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# Tax Calendars for 2005



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## Contents

What's New . . . . .	1
Reminders . . . . .	1
Introduction . . . . .	2
Background Information for Using the Tax Calendars . . . . .	2
General Tax Calendar . . . . .	3
Employer's Tax Calendar . . . . .	5
Excise Tax Calendar . . . . .	8
Due Dates for Deposit of Taxes for 2005 Under Semiweekly Rule . . .	11
How To Get Tax Help . . . . .	12

## What's New

**Federal unemployment (FUTA) tax.** We released this December 2004 version of Publication 509 electronically to reflect an increase to the FUTA tax deposit threshold. The Treasury Department recently amended Regulations section 31.6302(c)-3 to increase the accumulated FUTA tax deposit threshold from \$100 to \$500. The \$500 threshold applies to FUTA tax deposits required for taxes reported on Forms 940 and 940-EZ for tax periods beginning after December 31, 2004. Accordingly, the *Employer's Tax Calendar* has been adjusted so the *May 2*, *August 1*, and *October 31* dates show the updated deposit amount.

**Automatic enrollment in Electronic Federal Tax Payment System (EFTPS).** Starting in January 2004, any business that has a federal tax obligation and requests a new Employer Identification Number (EIN) will automatically be enrolled in EFTPS. Through the mail, the business will receive an EFTPS PIN package that contains instructions for activating its EFTPS enrollment.

If a business is not required to use EFTPS, it can make deposits with an authorized financial institution. These deposits must be accompanied by a deposit coupon. See *Deposit coupons*, later.

Taxpayers not required to make deposits by EFTPS may enroll in the system, which will allow tax deposits without coupons, paper checks, or visits to an authorized depository. For more information, see *EFTPS*, later.

## 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.

cise taxes, use the Excise Tax Calendar. Depending on your situation, you may need to use more than one calendar.

one of the three addresses shown under *How To Get Tax Help* in the back of this publication.

## 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 2005.

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

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

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

**Which calendar(s) should I use?** To decide which calendar(s) to use, first look at the general tax calendar and highlight the dates that apply to you. If you are an employer, also use the Employer's Tax Calendar. If you must pay ex-

**What is not in these calendars?** The calendars do not cover the employment or excise tax deposit rules. You can find the deposit rules for employment taxes in Publication 15 (Circular E). The deposit rules for excise taxes are in Publication 510, Excise Taxes for 2005, and in the instructions for Form 720, Quarterly Federal Excise Tax Return. In addition, the calendars do not cover filing forms and other requirements for the following.

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

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

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

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

You can write to us at the following address:

Internal Revenue Service  
Business Forms and Publications Branch  
SE:W:CAR:MP:T:B  
1111 Constitution Ave. NW  
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.

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

**Ordering forms and publications.** Visit [www.irs.gov/formspubs](http://www.irs.gov/formspubs) to download forms and publications, call 1-800-829-3676, or write to

## 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, 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.

**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. See *How To Get Tax Help* near the end of this publication for more information about ordering forms.

**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 2005 if you deposited more than \$200,000 in federal depository taxes in 2003 or you had to make electronic deposits in 2004. If you first meet the \$200,000 threshold in 2004, you must begin depositing using EFTPS in 2006. Once

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 for 2005.</li> </ul>

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, Electronic Choices for Paying ALL Your Federal Taxes.

You can enroll in EFTPS online or you can call:

- 1-800-945-8400
- 1-800-555-4477

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



*An exception to this rule for certain excise taxes is noted later under the Excise Tax Calendar.*

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

**Federal holidays.** Federal legal holidays for 2005 are listed below.

- January 17 — Birthday of Martin Luther King, Jr.
- January 20 — Inauguration Day
- February 21 — Washington's Birthday
- May 30 — Memorial Day
- July 4 — Independence Day
- September 5 — Labor Day
- October 10 — Columbus Day
- November 11 — Veterans' Day
- November 24 — Thanksgiving Day
- December 26 — Christmas Day

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

For 2005, the due date for giving the recipient these forms is January 31.

