.** Stop advance payments of the earned income credit for any employee who did not give you a new Form W-5 (or Formulario W-5(SP), its Spanish version) for 2009.

## January 15

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments in December 2008.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments in December 2008.

## February 2

**All employers.** Give your employees their copies of Form W-2 for 2008. If an employee agreed to receive Form W-2 electronically, have it posted on a website and notify the employee of the posting.

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

**Nonpayroll taxes.** File Form 945 to report income tax withheld for 2008 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 or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the year in full and on time, you have until February 10 to file the return.

**Social security, Medicare, and withheld income tax.** File Form 941 for the fourth quarter of 2008. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter in full and on time, you have until February 10 to file the return.

**Certain small employers.** File Form 944 to report social security and Medicare taxes and withheld income tax for 2008. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is \$2,500 or more for 2008 but less than \$2,500 for the fourth quarter, deposit any undeposited tax or pay it in full with a timely filed return.

**Farm employers.** File Form 943 to report social security and Medicare taxes and withheld income tax for 2008. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the year in full and on time, you have until February 10 to file the return.

**Federal unemployment tax.** File Form 940 for 2008. If your undeposited tax is \$500 or less, you can either pay it with your return or deposit it. If it is more than \$500, you must deposit it. However, if you deposited the tax for the year in full and on time, you have until February 10 to file the return.

## February 10

**Nonpayroll taxes.** File Form 945 to report income tax withheld for 2008 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 2008. This due date applies only if you deposited the tax for the quarter in full and on time.

**Certain small employers.** File Form 944 to report social security and Medicare taxes and withheld income tax for 2008. This due date applies only if you deposited the tax for the year in full and on time.

**Farm employers.** File Form 943 to report social security and Medicare taxes and withheld income tax for 2008. This due date applies only if you deposited the tax for the year in full and on time.

**Federal unemployment tax.** File Form 940 for 2008. This due date applies only if you

deposited the tax for the year in full and on time.

## February 16

**All employers.** Begin withholding income tax from the pay of any employee who claimed exemption from withholding in 2008, but did not give you Form W-4 (or Formulario W-4(SP), its Spanish version) to continue the exemption this year.

## February 17

**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.

## March 2

**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 2008.

If you file Forms W-2 electronically, your due date for filing them with the SSA will be extended to March 31. The due date for giving the recipient these forms remains February 2.

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

If you file Forms 8027 electronically (not by magnetic media), your due date for filing them with the IRS will be extended to March 31.

**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 2008.

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

## March 16

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

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

## March 31

**Electronic filing of Forms W-2.** File copies of all the Forms W-2 you issued for 2008. This due date applies only if you electronically file. Otherwise, see *March 2*.

The due date for giving the recipient these forms remains February 2.

**Electronic filing of Forms W-2G.** File copies of all the Forms W-2G you issued for 2008. This due date applies only if you electronically file (not by magnetic media). Otherwise, see *March 2*.

The due date for giving the recipient these forms remains February 2.

For information about filing Forms W-2G electronically, see Publication 1220.

**Electronic filing of Forms 8027.** File Forms 8027 for 2008. This due date applies only if you electronically file (not by magnetic media). Otherwise, see *March 2*.

## Second Quarter

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

### April 15

**Social security, Medicare, and withheld income tax.** 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 \$1,600 or more in 2008 to a household employee, you must file Schedule H. If you are required to file a federal income tax return (Form 1040), file Schedule H with the return and report any household employment taxes. Report any federal unemployment (FUTA) tax on Schedule H if you paid total cash wages of \$1,000 or more in any calendar quarter of 2007 or 2008 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 2009. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter in full and on time, you have until May 11 to file the return.

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

### May 11

**Social security, Medicare, and withheld income tax.** File Form 941 for the first quarter of 2009. 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 15

**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 2009. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter in full and on time, you have until August 10 to file the return.

**Certain small employers.** Deposit any undeposited tax if your tax liability is \$2,500 or more for 2009 but less than \$2,500 for the second quarter.

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

**All employers.** If you maintain an employee benefit plan, such as a pension, profit-sharing, or stock bonus plan, file Form 5500 or 5500-EZ for calendar year 2008. 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 2009. This due date applies only if you deposited the tax for the quarter in full and on time.

