

ESCONDIDO

AEP Security Special Duty Sheet			Invoice	
			Date	Invoice Number
			May 14, 23	E5 5152023
Bill To:				
American Electric Power				
Roland J. Chavez-Security Coordinator				
539 N. Carancahua Street				
Corpus Christi, Texas 78401				
Name: Eusebio E. Salinas Jr.				
Address: 5 FM 3292				
Crystal City, Texas 78839				
Phone: 830-374-6938				
E-Mail: Salinas780@yahoo.com				
Special Duty Detail Worked				
Job Location:			Work Order #UTXMBLG501 Capital/O&M	
Date:	Shift Worked:	Hours		
05/09/2023	1800 - 0000	6		
05/10/2023	0000 - 0600	6		
05/11/2023	1800 - 0000	6		
05/12/2023	0000 - 0600	6		
		Total Hours:	24	
Officers Hourly Rate:		\$50.00		
Total Owed to Officer:		\$1,200.00	Jon	
Officers Signature: Eusebio E. Salinas Jr.			Date: 05/14/2023	
AEP Security Review: GWR			Date: 5-15-23	
RECVD:	5-15-23			
DATE SUBMITTED:	5-16-23			

ESCONDIDO

AEP Security				Invoice	
Special Duty Sheet					
				Date	Invoice Number
				June 4, 23	ES 608 2023
Bill To:					
American Electric Power					
Roland J. Chavez-Security Coordinitor					
539 N. Carancahua Street					
Corpus Christl, Texas 78401					
Name: Euse ^{Vio} io E. Salinas Jr.					
Address: 5 FM 3292					
Crystal City, Texas 78839					
Phone: 830-374-6938					
E-Mail: Salinas780@yahoo.com					
Special Duty Detail Worked					
Job Location:					
Work Order #UTXMBLG501			Capital/O&M		
Date:	Shift Worked:	Hours			
05/30/2023	1800 - 0000	6			
05/31/2023	0000 - 0600	6			
06/01/2023	1800 - 0000	6			
06/02/2023	0000 - 0600	6			
		Total Hours:	24		
Officers Hourly Rate:		\$50.00			
Total Owed to Officer:		\$1,200.00	✓		
Officers Signature: Eusebio E. Salinas Jr. Date: 06/04/2023					
AEP Security Review: WZ Date: 6-6-23					
RECVD: 6-6-23					
DATE SUBMITTED:					

The following files are not convertible:

2023 FINAL.xlsm	(Joyce WP) _Lead-Lag Study AEP Texas
Revenue Data.xlsx	(Joyce WP) 1 - 2023 AEPTX Lead Lag
Deduction Totals.xlsx	(Joyce WP) 4 AND 5 - Pay, Net Pay, and
Expenses_V1.0.xlsx	(Joyce WP) 6b(2) - AEP Holidays.xlsx
and SUTA.xlsx	(Joyce WP) 11 - AEPTX_Prepaid
Study 20220701-20230630.xlsm	(Joyce WP) 12, 13, adn 14 - FICA, FUTA,
Lag Study Info 072022 - 062023.xlsx	(Joyce WP) 16 AEPTX Prop Tax Lead Lag
BalancesforDataRequest.Updated.xlsx	(Joyce WP) 17 - Local Franchise - Lead
BU119.xlsm	(Joyce WP) 21 -
BU169.xlsm	(Joyce WP) 22 - 2023_6 FERC_IS1
BU192.xlsm	(Joyce WP) 22 - 2023_6 FERC_IS1
BU211.xlsm	(Joyce WP) 22 - 2023_6 FERC_IS1
Transactions.xlsx	(Joyce WP) 22 - Affiliated
202306 Benefits Tax - Payroll_122023_cmj.xlsx	(Joyce WP) Copy of AEP Texas_202207 to
CAPITALIZED VS. EXPENSED BY FUNCTION.xlsx	(Joyce WP) Copy of II-D-3.4 PAYROLL
Sample_Jennifer Frederick_122123.xlsx	(Joyce WP) Copy of Payroll Deduction
with notes.xlsx	(Joyce WP) O&M Exp.xlsx
	(Joyce WP) Other O&M Sample Selections

Please see the ZIP file for this Filing on the PUC Interchange in order to access these files.

Contact centralrecords@puc.texas.gov if you have any questions.



Department
of the
Treasury

Internal
Revenue
Service

Publication 509

Cat. No. 15013X

Tax Calendars

For use in **2023**

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Future Developments

For the latest information about developments related to Pub. 509, such as legislation enacted after it was published, go to [IRS.gov/Pub509](https://www.irs.gov/pub509).

Reminders

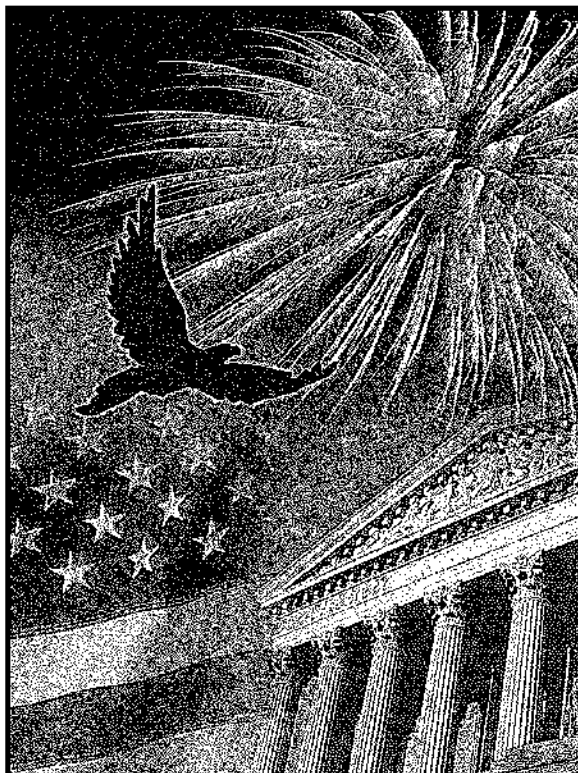
Payment of deferred employer share of social security tax from 2020. If the employer deferred paying the employer share of social security tax or the railroad retirement tax equivalent in 2020, 50% of the deferred amount of the employer share of social security tax was due by January 3, 2022, and the remainder is due by January 3, 2023. Any payments or deposits made before January 3, 2022, were first applied against the payment that was due by January 3, 2022, and then applied against the payment that is due by January 3, 2023. See the instructions for your employment tax return for more information, including how to pay the deferred amount.

Form 1099-NEC. Form 1099-NEC, Nonemployee Compensation, is used to report nonemployee compensation.

Form 1040-SR. Form 1040-SR, U.S. Tax Return for Seniors, is a tax return for senior citizens. Form 1040-SR is available to you if you were born before January 2, 1958. The form generally mirrors Form 1040.

Online IRS Tax Calendar. The IRS Tax Calendar for Businesses and Self-Employed is available online at [IRS.gov/TaxCalendar](https://www.irs.gov/TaxCalendar). This calendar is also available in Spanish.

Photographs of missing children. The IRS is a proud partner with the [National Center for Missing & Exploited Children® \(NCMEC\)](https://www.nccmec.org/). Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help



Get forms and other information faster and easier at:

- [IRS.gov](https://www.irs.gov) (English)
- [IRS.gov/Korean](https://www.irs.gov/Korean) (한국어)
- [IRS.gov/Spanish](https://www.irs.gov/Spanish) (Español)
- [IRS.gov/Russian](https://www.irs.gov/Russian) (Русский)
- [IRS.gov/Chinese](https://www.irs.gov/Chinese) (中文)
- [IRS.gov/Vietnamese](https://www.irs.gov/Vietnamese) (Tiếng Việt)

bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

Introduction

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

- Filing tax forms,
- Paying taxes, and
- 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 Tax Calendar,
 - b. Employer's Tax Calendar, and
 - c. Excise Tax Calendar.
3. A table showing the semiweekly deposit due dates for payroll taxes for 2023.

Most of the due dates discussed in this publication are also included in the online IRS Tax Calendar for Businesses and Self-Employed, available at [IRS.gov/TaxCalendar](https://www.irs.gov/TaxCalendar). The online IRS Tax Calendar is also available in Spanish.

Who should use this publication? Primarily, employers need to use this publication. However, the *General Tax Calendar*, later, has important due dates for all businesses and individuals. Anyone who must pay excise taxes may need the *Excise Tax Calendar*, later.

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

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

Which calendar(s) should I use? To decide which calendar(s) to use, first look at the *General Tax Calendar*, later, and highlight the dates that apply to you. If you're an employer, also

use the *Employer's Tax Calendar*, later. If you must pay excise taxes, use the *Excise Tax Calendar*, later. Depending on your situation, you may need to use more than one calendar.

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

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

What isn't included in these calendars? The calendars don't cover the employment or excise tax deposit rules. You can find the deposit rules for employment taxes in Pub. 15. The deposit rules for excise taxes are in Pub. 510 and in the Instructions for Form 720. In addition, the calendars don't cover filing forms and other requirements for:

- Estate taxes,
- Gift taxes,
- Trusts,
- Exempt organizations,
- Certain types of corporations,
- Foreign partnerships, or
- Nonresident aliens.

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

You can send us comments through [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or, you can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments and suggestions as we revise our tax forms, instructions, and publications. **Don't** send tax questions, tax returns, or payments to the above address.

Getting answers to your tax questions. If you have a tax question not answered by this publication or the *How To Get Tax Help* section at the end of this publication, go to the IRS Interactive Tax Assistant page at [IRS.gov/Help/ITA](https://www.irs.gov/Help/ITA) where you can find topics by using the search feature or viewing the categories listed.

