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Tax Calendars for 1997

Contents

General Information	2
General Tax Calendar	2
Employer's Tax Calendar	4
Excise Tax Calendar	7
How To Get More Information	12
Due Dates for Deposit of Taxes for 1997 Under Semiweekly Rule	13

Important Changes for 1997

Federal tax deposits by electronic funds transfer (EFT). If your total deposits of social security, Medicare, and withheld income taxes were more than \$50,000 in 1995, you must make electronic deposits for *all* depository tax liabilities that occur after June 30, 1997. For more information, see *Electronic funds transfer (EFT)* under *General Information*.

Air transportation excise taxes. The air transportation taxes were reinstated for travel beginning on or after August 27, 1996, and ending before January 1, 1997. See the *Excise Tax Calendar* in this publication for the deposit and return due dates.

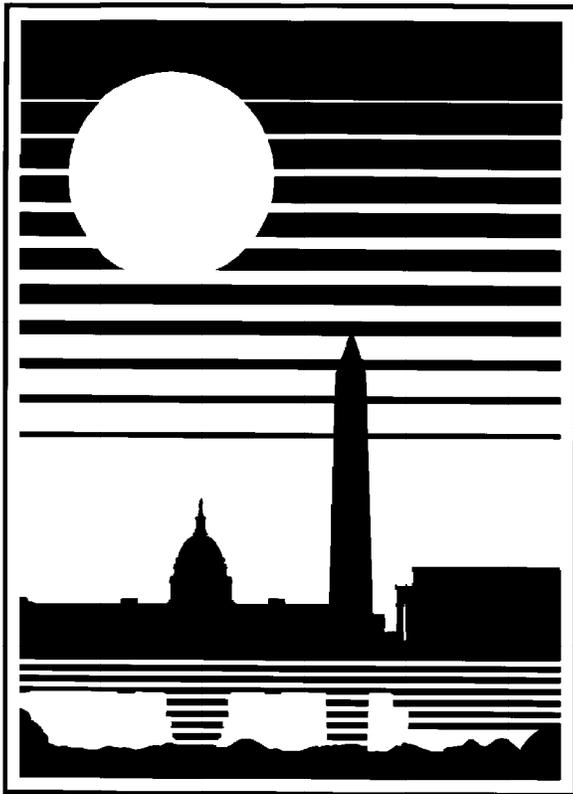
Floor stocks tax on aviation fuel. If you held aviation fuel on August 27, 1996, you have to pay a floor stocks tax by March 3, 1997. See the Form 720 instructions for the first quarter of 1997.

Introduction

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

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

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



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FAX

- From your FAX machine, dial ▶ (703) 487-4160.
- See *How To Get More Information* in this publication.

Useful Items

You may want to see:

Publication

- 15 Circular E, Employer's Tax Guide
- 15A Employer's Supplemental Tax Guide
- 51 Circular A, Agricultural Employer's Tax Guide
- 334 Tax Guide for Small Business
- 505 Tax Withholding and Estimated Tax
- 510 Excise Taxes for 1997
- 926 Household Employer's Tax Guide

Form (and Instructions)

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

See *How To Get More Information* near the end of this publication for information about getting these publications and forms.

General Information

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

Tax deposits. Some taxes can be paid with the return on which they are reported. However, in many cases, you have to deposit the tax before the due date for filing the return. Tax deposits are figured for periods of time that are shorter than the time period covered by the return. See the deposit rules under *Employer's Tax Calendar* and under *Excise Tax Calendar*, later.

Deposits must be made at an authorized financial institution or a Federal Reserve bank. A deposit received after the due date will be considered timely if you can establish that it was mailed at least 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.

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

Tax deposit coupons. Each deposit must be accompanied by a federal tax deposit (FTD) coupon, Form 8109. 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.