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

**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 2005 that most taxpayers will need. Employers and persons who pay excise taxes also should use the *Employer's Tax Calendar* and the *Excise Tax Calendar*.

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

### First Quarter

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

### January 10

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

### January 18

**Individuals.** Make a payment of your estimated tax for 2004 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 2004 estimated tax. However, you do not have to make this payment if you file your 2004 return (Form 1040) and pay any tax due by January 31, 2005.

**Farmers and fishermen.** Pay your estimated tax for 2004 using Form 1040-ES. You have until April 15 to file your 2004 income tax return (Form 1040). If you do not pay your estimated tax by January 18, you must file your 2004 return and pay any tax due by March 1, 2005, to avoid an estimated tax penalty.

## January 31

**Individuals who must make estimated tax payments.** If you did not pay your last installment of estimated tax by January 18, you may choose (but are not required) to file your income tax return (Form 1040) for 2004 by January 31. Filing your return and paying any tax due by January 31 prevents any penalty for late payment of the last installment. If you cannot file and pay your tax by January 31, file and pay your tax by April 15.

**All businesses.** Give annual information statements to recipients of certain payments you made during 2004. You can use the appropriate version of Form 1099 or other information return. Form 1099 can be issued electronically with the consent of the recipient. Payments that may be covered include the following.

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

See the 2004 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, and extensions of time to provide statements.

## February 10

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

## February 15

**Individuals.** If you claimed exemption from income tax withholding last year on the Form W-4 you gave your employer, you must file a new Form W-4 by this date to continue your exemption for another year.

## February 28

**All businesses.** File information returns (Form 1099) for certain payments you made during 2004. 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 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G for information on what payments are covered, how much the payment must be before a return is required, which form to use, and extensions of time to file.

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

## March 1

**Farmers and fishermen.** File your 2004 income tax return (Form 1040) and pay any tax due. However, you have until April 15 to file if you paid your 2004 estimated tax by January 18, 2005.

## March 10

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

## March 15

**Corporations.** File a 2004 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 2004 calendar year income tax return (Form 1120S) and pay any tax due. Provide each shareholder with a copy of Schedule K-1 (Form 1120S), Shareholder's Share of Income, Deductions, Credits, etc., or a substitute Schedule K-1. If you want an

automatic 6-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe.

**S corporation election.** File Form 2553, Election by a Small Business Corporation, to choose to be treated as an S corporation beginning with calendar year 2005. If Form 2553 is filed late, S treatment will begin with calendar year 2006.

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

## March 31

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

The due date for giving the recipient these forms remains January 31.

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

## Second Quarter

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

## April 11

**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 2004 income tax return (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 or over the Internet. Then, file Form 1040, 1040A, or 1040EZ by August 15. If you need 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 \$1,400 or more in 2004 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 2003 or 2004 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 2005 income tax through withholding (or will not pay in enough tax during the year that way), pay the first installment of your 2005 estimated tax. Use Form 1040-ES. For more information, see Publication 505.

**Partnerships.** File a 2004 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 3-month extension of time to file the return and provide Schedule K-1 or a substitute Schedule K-1, file Form 8736. Then, file Form 1065 by July 15. If you need an additional 3-month extension, file Form 8800.

**Electing large partnerships.** File a 2004 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 15. If you need an additional 3-month extension, file Form 8800. See *March 15* for the due date for furnishing Schedules K-1 or substitute Schedules K-1 to the partners.

**Corporations.** Deposit the first installment of estimated income tax for 2005. 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 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 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 2005 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 2005. For more information, see Publication 505.

**Corporations.** Deposit the second installment of estimated income tax for 2005. 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 11

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

### July 15

**Partnerships.** File a 2004 calendar year return (Form 1065). This due date applies only if you timely requested an automatic 3-month extension. Otherwise, see *April 15*. Provide each partner with a copy of Schedule K-1 (Form 1065) or a substitute Schedule K-1. If you need an additional 3-month extension, file Form 8800.