Getting tax forms, instructions, and publications. Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to download current and prior-year forms, instructions, and publications.

Ordering tax forms, instructions, and publications. Go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to order current forms, instructions, and publications; call 800-829-3676 to order prior-year forms and instructions. The IRS will process your order for forms and publications as soon as possible. **Don't** resubmit requests you've already sent us. You can get forms and publications faster online.

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. 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 or Form 1040-SR; certain business tax returns such as Forms 1120, 1120-S, and 1065; certain employment tax returns such as Forms 940 and 941; certain excise tax returns such as Forms 720, 2290, and 8849; and Form 1099 and other information returns. Go to [IRS.gov/efile](https://www.irs.gov/efile) for more information.
- You can pay taxes online or by phone using the Electronic Federal Tax Payment System (EFTPS). For detailed information about using this free service, see *Electronic deposit requirement*, later.

Use these electronic options to make filing and paying taxes easier. For more information on electronic payments, go to [IRS.gov/Payments](https://www.irs.gov/Payments).

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 Pub. 15 for the employment tax deposit rules. For the excise tax deposit rules, see Pub. 510 or the Instructions for Form 720.

Electronic deposit requirement. You must use electronic funds transfer (EFT) to make all federal tax deposits. Generally, an EFT is made using EFTPS. If you don't want to use EFTPS, you can arrange for your tax professional, financial institution, payroll service, or other trusted third party to make electronic deposits on your behalf. EFTPS is a free service provided by the Department of the Treasury. Services provided by your tax professional, financial institution, payroll service, or other third party may have a fee.

To get more information or to enroll in EFTPS, go to [EFTPS.gov](https://www.EFTPS.gov) or call 800-555-4477. To contact EFTPS using Telecommunications Relay Services (TRS) for people who are deaf, hard of hearing, or have a speech disability, dial 711 and then provide the TRS assistant the 800-555-4477 number above or 800-733-4829.

Table 1. Useful Publications

IF you're...	THEN you may need...
an employer	<ul style="list-style-type: none"> • Pub. 15, Employer's Tax Guide. • Pub. 15-A, Employer's Supplemental Tax Guide. • Pub. 15-B, Employer's Tax Guide to Fringe Benefits. • Pub. 15-T, Federal Income Tax Withholding Methods. • Pub. 926, Household Employer's Tax Guide.
a farmer	<ul style="list-style-type: none"> • Pub. 51, Agricultural Employer's Tax Guide. • Pub. 225, Farmer's Tax Guide.
an individual	<ul style="list-style-type: none"> • Pub. 505, Tax Withholding and Estimated Tax.
required to pay excise taxes	<ul style="list-style-type: none"> • Pub. 510, Excise Taxes.

Additional information about EFTPS is also available in Pub. 966.



If you fail to timely, properly, and fully make your federal tax deposit, you may be subject to a failure-to-deposit penalty. For an EFTPS deposit to be on time, you must submit the deposit by 8 p.m. Eastern time the day before the date the deposit is due.

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, the act is considered to be performed timely if it is performed no later than the next day that isn't a Saturday, Sunday, or legal holiday. The term "legal holiday" means any legal holiday in the District of Columbia. The calendars provided in this publication make the adjustments for Saturdays, Sundays, and legal holidays. But you must make any adjustments for statewide legal holidays, as discussed later.



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

Legal holidays. Legal holidays occurring in 2023 are listed below.

- January 2—New Year's Day (observed)
- January 16—Birthday of Martin Luther King, Jr.
- February 20—Washington's Birthday
- April 17—District of Columbia Emancipation Day (observed)
- May 29—Memorial Day
- June 19—Juneteenth National Independence Day
- July 4—Independence Day
- September 4—Labor Day
- October 9—Columbus Day
- November 10—Veterans Day (observed)
- November 23—Thanksgiving Day
- December 25—Christmas Day

Statewide legal holidays. In general, a statewide legal holiday delays a due date for filing a return only if the IRS office where you're required to file is located in that state. For individuals, a statewide legal holiday also delays a due date for filing a return for residents of that state. A statewide legal holiday doesn't delay a due date for making a federal tax deposit.

Penalties. Whenever possible, you should take action before the listed due date. If you're 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 (PDSs) designated by the IRS to meet the timely mailing as timely filing/paying rule for tax returns and payments.

Go to [IRS.gov/PDS](https://www.irs.gov/PDS) for the current list of designated PDSs. For the IRS mailing address to use if you're using a PDS, go to [IRS.gov/PDSstreetAddresses](https://www.irs.gov/PDSstreetAddresses). Select the mailing address listed on the webpage that is in the same state as the address to which you would mail

the return without a payment, as shown in the instructions for your tax return.

The PDS can tell you how to get written proof of the mailing date.



PDSs can't 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 2023 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, later.

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.

January 17

Individuals. Make a payment of your estimated tax for 2022 if you didn't pay your income tax for the year through withholding (or didn't pay in enough tax that way). Use Form 1040-ES. This is the final installment date for 2022 estimated tax payments. However, you don't have to make this payment if you file your 2022 return (Form 1040 or Form 1040-SR) and pay all tax due by January 31, 2023.

Farmers and fishermen. Pay your estimated tax for 2022 using Form 1040-ES. You have until April 18 to file your 2022 income tax return (Form 1040 or Form 1040-SR). If you don't pay your estimated tax by January 17, you must file your 2022 return and pay all tax due by March 1, 2023, to avoid an estimated tax penalty.

January 31

Individuals who must make estimated tax payments. If you didn't pay your last installment of estimated tax by January 17, you may choose (but aren't required) to file your income tax return (Form 1040 or Form 1040-SR) for 2022 by January 31. Filing your return and paying all tax due by January 31 prevents any penalty for late payment of the last installment. If you can't file and pay your tax by January 31, file and pay your tax by April 18.

All businesses. Give annual information statements to recipients of certain payments you made during 2022. 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 aren't considered employees (including fishing boat proceeds to crew members).
- Dividends and other corporate distributions.
- Interest.
- Rent.
- Royalties.
- Payments of Indian gaming profits to tribal members.
- Profit-sharing distributions.
- Retirement plan distributions.
- Original issue discount.
- Prizes and awards.
- Medical and health care payments.
- Debt cancellation (treated as payment to debtor).
- Cash payments over \$10,000. See the Form 8300 instructions.

See the General Instructions for Certain Information Returns for information on what payments are covered, how much the payment must be before a statement is required, which form to use, when to file, and extensions of time to provide statements to the IRS. Form 1099-B, Proceeds From Broker and Barter Exchange Transactions; Form 1099-S, Proceeds From Real Estate Transactions; and certain reporting on Form 1099-MISC, Miscellaneous Information, are due to recipients by February 15.

Payers of nonemployee compensation.

File Form 1099-NEC for nonemployee compensation paid in 2022.

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.

All businesses. Give annual information statements to recipients of certain payments you made during 2022. You can use the appropriate version of Form 1099 or other information return. Form 1099 can be issued electronically with the consent of the recipient. This due date applies only to the following types of payments.

- All payments reported on Form 1099-B.
- All payments reported on Form 1099-S.

- Substitute payments reported in box 8 or gross proceeds paid to an attorney reported in box 10 of Form 1099-MISC.

February 28

All businesses. File information returns (for example, certain Forms 1099) for certain payments you made during 2022. These payments are described under *All businesses* under January 31, earlier. However, Form 1099-NEC reporting nonemployee compensation must be filed by 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 *General Instructions for Certain Information Returns* 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 1097, 1098, 1099 (except a Form 1099-NEC reporting nonemployee compensation), 3921, 3922, or W-2G electronically, your due date for filing them with the IRS will be extended to March 31. The due date for giving the recipient these forms generally remains January 31.

March 1

Farmers and fishermen. File your 2022 income tax return (Form 1040 or Form 1040-SR) and pay all tax due. However, you have until April 18 to file if you paid your 2022 estimated tax by January 17, 2023.

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

Partnerships. File a 2022 calendar year return (Form 1065). Provide each partner with a copy of their Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., or substitute Schedule K-1 (Form 1065), and, if applicable, Schedule K-3 (Form 1065), Partner's Share of Income, Deductions, Credits, etc.—International, or substitute Schedule K-3 (Form 1065).

To request an automatic 6-month extension of time to file the return, file Form 7004. Then, file the return and provide each partner with a copy of their final or amended (if required) Schedule K-1 (Form 1065) and, if applicable, Schedule K-3 (Form 1065) by September 15.

S corporations. File a 2022 calendar year income tax return (Form 1120-S) and pay any tax due. Provide each shareholder with a copy of their Schedule K-1 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc., or substitute Schedule K-1 (Form 1120-S), and, if applicable, Schedule K-3 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits,

etc.—International, or substitute Schedule K-3 (Form 1120-S).

To request an automatic 6-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe in tax. Then, file the return; pay any tax, interest, and penalties due; and provide each shareholder with a copy of their Schedule K-1 (Form 1120-S) and, if applicable, Schedule K-3 (Form 1120-S) by September 15.

S corporation election. File Form 2553 to elect to be treated as an S corporation beginning with calendar year 2023. If Form 2553 is filed late, S corporation treatment will begin with calendar year 2024.

March 31

Electronic filing of Forms 1097, 1098, 1099, 3921, 3922, and W-2G. File Forms 1097, 1098, 1099 (except a Form 1099-NEC reporting nonemployee compensation), 3921, 3922, and W-2G with the IRS. This due date applies only if you file electronically. Otherwise, see *All businesses* under February 28, earlier.