Electronic funds transfer (EFT). If your total deposits of social security, Medicare, and withheld income taxes were more than \$50,000 in 1995, you must make electronic deposits for *all* depository tax liabilities that occur after June 30, 1997. If you were required to deposit by EFT in prior years, continue to do so in 1997. For 1998 you will be required to make deposits by EFT if your deposits of these taxes for calendar year 1996 were more than \$50,000. The **Electronic Federal Tax Payment System (EFTPS)** must be used to make electronic deposits. If you are required to make deposits by EFT and fail to do so, you may be subject to a 10% penalty.

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



For information on EFTPS, call 1-800-945-8400 or 1-800-555-4477. (These numbers are for EFTPS information only.)

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 state-wide legal holidays. (An exception to this rule for certain excise taxes is noted later.)

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

Federal holidays. Federal legal holidays for 1997 are listed below.

- January 1 — New Year's Day
- January 20 — Birthday of Martin Luther King, Jr. and Inauguration Day
- February 17 — Presidents Day
- May 26 — Memorial Day
- July 4 — Independence Day
- September 1 — Labor Day
- October 13 — Columbus Day
- November 11 — Veterans Day
- November 27 — Thanksgiving Day
- December 25 — Christmas Day

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

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

General Tax Calendar

This tax calendar has the due dates for 1997 that most taxpayers will need. Employers and persons who pay excise taxes should also use the *Employer's Tax Calendar* and the *Excise Tax Calendar*.

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

First Quarter

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

January 10

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

January 15

Individuals. Make a payment of your estimated tax for 1996 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 1996 estimated tax. However, you do not have to make this payment if you file your 1996 return (Form 1040) and pay any tax due by January 31, 1997.

Farmers and fishermen. Pay your estimated tax for 1996 using Form 1040-ES. You have until April 15 to file your 1996 income tax return (Form 1040). If you do not pay your estimated tax by this date, you must file your 1996 return and pay any tax due by March 3, 1997.

January 31

Individuals. File your income tax return (Form 1040) for 1996 if you did not pay your last installment of estimated tax by January 15. Filing your return and paying any tax due by January 31 prevents any penalty for late payment of the last installment.

All businesses. Give annual information statements to recipients of certain payments you made during 1996. (You can use a copy of the appropriate version of Form 1099 or other information return.) Payments that are covered include:

- 1) Compensation for workers who are not considered employees (including fishing boat proceeds to crew members).

- 2) Dividends and other corporate distributions.
- 3) Interest.
- 4) Amounts paid in real estate transactions.
- 5) Rent.
- 6) Royalties.
- 7) Amounts paid in broker and barter exchange transactions.
- 8) Payments of indian gaming profits to tribal members.
- 9) Profit-sharing distributions.
- 10) Retirement plan distributions.
- 11) Original issue discount.
- 12) Prizes and awards.
- 13) Medical and health care payments.
- 14) Debt cancellation (treated as payment to debtor).
- 15) Cash payments over \$10,000. (See instructions for Form 8300 *Report of Cash Payments Over \$10,000 Received in a Trade or Business.*)

See the *1996 Instructions for Forms 1099, 1098, 5498, and W-2G* for information on what payments are covered, how much the payment must be before a statement is required, which form to use, and extension of time to provide statements.

February 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 18

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 1996. 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 *1996 Instructions for Forms 1099, 1098, 5498, and W-2G* for information on what payments are covered, how much the payment must be before a return is required, what form to use, and extensions of time to file.

March 3

Farmers and fishermen. File your 1996 income tax return (Form 1040) to avoid an underpayment penalty if you owe estimated tax. However, you have until April 15 to file if you paid your 1996 estimated tax by January 15, 1997.

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 17

Corporations. File a 1996 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 1996 calendar year income tax return (Form 1120S) and pay any tax due. Provide each shareholder with a copy of Schedule K-1 (Form 1120S), *Shareholder's Share of Income, Credits, Deductions, etc.*, or a substitute Schedule K-1. If you want an automatic 6-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe.

S corporation election. File Form 2553, *Election by a Small Business Corporation*, to choose to be treated as an S corporation, beginning with calendar year 1997. If Form 2553 is filed late, S treatment will begin with calendar year 1998.