### August 17

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

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

## September 15

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

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

## Fourth Quarter

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

### October 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.

## During November

**Income tax withholding.** Ask employees whose withholding allowances will be different in 2010 to fill out a new Form W-4 or Formulario W-4(SP). The 2010 revision of Form W-4 will be available on the IRS website by mid-December.

**Earned income credit.** Ask each eligible employee who wants to receive advance payments of the earned income credit during the year 2010 to fill out a Form W-5 or Formulario W-5(SP). A new Form W-5 or Formulario W-5(SP) must be filled out each year before any payments are made. The 2010 revision of Form W-5 will be available on the IRS website by mid-December.

### November 2

**Social security, Medicare, and withheld income tax.** File Form 941 for the third quarter of 2009. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter in full and on time, you have until November 10 to file the return.

**Certain small employers.** Deposit any undeposited tax if your tax liability is \$2,500 or more for 2009 but less than \$2,500 for the third quarter.

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

### November 10

**Social security, Medicare, and withheld income tax.** File Form 941 for the third quarter of 2009. This due date applies only if you deposited the tax for the quarter in full and on time.

## November 16

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

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

## December 15

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

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

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## Excise Tax Calendar

This tax calendar gives the due dates for filing returns and making deposits of excise taxes. Use this calendar with Publication 510, Excise Taxes. Also see the instructions for Forms 11-C, 720, 730, and 2290 for more information. References to Form 2290 also apply to Formulario 2290(SP) and Formulaire 2290(FR), its Spanish and French versions.

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

1. Form 11-C, Occupational Tax and Registration Return for Wagering. Use this form to register any wagering activity and to pay an occupational tax on wagering. File Form 11-C if you are in the business of accepting wagers, including conducting a wagering pool or lottery, or are an agent of someone who accepts wagers. You must file the form before you begin accepting wagers. After that, file the form by July 1 of each year. Also, see Form 730, later.
2. Form 720, Quarterly Federal Excise Tax Return. File this form by the last day of the month following the calendar quarter. Use this form to report a wide variety of excise taxes, including the following.
  - a. Communications and air transportation taxes.
  - b. Fuel taxes.
  - c. Retail tax.
  - d. Ship passenger tax.
  - e. Manufacturers taxes.
3. Form 730, Monthly Tax Return for Wagers. Use this form to pay an excise tax on wagers you accept. File this form for each month by the last day of the following month. Also, see Form 11-C, earlier.
4. Form 2290, Heavy Highway Vehicle Use Tax Return. Use this form to pay the federal use tax on heavy highway vehicles registered in your name. File this form by the last day of the month following the month of the vehicle's first taxable use in

the tax period. The tax period begins on July 1 and ends the following June 30. You must pay the full year's tax on all vehicles you have in use during the month of July. You must also pay a partial-year tax on taxable vehicles that you put into use in a month after July. For more information, see the Instructions for Form 2290.

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

**Adjustments for Saturday, Sunday, or legal holidays.** Generally, if a due date falls on a Saturday, Sunday, or legal holiday, the due date is delayed until the next day that is not a Saturday, Sunday, or legal holiday. For excise taxes, there are two exceptions to this rule.

- For deposits of regular method taxes, if the due date is a Saturday, Sunday, or legal holiday, the due date is the immediately preceding day that is not a Saturday, Sunday, or legal holiday.
- Under the special September deposit rules, if the due date falls on a Saturday, the deposit is due on the preceding Friday. If the due date falls on a Sunday, the deposit is due on the following Monday.

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

**Regular method taxes.** These are taxes, other than alternative method taxes used for communication and air transportation taxes, reported on Form 720 for which deposits are required.

## First Quarter

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

## January 12

**Communications and air transportation taxes under the alternative method.** Deposit the tax included in amounts billed or tickets sold during the first 15 days of December 2008.

## January 14

**Regular method taxes.** Deposit the tax for the last 16 days of December 2008.

## January 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 December 2008.

## January 29

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

## February 2

**Form 720 taxes.** File Form 720 for the fourth quarter of 2008.

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during December 2008.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax for vehicles first used in December 2008.