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

For information about filing Forms 1097, 1098, 1099, 3921, 3922, and W-2G electronically, see Pub. 1220.

Second Quarter

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

April 10

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

April 18

Individuals. File a 2022 Form 1040 or Form 1040-SR and pay any tax due. If you want an automatic 6-month extension of time to file the return, file Form 4868 and pay what you estimate you owe in tax to avoid penalties and interest. For more information, see Form 4868. Then, file Form 1040 or Form 1040-SR by October 16.

If you're not paying your 2023 income tax through withholding (or won't pay in enough tax during the year that way), pay the first installment of your 2023 estimated tax. Use Form 1040-ES. For more information, see Pub. 505.

Household employers. If you paid cash wages of \$2,400 or more in 2022 to a household employee, you must file Schedule H (Form 1040), Household Employment Taxes. If you're required to file a federal income tax return (Form 1040 or Form 1040-SR), file Schedule H (Form 1040) with the return and report any household employment taxes. Report any federal unemployment (FUTA) tax on Schedule H (Form 1040) if you paid total

cash wages of \$1,000 or more in any calendar quarter of 2021 or 2022 to household employees. Also, report any income tax you withheld for your household employees. For more information, see Pub. 926.

Corporations. File a 2022 calendar year income tax return (Form 1120) and pay any tax due. If you want an automatic 6-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe in taxes.

Deposit the first installment of estimated income tax for 2023.

May 10

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

June 12

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

June 15

Individuals. If you're a U.S. citizen or resident alien living and working (or on military duty) outside the United States and Puerto Rico, file Form 1040 or Form 1040-SR and pay any tax, interest, and penalties due. Otherwise, see *Individuals* under April 18, earlier. If you want additional time to file your return, file Form 4868 to obtain 4 additional months to file and pay what you estimate you owe in tax to avoid penalties and interest. Then, file Form 1040 or Form 1040-SR by October 16.

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

Individuals. Make a payment of your 2023 estimated tax if you're not paying your income tax for the year through withholding (or won't pay in enough tax that way). Use Form 1040-ES. This is the second installment date for estimated tax in 2023. For more information, see Pub. 505.

Corporations. Deposit the second installment of estimated income tax for 2023.

Third Quarter

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

July 10

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

August 10

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

September 11

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

September 15

Individuals. Make a payment of your 2023 estimated tax if you're not paying your income tax for the year through withholding (or won't pay in enough tax that way). Use Form 1040-ES. This is the third installment date for estimated tax in 2023. For more information, see Pub. 505.

Partnerships. File a 2022 calendar year return (Form 1065). This due date applies only if you timely requested an automatic 6-month extension. Otherwise, see *Partnerships* under March 15, earlier. Provide each partner with a copy of their final or amended Schedule K-1 (Form 1065) or substitute Schedule K-1 (Form 1065) and, if applicable, Schedule K-3 (Form 1065) or substitute Schedule K-3 (Form 1065).

S corporations. File a 2022 calendar year income tax return (Form 1120-S) and pay any tax, interest, and penalties due. This due date applies only if you timely requested an automatic 6-month extension of time to file the return. Otherwise, see *S corporations* under March 15, earlier. Provide each shareholder with a copy of their final or amended Schedule K-1 (Form 1120-S) or substitute Schedule K-1 (Form 1120-S) and, if applicable, Schedule K-3 (Form 1120-S) or substitute Schedule K-3 (Form 1120-S).

Corporations. Deposit the third installment of estimated income tax for 2023.

Fourth Quarter

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

October 10

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

October 16

Individuals. If you have an automatic 6-month extension to file your income tax return for 2022, file Form 1040 or Form 1040-SR and pay any tax, interest, and penalties due.

Corporations. File a 2022 calendar year income tax return (Form 1120) and pay any

tax, interest, and penalties due. This due date applies only if you timely requested an automatic 6-month extension. Otherwise, see *Corporations* under April 18, earlier.

November 13

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

December 11

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

December 15

Corporations. Deposit the fourth installment of estimated income tax for 2023.

Fiscal-Year Taxpayers

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



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

Individuals

Form 1040 or Form 1040-SR. This form is due on the 15th day of the 4th month after the end of your tax year. Form 4868 is used to request an extension of time to file Form 1040 or Form 1040-SR.

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 3rd month after the end of the partnership's tax year. Provide each partner with a copy of their Schedule K-1 (Form 1065) or substitute Schedule K-1 (Form 1065) and, if applicable, Schedule K-3 (Form 1065) or substitute Schedule K-3 (Form 1065) by the 15th day of the 3rd month after the end of the partnership's tax year. Form 7004 is used to request an automatic 6-month extension of time to file Form 1065.

Corporations and S Corporations

Form 1120 (or Form 7004). This form is due on the 15th day of the 4th month after the end of the corporation's tax year. However, a corporation with a fiscal tax year ending June 30 must file by the 15th day of the 3rd month after the

end of its tax year. A corporation with a short tax year ending anytime in June will be treated as if the short year ended on June 30, and must file by the 15th day of the 3rd month after the end of its tax year.

Form 7004 is used to request an automatic 6-month extension of time to file Form 1120. However, corporations with a fiscal tax year ending June 30, or a short tax year treated as if the short year ended June 30, will use Form 7004 to request an automatic 7-month extension of time to file Form 1120.

Form 1120-S (or Form 7004). This form is due on the 15th day of the 3rd month after the end of the corporation's tax year. Provide each shareholder with a copy of their Schedule K-1 (Form 1120-S) or substitute Schedule K-1 (Form 1120-S) and, if applicable, Schedule K-3 (Form 1120-S) or substitute Schedule K-3 (Form 1120-S) by the 15th day of the 3rd month after the end of the corporation's tax year. Form 7004 is used to request an automatic 6-month extension of time to file Form 1120-S.

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

Form 2553. This form is used to choose S corporation treatment. It is due no more than 2 months and 15 days after the beginning of the tax year the election is to take effect or at any time during the preceding tax year.

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 Pub. 15, which gives the deposit rules.

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

1. Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return. This form is due the last day of the first calendar month after the calendar year ends. Use it to report the FUTA tax on wages you paid.
2. Form 941, Employer's QUARTERLY Federal Tax Return. This form is due the last day of the first calendar month after the calendar quarter ends. Use it to report social security and Medicare taxes and withheld income taxes on wages if your

employees aren't farm workers or household employees.

3. **Form 943, Employer's Annual Federal Tax Return for Agricultural Employees.** This form is due the last day of the first calendar month after the calendar year ends. Use it to report social security and Medicare taxes and withheld income taxes on wages if your employees are farm workers.
4. **Form 944, Employer's ANNUAL Federal Tax Return.** This form is due the last day of the first calendar month after the calendar year ends. Certain small employers use it instead of Form 941 to report social security and Medicare taxes and withheld income tax.
5. **Form 945, Annual Return of Withheld Federal Income Tax.** This form is due the last day of the first calendar month after the calendar year ends. Use it to report income tax withheld on all nonpayroll items. A list of nonpayroll items is available in the Instructions for Form 945.

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, Annual Return/Report of Employee Benefit Plan, and 5500-EZ, Annual Return of A One-Participant (Owners/Partners and Their Spouses) Retirement Plan or A Foreign Plan. These employee benefit plan forms are due by the last day of the seventh month after the plan year ends. See *All employers* under July 31, later. For more information on filing these forms, go to [IRS.gov/Form5500](https://www.irs.gov/Form5500).

Extended due dates. If you timely deposit in full the tax you're required to report on Form 940, 941, 943, 944, or 945, you may file the return by the 10th day of the 2nd month that follows the end of the return period.



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

First Quarter

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

During January

All employers. Give your employees their copies of Form W-2, Wage and Tax Statement, for 2022 by January 31, 2023. If the employee agreed to receive Form W-2 electronically, have it posted on a website and notify the employee of the posting.

January 3

Payment of deferred employer share of social security tax from 2020. If the employer deferred paying the employer share of

social security tax or the railroad retirement tax equivalent in 2020, 50% of the deferred amount of the employer share of social security tax was due by January 3, 2022. The remaining 50% of the deferred amount of the employer share of social security tax is due by January 3, 2023. Any payments or deposits made before January 3, 2022, were first applied against the payment due by January 3, 2022, and then applied against the payment due on January 3, 2023. See the instructions for your employment tax return for more information, including how to pay the deferred amount.

January 17

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments made in December 2022.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in December 2022.

January 31

All employers. Give your employees their copies of Form W-2 for 2022. If an employee agreed to receive Form W-2 electronically, have it posted on a website and notify the employee of the posting.

File Form W-3, Transmittal of Wage and Tax Statements, along with Copy A of all the Forms W-2 you issued for 2022.

Payers of nonemployee compensation. File Form 1099-NEC for nonemployee compensation paid in 2022.

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 2022 on all nonpayroll items, including backup withholding and withholding on pensions, annuities, IRAs, gambling winnings, and payments of Indian gaming profits to tribal members. Deposit or pay any undeposited tax under the accuracy of deposits rule. 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 timely, properly, and in full, you have until February 10 to file the return.

Social security, Medicare, and withheld income tax. File Form 941 for the fourth quarter of 2022. Deposit or pay any undeposited tax under the accuracy of deposits rule. 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 timely, properly, and in full, you have until February 10 to file the return.