Second Quarter

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

April 10

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

April 15

Individuals. File an income tax return for 1996 (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*. Then file Form 1040 or 1040A by August 15. If you want an additional 2-month extension, file Form 2688, *Application for Additional Extension of Time To File U.S. Individual Income Tax Return*, as soon as possible so that your application can be acted on before August 15.

If you paid cash wages of \$1,000 or more in 1996 to a household employee you must file Schedule H (Form 1040 or 1040A) with your income tax return, and report any employment taxes and withheld income taxes for those employees. Report any federal unemployment (FUTA) tax on Schedule H if you paid total cash wages of \$1,000 or more in any calendar quarter of 1995 or 1996 to household employees. For more information, see Publication 926.

Individuals. If you are not paying your 1997 income tax through withholding (or will not pay in enough tax during the year that

way), pay the first installment of your 1997 estimated tax. Use Form 1040-ES. For more information, see Publication 505, *Tax Withholding and Estimated Tax*.

Partnerships. File a 1996 calendar year return (Form 1065). Provide each partner with a copy of Schedule K-1 (Form 1065), *Partner's Share of Income, Credits, Deductions, etc.*, or a substitute Schedule K-1. If you want an automatic 3-month extension of time to file the return and provide Schedule K-1, file Form 8736. Then file Form 1065 by July 15. If you need an additional 3-month extension, file Form 8800.

Corporations. Deposit the first installment of estimated income tax for 1997. A worksheet, Form 1120-W, is available to help you make an estimate of your tax for the year.

May 12

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 16

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

However, if you 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 1997 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 1997. For more information, see Publication 505.

Corporations. Deposit the second installment of estimated income tax for 1997. A worksheet, Form 1120-W, is available to help you make an estimate of your tax for the year.

Third Quarter

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

July 10

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

July 15

Partnerships. File a 1996 calendar year return (Form 1065). This due date applies

only if you were given an automatic 3-month extension. Provide each partner with a copy of Schedule K-1 (Form 1065), or a substitute K-1. If you need an additional 3-month extension, file Form 8800.

August 11

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 1996, file Form 1040 and pay any tax, interest, and penalties due. If you need an additional 2-month extension, file Form 2688.

September 10

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

September 15

Individuals. Make a payment of your 1997 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 1997. For more information, see Publication 505.

Corporations. File a 1996 calendar year income tax return (Form 1120 or 1120-A) and pay any tax due. This due date applies only if you were given an automatic 6-month extension. Otherwise, see *March 17*.

S corporations. File a 1996 calendar year income tax return (Form 1120S) and pay any tax due. This due date applies only if you were given an automatic 6-month extension. Otherwise, see *March 17*. 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 1997. A worksheet, Form 1120-W, is available to help you make an estimate of your tax for the year.

Fourth Quarter

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

October 10

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

October 15

Individuals. File a 1996 income tax return and pay any tax due. This due date applies only if you were given an additional 2-month extension.

Partnerships. File a 1996 calendar year return (Form 1065). This due date applies only if you were given an additional 3-month extension. Provide each partner with a copy of Schedule K-1 (Form 1065), or a substitute K-1.

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 1997. A worksheet, Form 1120-W, is available to help you make an estimate of your tax for the year.

Fiscal-Year Taxpayers

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

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

Individuals

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

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

Partnerships

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

Corporations and S Corporations

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

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

Form 2553, used to choose S corporation treatment, is due by the 15th day of the third

month of the first tax year to which the choice will apply or at any time during the preceding tax year.

Employer's Tax Calendar

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

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

The calendar lists due dates both for filing returns and for making deposits of these three taxes throughout the year.

These taxes are reported on:

- Form 940 (or 940-EZ)
- Form 941
- Form 943
- Form 945

Fiscal-year taxpayers. The dates in this calendar apply whether you use a fiscal year or a calendar year as your tax year. The only exception is the date for filing Forms 5500, 5500-EZ, and 5500-C/R. These forms are due by the last day of the 7th month after the plan year ends. See *July 31*, later.