**Electing large partnerships.** File a 2004 calendar year return (Form 1065-B). This due date applies only if you timely requested 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 Schedules K-1 or substitute 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 2004, 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 12

**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 2005 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 2005. For more information, see Publication 505.

**Corporations.** File a 2004 calendar year income tax return (Form 1120 or 1120-A) and pay any tax, interest, and penalties due. This due date applies only if you timely requested an automatic 6-month extension. Otherwise, see *March 15*.

**S corporations.** File a 2004 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 2005. 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 11

**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 17

**Individuals.** File a 2004 income tax return and pay any tax, interest, and penalties due if you were given an additional 2-month extension.

**Partnerships.** File a 2004 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 Schedule K-1.

**Electing large partnerships.** File a 2004 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 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 12

**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 2005. 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.

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

## Individuals

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

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

## Partnerships

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

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

## Corporations and S Corporations

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

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

**Form 2553.** This form is used to choose S corporation treatment. It is due by the 15th day of the 3rd month of the first tax year to which the choice will apply or at any time during the preceding tax year.

## Employer's Tax Calendar

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

- Income tax you withhold from your employees' wages or from nonpayroll amounts you pay out.

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

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

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

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

**Fiscal-year taxpayers.** The dates in this calendar apply whether you use a fiscal year or the calendar year as your tax year. The only exception is the date for filing Forms 5500 and 5500-EZ. These employee benefit plan forms are due by the last day of the seventh month after the plan year ends. See *August 1*, later.

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

## First Quarter

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



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

## During January

**All employers.** Give your employees their copies of Form W-2 for 2004 by January 31, 2005. If an employee agreed to receive Form W-2 electronically, post it on a website accessible to the employee and notify the employee of the posting by January 31.

## January 3

**Earned income credit.** Stop advance payments of the earned income credit for any employee who did not give you a new Form W-5 for 2005.

## January 18

**Social security, Medicare, and withheld income tax.** If the monthly deposit rule applies, deposit the tax for payments in December 2004.

**Nonpayroll withholding.** If the monthly deposit rule applies, deposit the tax for payments in December 2004.

## January 31

**All employers.** Give your employees their copies of Form W-2 for 2004. 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 2004 on all nonpayroll items, including backup withholding and withholding on pensions, annuities, IRAs, gambling winnings, and payments of Indian gaming profits to tribal members. Deposit any undeposited tax. (If your tax liability is less than \$2,500, you can pay it in full with a timely filed return.) If you deposited the tax for the year in full and on time, you have until February 10 to file the return.

**Social security, Medicare, and withheld income tax.** File Form 941 for the fourth quarter of 2004. Deposit any undeposited tax. (If your tax liability is less than \$2,500, you can pay it in full with a timely filed return.) If you deposited the tax for the quarter in full and on time, you have until February 10 to file the return.

**Farm employers.** File Form 943 to report social security and Medicare taxes and withheld income tax for 2004. Deposit any undeposited tax. (If your tax liability is less than \$2,500, you can pay it in full with a timely filed return.) If you deposited the tax for the year in full and on time, you have until February 10 to file the return.

**Federal unemployment tax.** File Form 940 (or 940-EZ) for 2004. 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 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 2004 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 2004. This due date applies only if you deposited the tax for the quarter in full and on time.

**Farm employers.** File Form 943 to report social security and Medicare taxes and withheld income tax for 2004. 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 2004. This due date applies only if you deposited the tax for the year in full and on time.

## February 15

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

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

**All employers.** Begin withholding income tax from the pay of any employee who claimed exemption from withholding in 2004, 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 2004.

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

**All employers.** File Form W-3, Transmittal of Wage and Tax Statements, along with Copy A of all the Forms W-2 you issued for 2004.

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

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

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

## March 15

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

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

## March 31

**Electronic filing of Forms W-2.** File Copy A of all the Forms W-2 you issued for 2004. This due date applies only if you electronically file (not by magnetic media). Otherwise, see *February 28*.

The due date for giving the recipient these forms remains January 31.