## February 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 January.

## February 13

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

## February 25

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

## February 27

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

## March 2

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

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

## March 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 February.

## March 13

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

## March 25

**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 27

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



## March 31

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

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

## Second Quarter

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

## April 10

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

## April 14

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

## April 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 March.

## April 29

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

## April 30

**Form 720 taxes.** File Form 720 for the first quarter of 2009.

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

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

## May 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 April.

## May 14

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

## May 28

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

## May 29

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

## June 1

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

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

## June 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 May.

## June 12

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

## June 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 May.

## June 29

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

## June 30

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

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

**Floor stocks tax for ozone-depleting chemicals (IRS No. 20).** Deposit the tax for January 1, 2009.

## 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 wagers.

## July 10

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

## July 14

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

## July 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 June.

## July 29

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

## July 31

**Form 720 taxes.** File Form 720 for the second quarter of 2009.

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

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

## August 12

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

## August 14

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

## August 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 July.

## August 28

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

## August 31

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

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

## September 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 August.

## September 14

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

## September 25

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

## September 28

**Regular method taxes (special September deposit rule).** Deposit the tax for the period beginning September 16 and ending September 25. If required to make deposits using EFTPS, see *September 29*.

**Communications and air transportation taxes under the alternative method (special September deposit rule).** Deposit the tax included in amounts billed or tickets sold during the period beginning September 1 and ending September 10. If required to make deposits using EFTPS, see *September 29*.

## September 29

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

**Regular method taxes (special September deposit rule).** If required to use EFTPS, deposit the tax for the period beginning September 16 and ending September 26. If not required to use EFTPS, see *September 28*.

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

## September 30

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

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

## Fourth Quarter

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

## October 13

**Communications and air transportation taxes under the alternative method (special September deposit rule).** Deposit

the tax included in amounts billed or tickets sold during the period beginning September 11 (September 12 if required to make deposits using EFTPS) and ending September 15.

## October 14

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

## October 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 September.

## October 29

**Regular method taxes.** Deposit the tax for the first 15 days in October.

## November 2

**Form 720 taxes.** File Form 720 for the third quarter of 2009.

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

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

## November 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 October.

## November 13

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

## November 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 October.

## November 27

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

## November 30

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

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

## December 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 November.

## December 14

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

## December 28

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

## December 29

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

## December 31

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

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

**Table 2. Due Dates for Deposit of Taxes for 2009 Under the Semiweekly Rule**

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

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

## How To Get Tax Help

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

**Contacting your Taxpayer Advocate.** The Taxpayer Advocate Service (TAS) is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should.

You can contact the TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059 to see if you are eligible for assistance. You can also call or write your local taxpayer advocate, whose phone number and address are listed in your local telephone directory and in Publication 1546, Taxpayer Advocate Service—Your Voice at the IRS. You can file Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order), or ask an IRS employee to complete it on your behalf. For more information, go to [www.irs.gov/advocate](http://www.irs.gov/advocate).

**Low Income Taxpayer Clinics (LITCs).** LITCs are independent organizations that provide low income taxpayers with representation in federal tax controversies with the IRS for free or for a nominal charge. The clinics also provide tax education and outreach for taxpayers who speak English as a second language. Publication 4134, Low Income Taxpayer Clinic List, provides information on clinics in your area. It is available at [www.irs.gov](http://www.irs.gov) or your local IRS office.

**Free tax services.** To find out what services are available, get Publication 910, IRS Guide to Free Tax Services. It contains lists of free tax information sources, including publications, services, and free tax education and assistance programs. It also has an index of over 100 TeleTax topics (recorded tax information) you can listen to on your telephone.

Accessible versions of IRS published products are available on request in a variety of alternative formats for people with disabilities.

**Free help with your return.** Free help in preparing your return is available nationwide from IRS-trained volunteers. The Volunteer Income Tax Assistance (VITA) program is designed to help low-income taxpayers and the Tax Counseling for the Elderly (TCE) program is designed to assist taxpayers age 60 and older with their tax returns. Many VITA sites offer free electronic filing and all volunteers will let you know about credits and deductions you may be entitled to claim. To find the nearest VITA or TCE site, call 1-800-829-1040.