Returns

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

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

Form 943. Use this form to report social security and Medicare taxes and withheld income taxes on wages if your employees are

farm workers. If you had household employees, you can include the taxes for those employees on Form 943, or on Schedule H (Form 1040 or 1040A) that you file with your income tax return. Form 943 is an annual return, due one month after the calendar year ends.

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

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

Deposit Rules

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

You determine at the start of a calendar year based on the lookback period whether you will deposit monthly or semiweekly. However, see *One-day rule*, later.

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

Lookback period for Form 941. The lookback period for calendar year 1997 is the third and fourth quarters of 1995 and the first and second quarters of 1996.

Lookback period for Form 943. The lookback period for calendar year 1997 is calendar year 1995.

Lookback period for Form 945. The lookback period for calendar year 1997 is calendar year 1995.

New employers and payers. New employers are treated as having no tax liability during the quarters they had no employees. New payers of nonpayroll items are treated as having no tax liability during the calendar years they make no such payments. These persons are subject to the monthly deposit rules (discussed later) until taxes reported in the appropriate lookback period are more than \$50,000. However, if the accumulated taxes are \$100,000 or more on any day during a deposit period, the one-day rule provisions discussed later apply.

Monthly or Semiweekly Deposits

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

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

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

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

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

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

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

Special rule for non-banking days. In addition to Federal and state holidays, Saturdays and Sundays are non-banking days. Semiweekly depositors are allowed at least 3 banking days after the end of a semiweekly period to make a deposit. This rule does not apply if you are subject to the *One-day rule* discussed later.

Example 1. Company X determines its Form 945 tax deposit rule based on the lookback period for calendar year 1997. Because the total amount of Form 945 taxes reported for calendar year 1995 is not more than \$50,000, Company X is subject to the monthly deposit rule for its Form 945 taxes for calendar year 1997.

Company X deposits Form 945 taxes accumulated during each month of calendar year 1997 by the 15th day of the following month.

Example 2. Company X determines its Form 941 tax deposit rule based on the lookback period for calendar year 1997. Because the total amount of Form 941 taxes reported for the four quarters in the lookback period is more than \$50,000, Company X is subject to the semiweekly deposit rule for its Form 941 taxes for calendar year 1997.

Company X deposits Form 941 taxes accumulated on Wednesday, Thursday, and Friday

paydays during each week of the year by the following Wednesday, and taxes accumulated on Saturday, Sunday, Monday, and Tuesday paydays during each week of the year by the following Friday.

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

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

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

- 1) **Monthly deposit rule:**
Deposit the shortfall by the due date of the related return (Form 941, Form 943, or Form 945).
- 2) **Semiweekly deposit rule:**
Deposit the shortfall by the earlier of the return due date covering that deposit, or the first Wednesday or Friday, whichever is earlier, on or after the 15th day of the month following the month the deposit was required to be made.

Penalties

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

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

- 1) If the deposit is not more than 5 days late, the penalty is 2% of the underpayment.
- 2) If the deposit is more than 5 days late but not more than 15 days late, the penalty is 5% of the underpayment.
- 3) If the deposit is more than 15 days late, the penalty is 10% of the underpayment.
- 4) If the deposit is not made within 10 days after IRS issues the first notice demanding payment, the penalty is 15% of the underpayment.

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

Federal Unemployment (FUTA) Tax

For unemployment tax reported on Form 940 (or 940-EZ), the calendar year is divided into four deposit periods. Each period is a calendar quarter, ending on March 31, June 30, September 30, or December 31. If you owe more than \$100 in undeposited federal unemployment tax on any of these dates, you must deposit what you owe by the end of the next month. If you owe \$100 or less at the end of the year (for example, 1997), you can either deposit it within one month (by February 2, 1998) or pay it when you file Form 940 (also by February 2, 1998).

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

First Quarter

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

Note. If you are subject to the semiweekly deposit rule, use Table 1, at the end of this publication, for your deposit due dates.