Certain small employers. File Form 944 to report social security and Medicare taxes and withheld income tax for 2022. Deposit or pay any undeposited tax under the accuracy of deposits rule. If your tax liability is \$2,500 or more for 2022 but less than \$2,500 for the

fourth quarter, deposit any undeposited tax or pay it in full with a timely filed return. If you deposited the tax for the year timely, properly, and in full, 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 2022. Deposit or pay any undeposited tax under the accuracy of deposits rule. 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 timely, properly, and in full, you have until February 10 to file the return.

Federal unemployment (FUTA) tax. File Form 940 for 2022. If your undeposited tax is \$500 or less, you can either pay it with your return or deposit it. If it is more than \$500, you must deposit it. However, if you deposited the tax for the year timely, properly, and in full, you have until February 10 to file the return.

February 10

Nonpayroll taxes. File Form 945 to report income tax withheld for 2022 on all nonpayroll items. This due date applies only if you deposited the tax for the year timely, properly, and in full.

Social security, Medicare, and withheld income tax. File Form 941 for the fourth quarter of 2022. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

Certain small employers. File Form 944 to report social security and Medicare taxes and withheld income tax for 2022. This due date applies only if you deposited the tax for the year timely, properly, and in full.

Farm employers. File Form 943 to report social security and Medicare taxes and withheld income tax for 2022. This due date applies only if you deposited the tax for the year timely, properly, and in full.

Federal unemployment (FUTA) tax. File Form 940 for 2022. This due date applies only if you deposited the tax for the year timely, properly, and in full.

February 15

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

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

February 16

All employers. Begin withholding income tax from the pay of any employee who claimed exemption from withholding in 2022, but didn't give you Form W-4 (or Form W-4(SP), its Spanish version) to continue the exemption this year.

February 28

Payers of gambling winnings. File Form 1096 along with Copy A of all the Forms W-2G you issued for 2022.

If you file Forms W-2G electronically, 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.

Health coverage reporting to IRS. If you're an Applicable Large Employer, file paper Forms 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns, and 1095-C with the IRS. For all other providers of minimum essential coverage, file paper Forms 1094-B, Transmittal of Health Coverage Information Returns, and 1095-B with the IRS. If you're filing any of these forms with the IRS electronically, your due date for filing them will be extended to March 31. See the Instructions for Forms 1094-B and 1095-B, and the Instructions for Forms 1094-C and 1095-C for more information about the information reporting requirements.

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 paper Forms 8027 if you have more than one establishment.

If you file Forms 8027 electronically, your due date for filing them with the IRS will be extended to March 31.

March 2

Health coverage reporting to employees. If you're an Applicable Large Employer, provide Form 1095-C, Employer-Provided Health Insurance Offer and Coverage, to full-time employees. For all other providers of minimum essential coverage, provide Form 1095-B, Health Coverage, to responsible individuals. See the Instructions for Forms 1094-B and 1095-B, and the Instructions for Forms 1094-C and 1095-C for more information about the information reporting requirements.

March 15

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

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

March 31

Electronic filing of Forms W-2G. File copies of all the Forms W-2G you issued for 2022. This due date applies only if you electronically file. Otherwise, see *Payers of gambling winnings* under February 28, earlier.

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

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

Electronic filing of Forms 8027. File Forms 8027 for 2022. This due date applies only if you electronically file. Otherwise, see *Large food and beverage establishment employers* under February 28, earlier.

Electronic filing of Forms 1094-C and 1095-C and Forms 1094-B and 1095-B.

If you're an Applicable Large Employer, file electronic Forms 1094-C and 1095-C with the IRS. For all other providers of minimum essential coverage, file electronic Forms 1094-B and 1095-B with the IRS. Otherwise, see *Health coverage reporting to IRS* under February 28, earlier.

Second Quarter

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

April 18

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

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

Household employers. If you paid cash wages of \$2,400 or more in 2022 to a household employee, you must file Schedule H (Form 1040). If you're required to file a federal income tax return (Form 1040 or Form 1040-SR), file Schedule H (Form 1040) with the return and report any household employment taxes. Report any federal unemployment (FUTA) tax on Schedule H (Form 1040) if you paid total cash wages of \$1,000 or more in any calendar quarter of 2021 or 2022 to household employees. Also, report any income tax you withheld for your household employees. For more information, see Pub. 926.

May 1

Social security, Medicare, and withheld income tax. File Form 941 for the first quarter of 2023. Deposit or pay any undeposited tax under the accuracy of deposits rule. 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 timely, properly, and in full, you have until May 10 to file the return.

Federal unemployment (FUTA) 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 2023. This due date applies only if

you deposited the tax for the quarter timely, properly, and in full.

May 15

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

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

June 15

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

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

Third Quarter

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

July 17

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

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

July 31

Social security, Medicare, and withheld income tax. File Form 941 for the second quarter of 2023. Deposit or pay any undeposited tax under the accuracy of deposits rule. 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 timely, properly, and in full, you have until August 10 to file the return.

Certain small employers. Deposit any undeposited tax if your tax liability is \$2,500 or more for 2023 but less than \$2,500 for the second quarter.

Federal unemployment (FUTA) 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 2022. 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. For more information on filing these forms, go to [IRS.gov/Form5500](https://www.irs.gov/Form5500).

August 10

Social security, Medicare, and withheld income tax. File Form 941 for the second quarter of 2023. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

August 15

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

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

September 15

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

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

Fourth Quarter

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

October 16

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

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

October 31

Social security, Medicare, and withheld income tax. File Form 941 for the third quarter of 2023. Deposit or pay any undeposited tax under the accuracy of deposits rule. 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 timely, properly, and in full, you have until November 13 to file the return.

Certain small employers. Deposit any undeposited tax if your tax liability is \$2,500 or more for 2023 but less than \$2,500 for the third quarter.

Federal unemployment (FUTA) tax. Deposit the tax owed through September if more than \$500.

During November

Income tax withholding. Encourage employees to fill out a new Form W-4 or Form W-4(SP) for 2024 if they experienced any personal or financial changes. Examples of

changes that could require a new Form W-4 include changing the filing status on a tax return, changing the number of jobs worked during the year, and other income, deductions, or credits. The 2024 revision of Form W-4 will be available at [IRS.gov/FormW4](https://www.irs.gov/FormW4) by mid-December.

November 13

Social security, Medicare, and withheld income tax. File Form 941 for the third quarter of 2023. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

November 15

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

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

December 15

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

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

Excise Tax Calendar

This tax calendar gives the due dates for filing returns and making deposits of excise taxes. Use this calendar with Pub. 510. Also, see the instructions for Forms 11-C, 720, 730, and 2290 for more information. References to Form 2290 also apply to Form 2290(SP).

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're 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 below.
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:
 - a. Environmental taxes,
 - b. Communications and air transportation taxes,
 - c. Fuel taxes,
 - d. Retail tax,
 - e. Ship passenger tax, and
 - f. 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 above.
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 isn't 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 isn't 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. For more information, see the Instructions for Form 720.

The *Excise Tax Calendar* has been adjusted for all of 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 3

Wagering tax. File Form 730 and pay the tax on wagers accepted during November 2022.

Heavy highway vehicle use tax. File Form 2290 and pay the tax for vehicles first used in November 2022.

January 11

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the first 15 days of December 2022.

January 13

Regular method taxes. Deposit the tax for the last 16 days of December 2022.

January 25

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the last 16 days of December 2022.

January 27

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 2022.

Wagering tax. File Form 730 and pay the tax on wagers accepted during December 2022.

Heavy highway vehicle use tax. File Form 2290 and pay the tax for vehicles first used in December 2022.

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 27

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the last 16 days of January.

February 28

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

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

March 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 27

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the last 13 days of February.

March 29

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

March 31

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

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

Second Quarter

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

April 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 26

Communications and air transportation taxes under the alternative method.

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

April 28

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

May 1

Form 720 taxes. File Form 720 for the first quarter of 2023.

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

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

May 10

Communications and air transportation taxes under the alternative method.

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

May 12

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 26

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 12

Communications and air transportation taxes under the alternative method.

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

June 14

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.

Floor stocks tax for ozone-depleting chemicals (IRS No. 20). Deposit the tax for January 1, 2023.

Third Quarter

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

July 3

Occupational excise taxes. File Form 11-C to register and pay the annual tax if you're in the business of accepting 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 26

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

July 28

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

July 31

Form 720 taxes. File Form 720 for the second quarter of 2023.

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 14

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 full year's tax on all vehicles you have in use during the month of 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 29

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

Regular method taxes (special September deposit rule). Deposit the tax for the period beginning September 16 and ending September 26.

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 11.

Fourth Quarter

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

October 2

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

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

October 12

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 12 and ending September 15.

October 13

Regular method taxes (special September deposit rule). Deposit the tax for the last 4 days of September.

October 25

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

October 27

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

October 31

Form 720 taxes. File Form 720 for the third quarter of 2023.

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 13

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

November 14

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 for vehicles first used in October.

December 14

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

tickets sold during the last 15 days of November.

December 29

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

December 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 28

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or

Table 2. Due Dates for Electronic Funds Transfer of Taxes for 2023 Under the Semiweekly Rule

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

Note. This calendar reflects all legal holidays.

How To Get Tax Help

If you have questions about a tax issue; need help preparing your tax return; or want to download free publications, forms, or instructions, go to [IRS.gov](https://www.irs.gov) to find resources that can help you right away.

Preparing and filing your tax return. After receiving all your wage and earnings state-

ments (Forms W-2, W-2G, 1099-R, 1099-MISC, 1099-NEC, etc.); unemployment compensation statements (by mail or in a digital format) or other government payment statements (Form 1099-G); and interest, dividend, and retirement statements from banks and investment firms (Forms 1099), you have several options to choose from to prepare and file your tax return. You can prepare the tax return yourself, see if you qualify for free tax preparation, or hire a tax professional to prepare your return.