**Electronic filing of Forms W-2G.** File copies of all the Forms W-2G you issued for 2004. This due date applies only if you electronically file (not by magnetic media). Otherwise, see *February 28*.

The due date for giving the recipient these forms remains January 31.

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

**Electronic filing of Forms 8027.** File Forms 8027 for 2004. This due date applies only if you electronically file (not by magnetic media). Otherwise, see *February 28*.

## Second Quarter

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

### April 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 \$1,400 or more in 2004 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 2003 or 2004 to household employees. Also, report any income tax you withheld for your household employees. For more information, see Publication 926.

### May 2

**Social security, Medicare, and withheld income tax.** File Form 941 for the first quarter of 2005. Deposit any undeposited tax. (If your tax liability is less than \$2,500, you can pay it in full with a timely filed return.) If you

deposited the tax for the quarter in full and on time, you have until May 10 to file the return.

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

### May 10

**Social security, Medicare, and withheld income tax.** File Form 941 for the first quarter of 2005. This due date applies only if you deposited the tax for the quarter in full and on time.

### May 16

**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.

### August 1

**Social security, Medicare, and withheld income tax.** File Form 941 for the second quarter of 2005. Deposit any undeposited tax. (If your tax liability is less than \$2,500, you can pay it in full with a timely filed return.) If you deposited the tax for the quarter in full and on time, you have until August 10 to file the return.

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

**All employers.** If you maintain an employee benefit plan, such as a pension, profit-sharing, or stock bonus plan, file Form 5500 or 5500-EZ for calendar year 2004. 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 2005. This due date applies only if you deposited the tax for the quarter in full and on time.

## August 15

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

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

## September 15

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

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

## Fourth Quarter

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

### October 17

**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 2005. Deposit any undeposited tax. (If your tax liability is less than \$2,500, you can pay it in full with a timely filed return.) If you deposited the tax for the quarter in full and on time, you have until November 10 to file the return.

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

## During November

**Income tax withholding.** Ask employees whose withholding allowances will be different in 2006 to fill out a new Form W-4.

**Earned income credit.** Ask each eligible employee who wants to receive advance payments of the earned income credit during the year 2006 to fill out a Form W-5. A new Form W-5 must be filled out each year before any payments are made.

## November 10

**Social security, Medicare, and withheld income tax.** File Form 941 for the third quarter of 2005. This due date applies only if you deposited the tax for the quarter in full and on time.

## November 15

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

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

## December 15

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

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

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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, which covers the deposit rules and the types of excise taxes reported on Forms 11-C, 720, and 730.

**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 2004.

## January 14

**Regular method taxes.** Deposit the tax for the last 16 days of December 2004.

## January 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 December 2004.

## January 28

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

## January 31

**Form 720 taxes.** File Form 720 for the fourth quarter of 2004.

**Wagering tax.** File Form 730 and pay the tax on wagers accepted during December 2004.

**Heavy highway vehicle use tax.** File Form 2290 and pay the tax (or the first installment) for vehicles first used in December 2004.