During January

All employers. Give your employees their copies of Form W-2 for 1996 as soon as possible. The due date is January 31.

January 2

Earned income credit. Stop advance payments of the earned income credit for any employee who did not give you a new Form W-5 for 1997.

January 15

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in December 1996.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in December 1996.

January 31

All employers. Give your employees their copies of Form W-2 for 1996.

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 1996 on all nonpayroll items, including backup withholding and withholding on pensions, annuities, gambling winnings, and payments of Indian gaming profits to tribal members. Deposit any undeposited tax. (If the total is less than \$500 and not a shortfall, you can pay it with the return.) If you have deposited the tax for the year in full and on time, you have until February 10 to file the return.

Social security, Medicare, and withheld income tax. File Form 941 for the fourth quarter of 1996. Deposit any undeposited tax. (If the total is less than \$500 and not a shortfall, you can pay it with the return.) If you have deposited the tax for the quarter in full and on time, you have until February 10 to file the return.

Farm employers. File Form 943 to report social security and Medicare taxes and withheld income tax for 1996. Deposit any undeposited tax. (If the total is less than \$500 and not a shortfall, you can pay it with the return.) If you have deposited the tax for the 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 1996. If your undeposited tax is \$100 or less, you can either pay it with your return or deposit it. If it is more than \$100, you must deposit it. However, if you have already deposited the tax you owe for the year in full and on time, you have until February 10 to file the return.

February 10

Nonpayroll taxes. File Form 945 to report income tax withheld for 1996 on all nonpayroll items. This due date applies only if you had deposited the tax for the year in full and on time. If not, you should have filed the return by January 31.

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

Farm employers. File Form 943 to report social security, Medicare, and withheld income tax for 1996. This due date applies only if you had deposited the tax for the year in full and on time. If not, you should have filed the return by January 31.

Federal unemployment tax. File Form 940 (or 940-EZ) for 1996. This due date applies only if you had deposited the tax for the year in full and on time. If not, you should have filed the return by January 31.

February 18

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 had claimed exemption from withholding in 1996, but did not give you a new Form W-4 by February 18 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 1996.

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 1996.

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

March 17

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

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

Second Quarter

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

April 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.

April 30

Social security, Medicare, and withheld income tax. File Form 941 for the first quarter of 1997. Deposit any undeposited tax. (If the total is less than \$500 and not a shortfall, you can pay it with the return.) If you have deposited the tax for the quarter in full and on time, you have until May 12 to file the return.

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

May 12

Social security, Medicare, and withheld income tax. File Form 941 for the first quarter of 1997. This due date applies only if you had deposited the tax for the quarter in full and on time. If not, you should have filed the return by April 30.

May 15

Social security, Medicare, and withheld income tax. 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 16

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 1997. Deposit any undeposited tax. (If the total is less than \$500 and not a shortfall, you can pay it with the return.) If you have deposited the tax for the quarter in full and on time, you have until August 11 to file the return.

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

All employers. If you maintain an employee benefit plan, such as a pension, profit-sharing, or stock bonus plan, file Form 5500, 5500-EZ, or 5500-C/R for calendar year 1996. If you use a fiscal year as your plan year, file the form by the last day of the 7th month after the plan year ends.

August 11

Social security, Medicare, and withheld income tax. File Form 941 for the second quarter of 1997. This due date applies only if you had deposited the tax for the quarter in full and on time. If not, you should have filed the return by July 31.

August 15

Social security, Medicare, and withheld income tax. 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.

October 31

Social security, Medicare, and withheld income tax. File Form 941 for the third quarter of 1997. Deposit any undeposited tax. (If the total is less than \$500 and not a shortfall, you can pay it with the return.) If you have deposited the tax for the quarter in full and on time, you have until November 10 to file the return.

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

During November

Income tax withholding. Ask employees whose withholding allowances will be different in 1998 to fill out a new Form W-4.