Free options for tax preparation. Go to [IRS.gov](https://www.irs.gov) to see your options for preparing and filing your return online or in your local community, if you qualify, which include the following.

- **Free File.** This program lets you prepare and file your federal individual income tax return for free using brand-name tax-preparation-and-filing software or Free File fillable forms. However, state tax preparation may not be available through Free File. Go to [IRS.gov/FreeFile](https://www.irs.gov/FreeFile) to see if you qualify for

free online federal tax preparation, e-filing, and direct deposit or payment options.

- **VITA.** The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. Go to [IRS.gov/VITA](https://irs.gov/VITA), download the free IRS2Go app, or call 800-906-9887 for information on free tax return preparation.
- **TCE.** The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors. Go to [IRS.gov/TCE](https://irs.gov/TCE), download the free IRS2Go app, or call 888-227-7669 for information on free tax return preparation.
- **Militax.** Members of the U.S. Armed Forces and qualified veterans may use Militax, a free tax service offered by the Department of Defense through Military OneSource. For more information, go to [MilitaryOneSource \(MilitaryOneSource.mil/Militax\)](https://MilitaryOneSource.MilitaryOneSource.mil/Militax).

Also, the IRS offers Free Fillable Forms, which can be completed online and then filed electronically regardless of income.

Using online tools to help prepare your return. Go to [IRS.gov/Tools](https://irs.gov/Tools) for the following.

- The [Earned Income Tax Credit Assistant \(IRS.gov/EITCAssistant\)](https://irs.gov/EITCAssistant) determines if you're eligible for the earned income credit (EIC).
- The [Online EIN Application \(IRS.gov/EIN\)](https://irs.gov/EIN) helps you get an employer identification number (EIN) at no cost.
- The [Tax Withholding Estimator \(IRS.gov/W4app\)](https://irs.gov/W4app) makes it easier for you to estimate the federal income tax you want your employer to withhold from your paycheck. This is tax withholding. See how your withholding affects your refund, take-home pay, or tax due.
- The [First-Time Homebuyer Credit Account Look-up \(IRS.gov/HomeBuyer\)](https://irs.gov/HomeBuyer) tool provides information on your repayments and account balance.
- The [Sales Tax Deduction Calculator \(IRS.gov/SalesTax\)](https://irs.gov/SalesTax) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040).



Getting answers to your tax questions. On IRS.gov, you can get up-to-date information on current events and changes in tax law.

- [IRS.gov/Help](https://irs.gov/Help): A variety of tools to help you get answers to some of the most common tax questions.
- [IRS.gov/ITA](https://irs.gov/ITA): The Interactive Tax Assistant, a tool that will ask you questions and, based on your input, provide answers on a number of tax law topics.
- [IRS.gov/Forms](https://irs.gov/Forms): Find forms, instructions, and publications. You will find details on the most recent tax changes and interactive links to help you find answers to your questions.

- You may also be able to access tax law information in your electronic filing software.

Need someone to prepare your tax return?

There are various types of tax return preparers, including enrolled agents, certified public accountants (CPAs), accountants, and many others who don't have professional credentials. If you choose to have someone prepare your tax return, choose that preparer wisely. A paid tax preparer is:

- Primarily responsible for the overall substantive accuracy of your return,
- Required to sign the return, and
- Required to include their preparer tax identification number (PTIN).

Although the tax preparer always signs the return, you're ultimately responsible for providing all the information required for the preparer to accurately prepare your return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters. For more information on how to choose a tax preparer, go to [Tips for Choosing a Tax Preparer](https://irs.gov/ChoosingATaxPreparer) on IRS.gov.

Coronavirus. Go to [IRS.gov/Coronavirus](https://irs.gov/Coronavirus) for links to information on the impact of the coronavirus, as well as tax relief available for individuals and families, small and large businesses, and tax-exempt organizations.

Employers can register to use Business Services Online.

The Social Security Administration (SSA) offers online service at [SSA.gov/employer](https://ssa.gov/employer) for fast, free, and secure online W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W-2 and Form W-2c, Corrected Wage and Tax Statement.

IRS social media. Go to [IRS.gov/SocialMedia](https://irs.gov/SocialMedia) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are our highest priority. We use these tools to share public information with you. **Don't** post your social security number (SSN) or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- [Youtube.com/irsvideos](https://youtube.com/irsvideos).
- [Youtube.com/irsvideosmultilingua](https://youtube.com/irsvideosmultilingua).
- [Youtube.com/irsvideosASL](https://youtube.com/irsvideosASL).

Watching IRS videos. The IRS Video portal ([IRSVideos.gov](https://irsvideos.gov)) contains video and audio presentations for individuals, small businesses, and tax professionals.

Online tax information in other languages.

You can find information on [IRS.gov/MyLanguage](https://irs.gov/MyLanguage) if English isn't your native language.

Free Over-the-Phone Interpreter (OPI) Service.

The IRS is committed to serving our multilingual customers by offering OPI services. The OPI Service is a federally funded program and

is available at Taxpayer Assistance Centers (TACs), other IRS offices, and every VITA/TCE return site. The OPI Service is accessible in more than 350 languages.

Accessibility Helpline available for taxpayers with disabilities.

Taxpayers who need information about accessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to current and future accessibility products and services available in alternative media formats (for example, braille, large print, audio, etc.). The Accessibility Helpline doesn't have access to your IRS account. For help with tax law, refunds, or account-related issues, go to [IRS.gov/LetUsHelp](https://irs.gov/LetUsHelp).

Note. Form 9000, Alternative Media Preference, or Form 9000(SP) allows you to elect to receive certain types of written correspondence in the following formats.

- Standard Print.
- Large Print.
- Braille.
- Audio (MP3).
- Plain Text File (TXT).
- Braille Ready File (BRF).

Disasters. Go to [Disaster Assistance and Emergency Relief for Individuals and Businesses](https://irs.gov/DisasterAssistanceandEmergencyReliefforIndividualsandBusinesses) to review the available disaster tax relief.

Getting tax forms and publications. Go to [IRS.gov/Forms](https://irs.gov/Forms) to view, download, or print most of the forms, instructions, and publications you may need. Or, you can go to [IRS.gov/OrderForms](https://irs.gov/OrderForms) to place an order.

Getting tax publications and instructions in eBook format. You can also download and view popular tax publications and instructions (including Publication 509) on mobile devices as eBooks at [IRS.gov/eBooks](https://irs.gov/eBooks).

Note. IRS eBooks have been tested using Apple's iBooks for iPad. Our eBooks haven't been tested on other dedicated eBook readers, and eBook functionality may not operate as intended.

Access your online account (individual taxpayers only). Go to [IRS.gov/Account](https://irs.gov/Account) to securely access information about your federal tax account.

- View the amount you owe and a breakdown by tax year.
- See payment plan details or apply for a new payment plan.
- Make a payment or view 5 years of payment history and any pending or scheduled payments.
- Access your tax records, including key data from your most recent tax return, and transcripts.
- View digital copies of select notices from the IRS.
- Approve or reject authorization requests from tax professionals.
- View your address on file or manage your communication preferences.

Tax Pro Account. This tool lets your tax professional submit an authorization request to access your individual taxpayer [IRS online account](#). For more information, go to [IRS.gov/TaxProAccount](#).

Using direct deposit. The fastest way to receive a tax refund is to file electronically and choose direct deposit, which securely and electronically transfers your refund directly into your financial account. Direct deposit also avoids the possibility that your check could be lost, stolen, destroyed, or returned undeliverable to the IRS. Eight in 10 taxpayers use direct deposit to receive their refunds. If you don't have a bank account, go to [IRS.gov/DirectDeposit](#) for more information on where to find a bank or credit union that can open an account online.

Getting a transcript of your return. The quickest way to get a copy of your tax transcript is to go to [IRS.gov/Transcripts](#). Click on either "Get Transcript Online" or "Get Transcript by Mail" to order a free copy of your transcript. If you prefer, you can order your transcript by calling 800-908-9946.

Reporting and resolving your tax-related identity theft issues.

- Tax-related identity theft happens when someone steals your personal information to commit tax fraud. Your taxes can be affected if your SSN is used to file a fraudulent return or to claim a refund or credit.
- The IRS doesn't initiate contact with taxpayers by email, text messages (including shortened links), telephone calls, or social media channels to request or verify personal or financial information. This includes requests for personal identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.
- Go to [IRS.gov/IdentityTheft](#), the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax professionals, and businesses. If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.
- Get an Identity Protection PIN (IP PIN). IP PINs are six-digit numbers assigned to taxpayers to help prevent the misuse of their SSNs on fraudulent federal income tax returns. When you have an IP PIN, it prevents someone else from filing a tax return with your SSN. To learn more, go to [IRS.gov/IPPIN](#).

Ways to check on the status of your refund.

- Go to [IRS.gov/Refunds](#).
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.

Note. The IRS can't issue refunds before mid-February for returns that claimed the EIC or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.

Making a tax payment. Go to [IRS.gov/Payments](#) for information on how to make a payment using any of the following options.

- **IRS Direct Pay:** Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- **Debit or Credit Card:** Choose an approved payment processor to pay online or by phone.
- **Electronic Funds Withdrawal:** Schedule a payment when filing your federal taxes using tax return preparation software or through a tax professional.
- **Electronic Federal Tax Payment System:** Best option for businesses. Enrollment is required.
- **Check or Money Order:** Mail your payment to the address listed on the notice or instructions.
- **Cash:** You may be able to pay your taxes with cash at a participating retail store.
- **Same-Day Wire:** You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and time frames.