## February 10

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

## February 14

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

## February 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 28

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

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

## March 1

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

## March 10

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

## March 14

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

## March 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 29

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

## March 31

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

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

## Second Quarter

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

## April 12

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

## April 14

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

## April 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.

## May 2

**Form 720 taxes.** File Form 720 for the first quarter of 2005.

**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.

## May 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 April.

## May 13

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

## May 25

**Communications and air transportation taxes under the alternative method.**

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

## May 27

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

## May 31

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

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

## June 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 14

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

## June 27

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

## June 29

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

## June 30

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

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

**Floor stocks tax for ozone-depleting chemicals (IRS No. 20).** Deposit the tax for January 1, 2005.

## 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 12

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

## July 14

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

## July 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.

## August 1

**Form 720 taxes.** File Form 720 for the second quarter of 2005.

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

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

## August 10

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

## August 12

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

## August 25

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

## August 29

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

## August 31

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

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

## September 12

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

## September 14

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

## September 27

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

## September 28

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

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

## September 29

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

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

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

## 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 26

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

## October 28

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

## October 31

**Form 720 taxes.** File Form 720 for the third quarter of 2005.

**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 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 October.

## November 14

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

## November 28

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

## November 29

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

## November 30

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

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

## December 12

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

## December 14

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

## December 28

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

## December 29

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

**Table 2. Due Dates for Deposit of Taxes for 2005 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 1-4	Jan 7	Apr 1	Apr 6	Jul 1	Jul 7	Oct 1-4	Oct 7
Jan 5-7	Jan 12	Apr 2-5	Apr 8	Jul 2-5	Jul 8	Oct 5-7	Oct 13
Jan 8-11	Jan 14	Apr 6-8	Apr 13	Jul 6-8	Jul 13	Oct 8-11	Oct 14
Jan 12-14	Jan 21	Apr 9-12	Apr 15	Jul 9-12	Jul 15	Oct 12-14	Oct 19
Jan 15-18	Jan 24	Apr 13-15	Apr 20	Jul 13-15	Jul 20	Oct 15-18	Oct 21
Jan 19-21	Jan 26	Apr 16-19	Apr 22	Jul 16-19	Jul 22	Oct 19-21	Oct 26
Jan 22-25	Jan 28	Apr 20-22	Apr 27	Jul 20-22	Jul 27	Oct 22-25	Oct 28
Jan 26-28	Feb 2	Apr 23-26	Apr 29	Jul 23-26	Jul 29	Oct 26-28	Nov 2
Jan 29-Feb 1	Feb 4	Apr 27-29	May 4	Jul 27-29	Aug 3	Oct 29-Nov 1	Nov 4
Feb 2-4	Feb 9	Apr 30-May 3	May 6	Jul 30-Aug 2	Aug 5	Nov 2-4	Nov 9
Feb 5-8	Feb 11	May 4-6	May 11	Aug 3-5	Aug 10	Nov 5-8	Nov 14
Feb 9-11	Feb 16	May 7-10	May 13	Aug 6-9	Aug 12	Nov 9-11	Nov 16
Feb 12-15	Feb 18	May 11-13	May 18	Aug 10-12	Aug 17	Nov 12-15	Nov 18
Feb 16-18	Feb 24	May 14-17	May 20	Aug 13-16	Aug 19	Nov 16-18	Nov 23
Feb 19-22	Feb 25	May 18-20	May 25	Aug 17-19	Aug 24	Nov 19-22	Nov 28
Feb 23-25	Mar 2	May 21-24	May 27	Aug 20-23	Aug 26	Nov 23-25	Nov 30
Feb 26-Mar 1	Mar 4	May 25-27	Jun 2	Aug 24-26	Aug 31	Nov 26-29	Dec 2
Mar 2-4	Mar 9	May 28-31	Jun 3	Aug 27-30	Sep 2	Nov 30-Dec 2	Dec 7
Mar 5-8	Mar 11	Jun 1-3	Jun 8	Aug 31-Sep 2	Sep 8	Dec 3-6	Dec 9
Mar 9-11	Mar 16	Jun 4-7	Jun 10	Sep 3-6	Sep 9	Dec 7-9	Dec 14
Mar 12-15	Mar 18	Jun 8-10	Jun 15	Sep 7-9	Sep 14	Dec 10-13	Dec 16
Mar 16-18	Mar 23	Jun 11-14	Jun 17	Sep 10-13	Sep 16	Dec 14-16	Dec 21
Mar 19-22	Mar 25	Jun 15-17	Jun 22	Sep 14-16	Sep 21	Dec 17-20	Dec 23
Mar 23-25	Mar 30	Jun 18-21	Jun 24	Sep 17-20	Sep 23	Dec 21-23	Dec 29
Mar 26-29	Apr 1	Jun 22-24	Jun 29	Sep 21-23	Sep 28	Dec 24-27	Dec 30
Mar 30-31	Apr 6	Jun 25-28	Jul 1	Sep 24-27	Sep 30	Dec 28-30	Jan 5
		Jun 29-30	Jul 7	Sep 28-30	Oct 5	Dec 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 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 unsuccessfully attempted to deal with an IRS problem, you should contact your Taxpayer Advocate.