As part of the TCE program, AARP offers the Tax-Aide counseling program. To find the nearest AARP Tax-Aide site, call 1-888-227-7669 or visit AARP's website at [www.aarp.org/money/taxaide](http://www.aarp.org/money/taxaide).

For more information on these programs, go to [www.irs.gov](http://www.irs.gov) and enter keyword "VITA" in the upper right-hand corner.



**Internet.** You can access the IRS website at [www.irs.gov](http://www.irs.gov) 24 hours a day, 7 days a week to:

- *E-file* your return. Find out about commercial tax preparation and *e-file* services available free to eligible taxpayers.
- Check the status of your 2008 refund. Go to [www.irs.gov](http://www.irs.gov) and click on *Where's My Refund*. Wait at least 72 hours after the IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after mailing a paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2008 tax return available so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund.
- Download forms, instructions, and publications.
- Order IRS products online.
- Research your tax questions online.
- Search publications online by topic or keyword.
- View Internal Revenue Bulletins (IRBs) published in the last few years.
- Figure your withholding allowances using the withholding calculator online at [www.irs.gov/individuals](http://www.irs.gov/individuals).
- Determine if Form 6251 must be filed by using our Alternative Minimum Tax (AMT) Assistant.
- Sign up to receive local and national tax news by email.
- Get information on starting and operating a small business.



**Phone.** Many services are available by phone.

- *Ordering forms, instructions, and publications.* Call 1-800-829-3676 to order current-year forms, instructions, and publications, and prior-year forms and instructions. You should receive your order within 10 days.
- *Asking tax questions.* Call the IRS with your tax questions at 1-800-829-4933.
- *Solving problems.* You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to [www.irs.gov/localcontacts](http://www.irs.gov/localcontacts) or look in the phone book under *United States Government, Internal Revenue Service*.
- *TTY/TDD equipment.* If you have access to TTY/TDD equipment, call 1-800-829-4059 to ask tax questions or to order forms and publications.

- *TeleTax topics.* Call 1-800-829-4477 to listen to pre-recorded messages covering various tax topics.
- *Refund information.* To check the status of your 2008 refund, call 1-800-829-1954 during business hours or 1-800-829-4477 (automated refund information 24 hours a day, 7 days a week). Wait at least 72 hours after the IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after mailing a paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2008 tax return available so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund. Refunds are sent out weekly on Fridays. If you check the status of your refund and are not given the date it will be issued, please wait until the next week before checking back.
- *Other refund information.* To check the status of a prior year refund or amended return refund, call 1-800-829-1954.

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



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

- *Products.* You can walk in to many post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, grocery stores, copy centers, city and county government offices, credit unions, and office supply stores have a collection of products available to print from a CD or photocopy from reproducible proofs. Also, some IRS offices and libraries have the Internal Revenue Code, regulations, Internal Revenue Bulletins, and Cumulative Bulletins available for research purposes.
- *Services.* You can walk in to your local Taxpayer Assistance Center every business day for personal, face-to-face tax help. An employee can explain IRS letters, request adjustments to your tax account, or help you set up a payment plan. If you need to resolve a tax problem, have questions about how the tax law applies to your individual tax return, or you are more comfortable talking with someone in person, visit your local Taxpayer Assistance Center where you can spread out your records and talk with an IRS representative face-to-face. No appointment is necessary—just walk in. If you prefer, you can call your local Center and leave a message requesting an appointment to resolve a tax account issue. A representative will call you back within 2 business days to schedule an in-person appointment at your convenience. If you have an ongoing, complex tax account problem or

a special need, such as a disability, an appointment can be requested. All other issues will be handled without an appointment. To find the number of your local office, go to [www.irs.gov/localcontacts](http://www.irs.gov/localcontacts) or look in the phone book under *United States Government, Internal Revenue Service*.



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

Internal Revenue Service  
1201 N. Mitsubishi Motorway  
Bloomington, IL 61705-6613



**DVD for tax products.** You can order Publication 1796, IRS Tax Products DVD, and obtain:

- Current-year forms, instructions, and publications.
- Prior-year forms, instructions, and publications.
- Tax Map: an electronic research tool and finding aid.
- Tax law frequently asked questions.