Note. The IRS uses the latest encryption technology to ensure that the electronic payments you make online, by phone, or from a mobile device using the IRS2Go app are safe and secure. Paying electronically is quick, easy, and faster than mailing in a check or money order.

What if I can't pay now? Go to [IRS.gov/Payments](#) for more information about your options.

- Apply for an [online payment agreement \(IRS.gov/OPA\)](#) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the [Offer in Compromise Pre-Qualifier](#) to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to [IRS.gov/OIC](#).

Filing an amended return. Go to [IRS.gov/Form1040X](#) for information and updates.

Checking the status of your amended return. Go to [IRS.gov/WMAR](#) to track the status of Form 1040-X amended returns.

Note. It can take up to 3 weeks from the date you filed your amended return for it to show up in our system, and processing it can take up to 16 weeks.

Understanding an IRS notice or letter you've received. Go to [IRS.gov/Notices](#) to find additional information about responding to an IRS notice or letter.

Note. You can use Schedule LEP (Form 1040), Request for Change in Language Preference, to state a preference to receive notices, letters, or other written communications from the IRS in an alternative language. You may not immediately receive written communications in

the requested language. The IRS's commitment to LEP taxpayers is part of a multi-year timeline that is scheduled to begin providing translations in 2023. You will continue to receive communications, including notices and letters in English until they are translated to your preferred language.

Contacting your local IRS office. Keep in mind, many questions can be answered on [IRS.gov](#) without visiting an IRS TAC. Go to [IRS.gov/LetUsHelp](#) for the topics people ask about most. If you still need help, IRS TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment, so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](#) to find the nearest TAC and to check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

The Taxpayer Advocate Service (TAS) Is Here To Help You

What Is TAS?

TAS is an **independent** organization within the IRS that helps taxpayers and protects taxpayer rights. Their job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](#).

How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to [TaxpayerAdvocate.IRS.gov](#) to help you understand what these rights mean to you and how they apply. These are **your** rights. Know them. Use them.

What Can TAS Do for You?

TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business;
- You face (or your business is facing) an immediate threat of adverse action; or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

How Can You Reach TAS?

TAS has offices *in every state, the District of Columbia, and Puerto Rico*. Your local advocate's number is in your local directory and at [TaxpayerAdvocate.IRS.gov/Contact-Us](#). You can also call them at 877-777-4778.

How Else Does TAS Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, report it to them at [IRS.gov/SAMS](https://www.irs.gov/SAMS).

TAS for Tax Professionals

TAS can provide a variety of information for tax professionals, including tax law updates and

guidance, TAS programs, and ways to let TAS know about systemic problems you've seen in your practice.

Low Income Taxpayer Clinics (LITCs)

LITCs are independent from the IRS. LITCs represent individuals whose income is below a certain level and need to resolve tax problems with the IRS, such as audits, appeals, and tax

collection disputes. In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee for eligible taxpayers. To find an LTC near you, go to [TaxpayerAdvocate.IRS.gov/about-us/Low-Income-Taxpayer-Clinics-LITC](https://www.irs.gov/advocate/irs/about-us/low-income-taxpayer-clinics-litc) or see IRS Pub. 4134, [Low Income Taxpayer Clinic List](https://www.irs.gov/advocate/irs/about-us/low-income-taxpayer-clinics-litc).



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Tax Calendars

For use in **2022**

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Future Developments

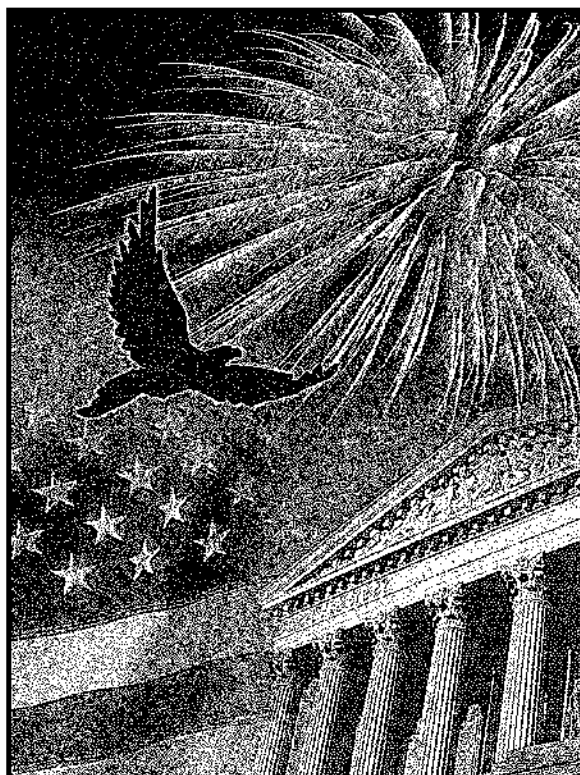
For the latest information about developments related to Pub. 509, such as legislation enacted after it was published, go to [IRS.gov/Pub509](https://www.irs.gov/pub509).

What's New

New legal holiday. Juneteenth National Independence Day became a new legal holiday in 2021. This holiday is June 19. In 2021, the holiday was observed on Friday, June 18, 2021. In 2022, the holiday will be observed on Monday, June 20, 2022.

Extended due dates for residents of Maine and Massachusetts. Individuals who live in Maine and Massachusetts have until April 19, 2022, to file their 2021 Form 1040 or Form 1040-SR because April 15, 2022, is Emancipation Day and April 18, 2022, is Patriots' Day.

New Schedules K-2 and K-3. Schedule K-2 (Form 1065), Partners' Distributive Share Items—International; Schedule K-3 (Form 1065), Partner's Share of Income, Deductions, Credits, etc.—International; Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items—International; and Schedule K-3 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits etc.—International, are new for the 2021 tax year. The new schedules assist partnerships or S corporations in providing partners or shareholders with the information necessary for the partners or shareholders to complete their returns with respect to the international tax provisions of the Internal Revenue Code. If required, the Schedule K-2 is attached to Form 1065 or Form 1120-S, as applicable. Schedule K-3 (Form 1065), if required, is provided to partners of a partnership and is due by the same due date as Schedule K-1 (Form 1065). Schedule K-3 (Form 1120-S), if required,



Get forms and other information faster and easier at:

- [IRS.gov](https://www.irs.gov) (English)
- [IRS.gov/Korean](https://www.irs.gov/korean) (한국어)
- [IRS.gov/Spanish](https://www.irs.gov/spanish) (Español)
- [IRS.gov/Russian](https://www.irs.gov/russian) (Русский)
- [IRS.gov/Chinese](https://www.irs.gov/chinese) (中文)
- [IRS.gov/Vietnamese](https://www.irs.gov/vietnamese) (Tiếng Việt)

is provided to shareholders and is due by the same due date as Schedule K-1 (Form 1120-S).

Reminders

Payment of deferred employer share of social security tax from 2020. If the employer deferred paying the employer share of social security tax or the railroad retirement tax equivalent in 2020, pay 50% of the deferred amount of the employer share of social security tax by January 3, 2022, and the remainder by January 3, 2023. Any payments or deposits made before January 3, 2022, are first applied against the payment due by January 3, 2022, and then applied against the payment due by January 3, 2023. See the instructions for your employment tax return for more information, including how to pay the deferred amount.

Payment of deferred employee share of social security tax from 2020. If the employer deferred withholding and payment of the employee share of social security tax or the railroad retirement tax equivalent on certain employee wages and compensation between September 1, 2020, and December 31, 2020, it should have withheld and paid those taxes ratably from wages paid to the employee between January 1, 2021, and December 31, 2021. The employer is liable to pay the deferred taxes to the IRS and must do so before January 3, 2022. See instructions for your employment tax return for more information, including how to pay the deferred amount.

Form 1099-NEC. Form 1099-NEC, Nonemployee Compensation, is used to report nonemployee compensation.

Form 1040-SR. Form 1040-SR, U.S. Tax Return for Seniors, is a tax return for senior citizens. Form 1040-SR is available to you if you were born before January 2, 1957. The form generally mirrors Form 1040.

Online IRS Tax Calendar. The IRS Tax Calendar for Businesses and Self-Employed is available online at [IRS.gov/TaxCalendar](https://www.irs.gov/TaxCalendar). This calendar is also available in Spanish.

Photographs of missing children. The IRS is a proud partner with the [National Center for Missing & Exploited Children® \(NCMEC\)](https://www.nccmec.org/). Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the

photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

Introduction

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

- Filing tax forms,
- Paying taxes, and
- 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 Tax Calendar,
 - b. Employer's Tax Calendar, and
 - c. Excise Tax Calendar.
3. A table showing the semiweekly deposit due dates for payroll taxes for 2022.

Most of the due dates discussed in this publication are also included in the online IRS Tax Calendar for Businesses and Self-Employed, available at [IRS.gov/TaxCalendar](https://www.irs.gov/TaxCalendar). The online IRS Tax Calendar is also available in Spanish.

Who should use this publication? Primarily, employers need to use this publication. However, the [General Tax Calendar](#), later, has important due dates for all businesses and individuals. Anyone who must pay excise taxes may need the [Excise Tax Calendar](#), later.

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

- You don't have to figure the due dates yourself.
- You can file or pay timely and avoid penalties.
- You don't have to adjust the due dates for Saturdays, Sundays, and legal holidays.
- You don't have to adjust the due dates for special banking rules if you use the [Employer's Tax Calendar](#) or [Excise Tax Calendar](#), later.