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

To contact your Taxpayer Advocate:

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

For more information, see Publication 1546, The Taxpayer Advocate Service of the IRS—How To Get Help With Unresolved Tax Problems.

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

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

- **E-file** your return. Find out about commercial tax preparation and e-file services available free to eligible taxpayers.
- Check the status of your 2004 refund. Click on *Where's My Refund*. Be sure to wait at least 6 weeks from the date you filed your return (3 weeks if you filed electronically). Have your 2004 tax return available because you will need to know your filing status and the exact whole dollar amount of your refund.
- Download forms, instructions, and publications.
- Order IRS products online.
- Research your tax questions online.
- Search publications online by topic or keyword.
- View Internal Revenue Bulletins (IRBs) published in the last few years.

- Figure your withholding allowances using our Form W-4 calculator.
- Sign up to receive local and national tax news by email.
- Get information on starting and operating a small business.



**Fax.** You can get over 100 of the most requested forms and instructions 24 hours a day, 7 days a week, by fax. Just call 703-368-9694 from the telephone connected to your fax machine. When you call, you will hear instructions on how to use the service. The items you request will be faxed to you.

For help with transmission problems, call 703-487-4608.

Long-distance charges may apply.



**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 and press 2 to listen to pre-recorded messages covering various tax topics.
- **Refund information.** If you would like to check the status of your 2004 refund, call 1-800-829-4477 and press 1 for automated refund information or call 1-800-829-1954. Be sure to wait at least 6 weeks from the date you filed your return (3 weeks if you filed electronically). Have your 2004 tax return available because you will need to know your filing status and the exact whole dollar amount of your refund.

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



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

- **Products.** You can walk in to many post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, grocery stores, copy centers, city and county government offices, credit unions, and office supply stores have a collection of products available to print from a CD-ROM or photocopy from reproducible proofs. Also, some IRS offices and libraries have the Internal Revenue Code, regulations, Internal Revenue Bulletins, and Cumulative Bulletins available for research purposes.
- **Services.** You can walk in to your local Taxpayer Assistance Center every business day to ask tax questions or get help with a tax problem. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. You can set up an appointment by calling your local Center and, at the prompt, leaving a message requesting Everyday Tax Solutions help. A representative will call you back within 2 business days to schedule an in-person appointment at your convenience. To find the number, go to [www.irs.gov/localcontacts](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 Distribution Center nearest to you and receive a response within 10 business days after your request is received. Use 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 for tax products.** You can order Publication 1796, IRS Federal Tax Products CD-ROM, and obtain:

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

Buy the CD-ROM from National Technical Information Service (NTIS) at [www.irs.gov/cdorders](http://www.irs.gov/cdorders) for \$22 (no handling fee) or call 1-877-233-6767 toll free to buy the CD-ROM for \$22 (plus a \$5 handling fee). The first release is

available in early January and the final release is available in late February.



**CD-ROM for small businesses.** Publication 3207, The Small Business Resource Guide, CD-ROM 2004, is a must for every small business owner or any taxpayer about to start a business. This handy,

interactive CD contains all the business tax forms, instructions, and publications needed to successfully manage a business. In addition, the CD provides other helpful information, such as how to prepare a business plan, finding financing for your business, and much more. The design of the CD makes finding information easy

and quick and incorporates file formats and browsers that can be run on virtually any desktop or laptop computer.

It is available in early April. You can get a free copy by calling 1-800-829-3676 or by visiting [www.irs.gov/smallbiz](http://www.irs.gov/smallbiz).

## Tax Publications for Business Taxpayers

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

### 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 2005
- 553** Highlights of 2004 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
- 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 2005
- 515** Withholding of Tax on Nonresident Aliens and Foreign Entities
- 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 Daycare 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 Distressed Communities
- 1544** Reporting Cash Payments of Over \$10,000
- 1546** The Taxpayer Advocate Service of the IRS—How To Get Help With Unresolved Tax Problems

### Spanish Language Publications

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