Earned income credit. Request each eligible employee who wants to receive advance payments of the earned income credit during 1998 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 1997. This due date applies only if you had deposited the tax for the quarter in full and on time. If not, you should have filed the return by October 31.

November 17

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.

Excise Tax Calendar

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

- Form 11-C, *Occupational Tax and Registration Return for Wagering*
- Form 720, *Quarterly Federal Excise Tax Return*
- Form 730, *Tax on Wagering*
- Form 2290, *Heavy Vehicle Use Tax Return*

The calendar gives the due dates both for filing returns and making deposits of these excise taxes during 1997.

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

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

Returns

Form 2290. Use this form to pay the federal use tax on heavy highway vehicles registered in your name. You must file a return 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 example, when the tax year begins each July, you must report the tax on all vehicles in use in July on a return filed by August 31. If you begin to use another vehicle in October, you must file an additional return by November 30. If any due date falls on a Saturday, Sunday, or legal holiday, file on the next business day.

You can pay the tax in a single payment with your return or in as many as four equal installments. You cannot use the installment method for a vehicle which you first use in April, May, or June. You must pay the first installment when you file the return. The later installments are due on the last day of December, March, and June. The month in which you first owed the tax determines how many installments you pay. See the instructions for Form 2290.

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

For example, if you begin accepting wagers on April 5, 1997, you must file Form 11-C before that date and again by July 1, 1997. Also see *Form 730*, next.

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

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

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

Form 720 is a quarterly return that generally must be filed by the last day of the month following a calendar quarter. However, if you are reporting communications, air transportation, or ozone-depleting chemicals taxes, Form 720 is due by the last day of the second month following the quarter.

Only one return. If you are reporting two or more excise taxes and they are due on different dates, use the later filing date. File only one Form 720.

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

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

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

Deposit Rules

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

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

Form 720 Taxes

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

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

Pay these taxes in full when you file Form 720.

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

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

Floor stocks tax on ODCs. If you are liable for the floor stocks tax on ozone-depleting chemicals (ODCs) held on January 1, 1997, you must deposit that tax by June 30, 1997. The Form 720 reporting the 1997 floor stocks tax is due by September 2, 1997.

Floor stocks tax on aviation fuel. If you are liable for the floor stocks tax on aviation fuel held on August 27, 1996, you must pay that tax by March 3, 1997. The Form 720 reporting this floor stocks tax is due by April 30, 1997.

When to Deposit

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

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

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

The 9-day rule applies to the taxes listed in *Part 1* of Form 720 except as discussed under *One-time filings*, earlier, and under the following rules.

Alternative method. Deposits of communications and air transportation taxes can be based on amounts billed or tickets sold (the alternative method) during a semimonthly period instead of on taxes actually collected during the period. Under the alternative method, taxes are considered collected during the first 7 days of the second semimonthly period following the semimonthly period in which the amounts were billed or the tickets were sold. The deposit of tax is due 3 banking days after the end of that first week. For example, the tax included in amounts billed from 1-1-97 through 1-15-97 is considered collected during the period 2-1-97 through 2-7-97, and must be deposited by 2-12-97.

14-day rule. Deposits of gasoline and diesel fuel taxes for a semimonthly period by an independent refiner or any person whose average daily production of crude oil for the preceding calendar quarter did not exceed 1,000 barrels can be made by the 14th day following the semimonthly period. The deposit must be made by transfer between accounts with the same government depository. If the 14th day is a Saturday, Sunday, or legal holiday, the due date is the immediately **preceding** day that is not a Saturday, Sunday, or legal holiday.



The 14-day rule does not apply to deposits of the tax on dyed diesel fuel used in trains or in certain intercity or local buses.

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

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

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

9-day and 14-day rules. Deposit taxes for the period beginning September 16 and ending September 25. However, deposit by EFT the taxes for the period beginning September 16 and ending September 26.

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

30y-day rule. Deposit the tax for the last 16 days of August and the period beginning September 1 and ending September 10. However, deposit by EFT the tax for the last 16 days of August and the period beginning September 1 and ending September 11.