Which calendar(s) should I use? To decide which calendar(s) to use, first look at the [General Tax Calendar](#), later, and highlight the dates that apply to you. If you're an employer, also use the [Employer's Tax Calendar](#), later. If you

must pay excise taxes, use the [Excise Tax Calendar](#), later. Depending on your situation, you may need to use more than one calendar.

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

See [How To Get Tax Help](#) at the end of this publication for information about getting publications and forms.

What isn't included in these calendars?

The calendars don't cover the employment or excise tax deposit rules. You can find the deposit rules for employment taxes in Pub. 15. The deposit rules for excise taxes are in Pub. 510 and in the Instructions for Form 720. In addition, the calendars don't cover filing forms and other requirements for:

- Estate taxes,
- Gift taxes,
- Trusts,
- Exempt organizations,
- Certain types of corporations,
- Foreign partnerships, or
- Nonresident aliens.

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

You can send us comments through [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or, you can write to:

Internal Revenue Service
Tax Forms and Publications
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments and suggestions as we revise our tax forms, instructions, and publications. **Don't** send tax questions, tax returns, or payments to the above address.

Getting answers to your tax questions. If you have a tax question not answered by this publication or the [How To Get Tax Help](#) section at the end of this publication, go to the IRS Interactive Tax Assistant page at [IRS.gov/Help/ITA](https://www.irs.gov/Help/ITA) where you can find topics by using the search feature or viewing the categories listed.

Getting tax forms, instructions, and publications. Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to download current and prior-year forms, instructions, and publications.

Ordering tax forms, instructions, and publications. Go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to order current forms, instructions, and publications; call 800-829-3676 to order prior-year forms and instructions. The IRS will process your order for forms and publications as soon as possible. **Don't** resubmit requests you've already sent us. You can get forms and publications faster online.

Table 1. Useful Publications

IF you're...	THEN you may need...
an employer	<ul style="list-style-type: none"> • Pub. 15, Employer's Tax Guide. • Pub. 15-A, Employer's Supplemental Tax Guide. • Pub. 15-B, Employer's Tax Guide to Fringe Benefits. • Pub. 15-T, Federal Income Tax Withholding Methods. • Pub. 926, Household Employer's Tax Guide.
a farmer	<ul style="list-style-type: none"> • Pub. 51, Agricultural Employer's Tax Guide. • Pub. 225, Farmer's Tax Guide.
an individual	<ul style="list-style-type: none"> • Pub. 505, Tax Withholding and Estimated Tax.
required to pay excise taxes	<ul style="list-style-type: none"> • Pub. 510, Excise Taxes.

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. 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 or Form 1040-SR; certain business tax returns such as Forms 1120, 1120-S, and 1065; certain employment tax returns such as Forms 940 and 941; certain excise tax returns such as Forms 720, 2290, and 8849; and Form 1099 and other information returns. Go to [IRS.gov/efile](https://www.irs.gov/efile) for more information.
- You can pay taxes online or by phone using the Electronic Federal Tax Payment System (EFTPS). For detailed information about using this free service, see [Electronic deposit requirement](#), later.

Use these electronic options to make filing and paying taxes easier. For more information on electronic payments, go to [IRS.gov/Payments](https://www.irs.gov/Payments).

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 Pub. 15 for the employment tax deposit rules. For the excise tax deposit rules, see Pub. 510 or the Instructions for Form 720.

Electronic deposit requirement. You must use electronic funds transfer (EFT) to make all federal tax deposits. Generally, an EFT is made using EFTPS. If you don't want to use EFTPS, you can arrange for your tax professional, financial institution, payroll service, or other trusted third party to make electronic deposits on your behalf. EFTPS is a free service provided by the Department of the Treasury. Services provided by your tax professional, financial institution, payroll service, or other third party may have a fee.

To get more information or to enroll in EFTPS, go to [EFTPS.gov](https://www.eftps.gov) or call 800-555-4477 or 800-733-4829 (TTY/TDD). Additional information about EFTPS is also available in Pub. 966.



If you fail to timely, properly, and fully make your federal tax deposit, you may be subject to a failure-to-deposit penalty. For an EFTPS deposit to be on time, you must submit the deposit by 8 p.m. Eastern time the day before the date the deposit is due.

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, the act is considered to be performed

timely if it is performed no later than the next day that isn't a Saturday, Sunday, or legal holiday. The term "legal holiday" means any legal holiday in the District of Columbia. The calendars provided in this publication make the adjustment for Saturdays, Sundays, and legal holidays. But you must make any adjustments for statewide legal holidays, as discussed later.



An exception to this rule for certain excise taxes is noted later under the [Excise Tax Calendar](#).

Legal holidays. Legal holidays occurring in 2022 are listed below.

- December 31, 2021—New Year's Day 2022 (observed)
- January 17—Birthday of Martin Luther King, Jr.
- February 21—Washington's Birthday
- April 15—District of Columbia Emancipation Day (observed)
- May 30—Memorial Day
- June 20—Juneteenth National Independence Day (observed)
- July 4—Independence Day
- September 5—Labor Day
- October 10—Columbus Day
- November 11—Veterans Day
- November 24—Thanksgiving Day
- December 26—Christmas Day (observed)

Statewide legal holidays. In general, a statewide legal holiday delays a due date for filing a return only if the IRS office where you're required to file is located in that state. For individuals, a statewide legal holiday also delays a due date for filing a return for residents of that state. A statewide legal holiday doesn't delay a due date for making a federal tax deposit.

Penalties. Whenever possible, you should take action before the listed due date. If you're 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 (PDSs) designated by the IRS to meet the timely mailing as timely filing/paying rule for tax returns and payments.

Go to [IRS.gov/PDS](https://www.irs.gov/PDS) for the current list of designated PDSs. For the IRS mailing address to use if you're using a PDS, go to [IRS.gov/PDSstreetAddresses](https://www.irs.gov/PDSstreetAddresses). Select the mailing address listed on the webpage that is in the same state as the address to which you would mail the return without a payment, as shown in the instructions for your tax return.

The PDS can tell you how to get written proof of the mailing date.



PDSs can't 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 2022 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](#), later.

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.

January 18

Individuals. Make a payment of your estimated tax for 2021 if you didn't pay your income tax for the year through withholding (or didn't pay in enough tax that way). Use Form 1040-ES. This is the final installment date for 2021 estimated tax payments. However, you don't have to make this payment if you file your 2021 return (Form 1040 or Form 1040-SR) and pay any tax due by January 31, 2022.

Farmers and fishermen. Pay your estimated tax for 2021 using Form 1040-ES. You have until April 18 (April 19 if you live in Maine or Massachusetts) to file your 2021 income tax return (Form 1040 or Form 1040-SR). If you don't pay your estimated tax by January 18, you must file your 2021 return and pay all tax due by March 1, 2022, to avoid an estimated tax penalty.

January 31

Individuals who must make estimated tax payments. If you didn't pay your last installment of estimated tax by January 18, you may choose (but aren't required) to file your income tax return (Form 1040 or Form 1040-SR) for 2021 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 can't file and pay your tax by January 31, file and pay your tax by April 18 (April 19 if you live in Maine or Massachusetts).

All businesses. Give annual information statements to recipients of certain payments you made during 2021. 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 aren't considered employees (including fishing boat proceeds to crew members).
- Dividends and other corporate distributions.
- Interest.
- Rent.
- Royalties.
- Payments of Indian gaming profits to tribal members.
- Profit-sharing distributions.
- Retirement plan distributions.
- Original issue discount.
- Prizes and awards.
- Medical and health care payments.
- Debt cancellation (treated as payment to debtor).
- Cash payments over \$10,000. See the Form 8300 instructions.

See the *General Instructions for Certain Information Returns* for information on what payments are covered, how much the payment must be before a statement is required, which form to use, when to file, and extensions of time to provide statements to the IRS. Forms 1099-B, Proceeds From Broker and Barter Exchange Transactions; 1099-S, Proceeds From Real Estate Transactions; and certain reporting on Form 1099-MISC, Miscellaneous Information, are due to recipients by February 15.

Payers of nonemployee compensation. File Form 1099-NEC for nonemployee compensation paid in 2021.

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.

All businesses. Give annual information statements to recipients of certain payments you made during 2021. You can use the appropriate version of Form 1099 or other information return. Form 1099 can be issued electronically with the consent of the recipient. This due date applies only to the following types of payments.

- All payments reported on Form 1099-B.
- All payments reported on Form 1099-S.
- Substitute payments reported in box 8 or gross proceeds paid to an attorney reported in box 10 of Form 1099-MISC.

February 28

All businesses. File information returns (for example, certain Forms 1099) for certain payments you made during 2021. These payments are described under *All businesses* under January 31, earlier. However, Form 1099-NEC reporting nonemployee compensation must be filed by 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 *General Instructions for Certain Information Returns* 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 1097, 1098, 1099 (except a Form 1099-NEC reporting nonemployee compensation), 3921, 3922, or W-2G electronically, your due date for filing them with the IRS will be extended to March 31. The due date for giving the recipient these forms generally remains January 31.

March 1

Farmers and fishermen. File your 2021 income tax return (Form 1040 or Form 1040-SR) and pay any tax due. However, you have until April 18 (April 19 if you live in Maine or Massachusetts) to file if you paid your 2021 estimated tax by January 18, 2022.

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

Partnerships. File a 2021 calendar year return (Form 1065). Provide each partner with a copy of their Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., or substitute Schedule K-1 (Form 1065) and, if applicable, Schedule K-3 (Form 1065) or substitute Schedule K-3 (Form 1065).