- Tax Topics from the IRS telephone response system.
- Internal Revenue Code—Title 26 of the U.S. Code.
- Fill-in, print, and save features for most tax forms.
- Internal Revenue Bulletins.
- Toll-free and email technical support.
- Two releases during the year.
  - The first release will ship the beginning of January 2009.
  - The final release will ship the beginning of March 2009.

Purchase the DVD from National Technical Information Service (NTIS) at [www.irs.gov/cdorders](http://www.irs.gov/cdorders) for \$30 (no handling fee) or call 1-877-233-6767 toll free to buy the DVD for \$30 (plus a \$6 handling fee). The price is discounted to \$25 for orders placed prior to December 1, 2008.



**Small Business Resource Guide 2009.** This online guide is a must for every small business owner or any taxpayer about to start a business. This year's guide includes:

- Helpful information, such as how to prepare a business plan, find financing for your business, and much more.
- All the business tax forms, instructions, and publications needed to successfully manage a business.
- Tax law changes for 2009.
- Tax Map: an electronic research tool and finding aid.
- Web links to various government agencies, business associations, and IRS organizations.
- “Rate the Product” survey—your opportunity to suggest changes for future editions.
- A site map of the guide to help you navigate the pages with ease.
- An interactive “Teens in Biz” module that gives practical tips for teens about starting their own business, creating a business plan, and filing taxes.

The information is updated during the year. Visit [www.irs.gov](http://www.irs.gov) and enter keyword “SBRG” in the upper right-hand corner for more information.



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

<p><b>General Guides</b></p> <p><b>1</b> Your Rights as a Taxpayer</p> <p><b>17</b> Your Federal Income Tax (For Individuals)</p> <p><b>334</b> Tax Guide for Small Business (For Individuals Who Use Schedule C or C-EZ)</p> <p><b>509</b> Tax Calendars</p> <p><b>553</b> Highlights of 2008 Tax Changes</p> <p><b>910</b> Guide to Free Tax Services</p> <p><b>Employer's Guides</b></p> <p><b>15</b> (Circular E), Employer's Tax Guide</p> <p><b>15-A</b> Employer's Supplemental Tax Guide</p> <p><b>15-B</b> Employer's Tax Guide to Fringe Benefits</p> <p><b>51</b> (Circular A), Agricultural Employer's Tax Guide</p> <p><b>80</b> (Circular SS), Federal Tax Guide For Employers in the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands</p> <p><b>926</b> Household Employer's Tax Guide</p> <p><b>Specialized Publications</b></p> <p><b>225</b> Farmer's Tax Guide</p> <p><b>463</b> Travel, Entertainment, Gift, and Car Expenses</p> <p><b>505</b> Tax Withholding and Estimated Tax</p> <p><b>510</b> Excise Taxes</p> <p><b>515</b> Withholding of Tax on Nonresident Aliens and Foreign Entities</p> <p><b>517</b> Social Security and Other Information for Members of the Clergy and Religious Workers</p>	<p><b>527</b> Residential Rental Property (Including Rental of Vacation Homes)</p> <p><b>534</b> Depreciating Property Placed in Service Before 1987</p> <p><b>535</b> Business Expenses</p> <p><b>536</b> Net Operating Losses (NOLs) for Individuals, Estates, and Trusts</p> <p><b>537</b> Installment Sales</p> <p><b>538</b> Accounting Periods and Methods</p> <p><b>541</b> Partnerships</p> <p><b>542</b> Corporations</p> <p><b>544</b> Sales and Other Dispositions of Assets</p> <p><b>551</b> Basis of Assets</p> <p><b>556</b> Examination of Returns, Appeal Rights, and Claims for Refund</p> <p><b>560</b> Retirement Plans for Small Business (SEP, SIMPLE, and Qualified Plans)</p> <p><b>561</b> Determining the Value of Donated Property</p> <p><b>583</b> Starting a Business and Keeping Records</p> <p><b>587</b> Business Use of Your Home (Including Use by Daycare Providers)</p> <p><b>594</b> What You Should Know About The IRS Collection Process</p> <p><b>595</b> Capital Construction Fund for Commercial Fishermen</p> <p><b>597</b> Information on the United States-Canada Income Tax Treaty</p>	<p><b>598</b> Tax on Unrelated Business Income of Exempt Organizations</p> <p><b>901</b> U.S. Tax Treaties</p> <p><b>908</b> Bankruptcy Tax Guide</p> <p><b>925</b> Passive Activity and At-Risk Rules</p> <p><b>946</b> How To Depreciate Property</p> <p><b>947</b> Practice Before the IRS and Power of Attorney</p> <p><b>954</b> Tax Incentives for Distressed Communities</p> <p><b>1544</b> Reporting Cash Payments of Over \$10,000 (Received in a Trade or Business)</p> <p><b>1546</b> Taxpayer Advocate Service – Your Voice at the IRS</p> <p><b>Spanish Language Publications</b></p> <p><b>1SP</b> Derechos del Contribuyente</p> <p><b>179</b> (Circular PR) Guía Contributiva Federal Para Patronos Puertorriqueños</p> <p><b>579SP</b> Cómo Preparar la Declaración de Impuesto Federal</p> <p><b>594SP</b> Qué es lo Debemos Saber Sobre El Proceso de Cobro del IRS</p> <p><b>850</b> English-Spanish Glossary of Words and Phrases Used in Publications Issued by the Internal Revenue Service</p> <p><b>1544SP</b> Informe de Pagos en Efectivo en Exceso de \$10,000 (Recibidos en una Ocupación o Negocio)</p>
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**Commonly Used Tax Forms** See *How To Get Tax Help* for a variety of ways to get forms, including by computer, phone, and mail.