Saturday or Sunday. If the due date (September 28 or 29) for the special September deposit falls on a Saturday, the deposit is due on the preceding Friday. If the due date falls on a Sunday, the deposit is due on the following Monday. The excise tax calendar has been adjusted for this provision.

First Quarter

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

January 9

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

January 10

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

January 14

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

January 15

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

January 24

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

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.

January 29

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

January 31

Fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. File Form 720 for the fourth quarter of 1996. However, if you also report communications, air transportation,

or ozone-depleting chemicals taxes, file one Form 720 by February 28. Make a special deposit if required.

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

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

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

February 10

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

February 12

Communications taxes under the alternative method. Deposit the tax included in amounts billed during the first 15 days of January.

February 14

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

February 18

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

February 24

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

February 26

Communications taxes under the alternative method. Deposit the tax included in amounts billed during the last 16 days of January.

February 28

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

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

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

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

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

March 3

Floor stocks tax on aviation fuel. Deposit the tax for August 27, 1996.

March 10

Communications, fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. Deposit the tax for the last 14 days of February.

March 12

Communications taxes under the alternative method. Deposit the tax included in amounts billed during the first 15 days of February.

March 14

Gasoline tax (IRS Nos. 14, 58, 59, 62, 73, 74, 75, and 76) and diesel fuel tax (IRS No. 60). If the 14-day rule applies, deposit the tax for the last 13 days of February.

March 17

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

March 24

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

March 26

Communications taxes under the alternative method. Deposit the tax included in amounts billed during the last 13 days of February.

March 28

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

March 31

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

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

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

Second Quarter

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

April 9

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

April 10

Communications taxes under the alternative method. Deposit the tax included in amounts billed during the first 15 days of March.

April 14

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

April 15

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

April 24

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

April 25

Communications taxes under the alternative method. Deposit the tax included in amounts billed during the last 16 days of March.

April 29

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

April 30

Fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. File Form 720 for the first quarter of 1997. However, if you also report communications or ozone-depleting chemicals taxes, file one Form 720 by June 2. Make a special deposit if required.

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

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

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

May 9

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

May 12

Communications taxes under the alternative method. Deposit the tax included in amounts billed during the first 15 days of April.

May 14

Gasoline tax (IRS Nos. 14, 58, 59, 62, 73, 74, 75, and 76) and diesel fuel tax (IRS No.

60). If the 14-day rule applies, deposit the tax for the last 15 days of April.

May 15

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

May 27

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

May 28

Communications taxes under the alternative method. Deposit the tax included in amounts billed during the last 15 days of April.

May 29

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

June 2

Communications and ozone-depleting chemicals taxes. File Form 720 for the first quarter of 1997.

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

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

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

June 9

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

June 11

Communications taxes under the alternative method. Deposit the tax included in amounts billed during the first 15 days of May.

June 13

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

June 16

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

June 24

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

June 25

Communications taxes under the alternative method. Deposit the tax included in amounts billed during the last 16 days of May.

June 27

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

June 30

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

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

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

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

Floor stocks tax for ozone-depleting chemicals (IRS No. 20). Deposit the tax for January 1, 1997.

Third Quarter

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

July 9

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

July 10

Communications taxes under the alternative method. Deposit the tax included in amounts billed during the first 15 days of June.

July 14

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

July 15

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

July 24

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

July 25

Communications taxes under the alternative method. Deposit the tax included in amounts billed during the last 15 days of June.

July 29

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

July 31

Fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. File Form 720 for the second quarter of 1997. However, if you also report communications or ozone-depleting chemicals taxes, file one Form 720 by September 2. Make a special deposit if required.

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

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

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

August 11

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

August 12

Communications taxes under the alternative method. Deposit the tax included in amounts billed during the first 15 days of July.

August 14

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

August 15

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

August 25

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

August 27

Communications taxes under the alternative method. Deposit the tax included in amounts billed during the last 16 days of July.

August 29

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

September 2

Communications and ozone-depleting chemicals taxes. File Form 720 for the second quarter of 1997.