Form Number and Form Title	Sch. D Sch. K-1	Capital Gains and Losses and Built-In Gains Shareholder's Share of Income, Deductions, Credits, etc.
<b>W-2</b> Wage and Tax Statement		
<b>W-4</b> Employee's Withholding Allowance Certificate		
<b>W-5</b> Earned Income Credit Advance Payment Certificate		
<b>940</b> Employer's Annual Federal Unemployment (FUTA) Tax Return	<b>2106</b> <b>2106-EZ</b> <b>2210</b>	Employee Business Expenses Unreimbursed Employee Business Expenses Underpayment of Estimated Tax by Individuals, Estates, and Trusts
<b>941</b> Employer's QUARTERLY Federal Tax Return	<b>2441</b>	Child and Dependent Care Expenses
<b>944</b> Employer's ANNUAL Federal Tax Return	<b>2848</b>	Power of Attorney and Declaration of Representative
<b>1040</b> U.S. Individual Income Tax Return	<b>3800</b> <b>3903</b> <b>4562</b> <b>4797</b> <b>4868</b>	General Business Credit Moving Expenses Depreciation and Amortization Sales of Business Property Application for Automatic Extension of Time To File U.S. Individual Income Tax Return
<b>Sch. A &amp; B</b> Itemized Deductions & Interest and Ordinary Dividends	<b>5329</b>	Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts
<b>Sch. C</b> Profit or Loss From Business	<b>6252</b> <b>7004</b>	Installment Sale Income Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns
<b>Sch. C-EZ</b> Net Profit From Business		
<b>Sch. D</b> Capital Gains and Losses	<b>8283</b> <b>8300</b>	Noncash Charitable Contributions Report of Cash Payments Over \$10,000 Received in a Trade or Business
<b>Sch. D-1</b> Continuation Sheet for Schedule D	<b>8582</b> <b>8606</b> <b>8822</b> <b>8829</b>	Passive Activity Loss Limitations Nondeductible IRAs Change of Address Expenses for Business Use of Your Home
<b>Sch. E</b> Supplemental Income and Loss		
<b>Sch. F</b> Profit or Loss From Farming		
<b>Sch. H</b> Household Employment Taxes		
<b>Sch. J</b> Income Averaging for Farmers and Fishermen		
<b>Sch. R</b> Credit for the Elderly or the Disabled		
<b>Sch. SE</b> Self-Employment Tax		
<b>1040-ES</b> Estimated Tax for Individuals		
<b>1040X</b> Amended U.S. Individual Income Tax Return		
<b>1065</b> U.S. Return of Partnership Income		
<b>Sch. D</b> Capital Gains and Losses		
<b>Sch. K-1</b> Partner's Share of Income, Deductions, Credits, etc.		
<b>1120</b> U.S. Corporation Income Tax Return		
<b>1120S</b> U.S. Income Tax Return for an S Corporation		