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

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

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

September 9

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

September 10

Communications taxes under the alternative method. Deposit the tax included in amounts billed during the first 15 days of August.

September 12

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

September 15

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

September 24

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

September 25

Communications taxes under the alternative method. Deposit the tax included in amounts billed during the last 16 days of August.

September 29

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

Communications, fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes (special rule). Deposit the tax for the period beginning September 16 and ending September 25 (September 26 if required to deposit by EFT). This also applies to gasoline and diesel fuel taxes normally deposited under the 14-day rule.

Ozone-depleting chemicals tax (special rule). Deposit the tax for the last 16 days of

August and the period beginning September 1 and ending September 10 (September 11 if required to deposit by EFT).

Communications taxes under the alternative method (special rule). Deposit the tax included in amounts billed during the period beginning on September 1 and ending September 10 (September 11 if required to deposit by EFT).

September 30

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

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

Fourth Quarter

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

October 9

Communications, fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. Deposit the tax for the last 5 days (4 days if required to deposit by EFT) of September.

October 10

Communications taxes under the alternative method. Deposit the communications taxes included in amounts billed during the period beginning September 11 (September 12 if required to deposit by EFT) and ending September 15.

October 14

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

October 15

Ozone-depleting chemicals tax (IRS Nos. 19 and 98). Deposit the tax for the period beginning September 11 (September 12 if required to deposit by EFT) and ending September 15.

October 24

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

October 27

Communications taxes under the alternative method. Deposit the tax included in amounts billed during the last 15 days of September.

October 29

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

October 31

Fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. File Form 720 for the third quarter of 1997. However, if you also report communications or ozone-depleting chemicals taxes, file one Form 720 by December 1. Make a special deposit if required.

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

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

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

November 10

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

November 13

Communications taxes under the alternative method. Deposit the tax included in amounts billed during the first 15 days of October.

November 14

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

November 17

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

November 24

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

November 26

Communications taxes under the alternative method. Deposit the tax included in amounts billed during the last 16 days of October.

November 28

Gasoline tax (IRS Nos. 14, 58, 59, 62, 73, 74, 75, and 76) and diesel fuel tax (IRS No.

60). If the 14-day rule applies, deposit the tax for the first 15 days of November.

December 1

Communications and ozone-depleting chemicals taxes. File Form 720 for the third quarter of 1997.

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

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

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

December 9

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

December 10

Communications taxes under the alternative method. Deposit the tax included in amounts billed during the first 15 days of November.

December 12

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

December 15

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

December 24

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

December 26

Communications taxes under the alternative method. Deposit the tax included in amounts billed during the last 15 days of November.

December 29

Gasoline tax (IRS Nos. 14, 58, 59, 62, 73, 74, 75, and 76) and diesel fuel tax (IRS No.

60). If the 14-day rule applies, deposit the tax for the first 15 days of December.

December 31

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

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

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

How To Get More Information



You can get help from the IRS in several ways.

Free publications and forms. To order free publications and forms, call 1-800-TAX-FORM (1-800-829-3676). You can also write to the IRS Forms Distribution Center nearest you. Check your income tax package for the address. Your local library or post office also may have the items you need.

For a list of free tax publications, order Publication 910, *Guide to Free Tax Services*. It also contains an index of tax topics and related publications and describes other free tax information services available from IRS, including tax education and assistance programs.

If you have access to a personal computer and modem, you also can get many forms and publications electronically. See *Quick and Easy Access to Tax Help and Forms* in your income tax package for details. If space permitted, this information is at the end of this publication.

Tax questions. You can call the IRS with your tax questions. Check your income tax package or telephone book for the local number, or you can call 1-800-829-1040.

TTY/TDD equipment. If you have access to TTY/TTD equipment, you can call 1-800-829-4059 to ask tax questions or to order forms and publications. See your income tax package for the hours of operation.

Table 1. Due Dates for Deposit of Taxes for 1997 Under Semiweekly Rule

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

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.