To request an automatic 6-month extension of time to file the return, file Form 7004. Then, file the return and provide each partner with a copy of their final or amended (if required) Schedule K-1 (Form 1065) and, if applicable, Schedule K-3 (Form 1065) by September 15.

S corporations. File a 2021 calendar year income tax return (Form 1120-S) and pay any tax due. Provide each shareholder with a copy of their Schedule K-1 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc., or substitute Schedule K-1 (Form 1120-S) and, if applicable, Schedule K-3 (Form 1120-S) or substitute Schedule K-3 (Form 1120-S).

To request an automatic 6-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe in tax. Then,

file the return; pay any tax, interest, and penalties due; and provide each shareholder with a copy of their Schedule K-1 (Form 1120-S) and, if applicable, Schedule K-3 (Form 1120-S) by September 15.

S corporation election. File Form 2553 to elect to be treated as an S corporation beginning with calendar year 2022. If Form 2553 is filed late, S corporation treatment will begin with calendar year 2023.

March 31

Electronic filing of Forms 1097, 1098, 1099, 3921, 3922, and W-2G. File Forms 1097, 1098, 1099 (except a Form 1099-NEC reporting nonemployee compensation), 3921, 3922, and W-2G with the IRS. This due date applies only if you file electronically. Otherwise, see *All businesses* under February 28, earlier.

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

For information about filing Forms 1097, 1098, 1099, 3921, 3922, and W-2G electronically, see Pub. 1220.

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 18

Individuals. File a 2021 Form 1040 or Form 1040-SR and pay any tax due. If you live in Maine or Massachusetts, you may file by April 19. If you want an automatic 6-month extension of time to file the return, file Form 4868 and pay what you estimate you owe in tax to avoid penalties and interest. For more information, see Form 4868. Then, file Form 1040 or Form 1040-SR by October 17.

If you're not paying your 2022 income tax through withholding (or won't pay in enough tax during the year that way), pay the first installment of your 2022 estimated tax. Use Form 1040-ES. For more information, see Pub. 505.

Household employers. If you paid cash wages of \$2,300 or more in 2021 to a household employee, you must file Schedule H (Form 1040), Household Employment Taxes. If you're required to file a federal income tax return (Form 1040 or Form 1040-SR), file Schedule H (Form 1040) with the return and report any household employment taxes. Report any federal unemployment (FUTA) tax on Schedule H (Form 1040) if you paid total cash wages of \$1,000 or more in any calendar quarter of 2020 or 2021 to household employees. Also, report any income tax you withheld for your household employees. For more information, see Pub. 926.

Corporations. File a 2021 calendar year income tax return (Form 1120) and pay any tax due. If you want an automatic 6-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe in taxes.

Deposit the first installment of estimated income tax for 2022. 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're a U.S. citizen or resident alien living and working (or on military duty) outside the United States and Puerto Rico, file Form 1040 or Form 1040-SR and pay any tax, interest, and penalties due. Otherwise, see *Individuals* under April 18, earlier. If you want additional time to file your return, file Form 4868 to obtain 4 additional months to file and pay what you estimate you owe in tax to avoid penalties and interest. Then, file Form 1040 or Form 1040-SR by October 17.

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

Individuals. Make a payment of your 2022 estimated tax if you're not paying your income tax for the year through withholding (or won't pay in enough tax that way). Use Form 1040-ES. This is the second installment date for estimated tax in 2022. For more information, see Pub. 505.

Corporations. Deposit the second installment of estimated income tax for 2022. 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.

August 10

Employees who work for tips. If you received \$20 or more in tips during July, report

them to your employer. You can use Form 4070.

September 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 2022 estimated tax if you're not paying your income tax for the year through withholding (or won't pay in enough tax that way). Use Form 1040-ES. This is the third installment date for estimated tax in 2022. For more information, see Pub. 505.

Partnerships. File a 2021 calendar year return (Form 1065). This due date applies only if you timely requested an automatic 6-month extension. Otherwise, see *Partnerships* under March 15, earlier. Provide each partner with a copy of their final or amended Schedule K-1 (Form 1065) or substitute Schedule K-1 (Form 1065) and, if applicable, Schedule K-3 (Form 1065) or substitute Schedule K-3 (Form 1065).

S corporations. File a 2021 calendar year income tax return (Form 1120-S) and pay any tax, interest, and penalties due. This due date applies only if you timely requested an automatic 6-month extension of time to file the return. Otherwise, see *S corporations* under March 15, earlier. Provide each shareholder with a copy of their final or amended Schedule K-1 (Form 1120-S) or substitute Schedule K-1 (Form 1120-S) and, if applicable, Schedule K-3 (Form 1120-S) or substitute Schedule K-3 (Form 1120-S).

Corporations. Deposit the third installment of estimated income tax for 2022. 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. If you have an automatic 6-month extension to file your income tax return for 2021, file Form 1040 or Form 1040-SR and pay any tax, interest, and penalties due.

Corporations. File a 2021 calendar year income tax return (Form 1120) and pay any tax, interest, and penalties due. This due date applies only if you timely requested an

automatic 6-month extension. Otherwise, see *Corporations* under April 18, earlier.

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 2022. 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. Also, see Saturday, Sunday, or legal holiday, earlier.*

Individuals

Form 1040 or Form 1040-SR. This form is due on the 15th day of the 4th month after the end of your tax year. Form 4868 is used to request an extension of time to file Form 1040 or Form 1040-SR.

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 3rd month after the end of the partnership's tax year. Provide each partner with a copy of their Schedule K-1 (Form 1065) or substitute Schedule K-1 (Form 1065) and, if applicable, Schedule K-3 (Form 1065) or substitute Schedule K-3 (Form 1065) by the 15th day of the 3rd month after the end of the partnership's tax year. Form 7004 is used to request an automatic 6-month extension of time to file Form 1065.

Corporations and S Corporations

Form 1120 (or Form 7004). This form is due on the 15th day of the 4th month after the end of the corporation's tax year. However, a corporation with a fiscal tax year ending June 30 must file by the 15th day of the 3rd month after the

end of its tax year. A corporation with a short tax year ending anytime in June will be treated as if the short year ended on June 30, and must file by the 15th day of the 3rd month after the end of its tax year.

Form 7004 is used to request an automatic 6-month extension of time to file Form 1120. However, corporations with a fiscal tax year ending June 30, or a short tax year treated as if the short year ended June 30, will use Form 7004 to request an automatic 7-month extension of time to file Form 1120.

Form 1120-S (or Form 7004). This form is due on the 15th day of the 3rd month after the end of the corporation's tax year. Provide each shareholder with a copy of their Schedule K-1 (Form 1120-S) or substitute Schedule K-1 (Form 1120-S) and, if applicable, Schedule K-3 (Form 1120-S) or substitute Schedule K-3 (Form 1120-S) by the 15th day of the 3rd month after the end of the corporation's tax year. Form 7004 is used to request an automatic 6-month extension of time to file Form 1120-S.

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

Form 2553. This form is used to choose S corporation treatment. It is due no more than 2 months and 15 days after the beginning of the tax year the election is to take effect or at any time during the preceding tax year.

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 Pub. 15, which gives the deposit rules.

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

1. Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return. This form is due the last day of the first calendar month after the calendar year ends. Use it to report the FUTA tax on wages you paid.
2. Form 941, Employer's QUARTERLY Federal Tax Return. This form is due the last day of the first calendar month after the calendar quarter ends. Use it to report social security and Medicare taxes and withheld income taxes on wages if your em-

ployees aren't farm workers or household employees.

3. Form 943, Employer's Annual Federal Tax Return for Agricultural Employees. This form is due the last day of the first calendar month after the calendar year ends. Use it to report social security and Medicare taxes and withheld income taxes on wages if your employees are farm workers.
4. Form 944, Employer's ANNUAL Federal Tax Return. This form is due the last day of the first calendar month after the calendar year ends. Certain small employers use it instead of Form 941 to report social security and Medicare taxes and withheld income tax.
5. Form 945, Annual Return of Withheld Federal Income Tax. This form is due the last day of the first calendar month after the calendar year ends. Use it to report income tax withheld on all nonpayroll items. A list of nonpayroll items is available in the Instructions for Form 945.

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, Annual Return/Report of Employee Benefit Plan, and 5500-EZ, Annual Return of A One-Participant (Owners/Partners and Their Spouses) Retirement Plan or A Foreign Plan. These employee benefit plan forms are due by the last day of the seventh month after the plan year ends. See *All employers* under August 1, later. For more information on filing these forms, go to [IRS.gov/Form5500](https://www.irs.gov/Form5500).

Extended due dates. If you timely deposit in full the tax you're required to report on Form 940, 941, 943, 944, or 945, you may file the return by the 10th day of the 2nd month that follows the end of the return period.



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

First Quarter

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

During January

All employers. Give your employees their copies of Form W-2 for 2021 by January 31, 2022. If the employee agreed to receive Form W-2 electronically, have it posted on a website and notify the employee of the posting.

January 3

Payment of deferred employer share of social security tax from 2020. If the employer deferred paying the employer share of social security tax or the railroad retirement

tax equivalent in 2020, pay 50% of the deferred amount of the employer share of social security tax by January 3, 2022. The remaining 50% of the deferred amount of the employer share of social security tax is due by January 3, 2023. Any payments or deposits made before January 3, 2022, are first applied against the payment due by January 3, 2022, and then applied against the payment due on January 3, 2023. See the instructions for your employment tax return for more information, including how to pay the deferred amount.

Payment of the deferred employee share of social security tax from 2020.

If the employer deferred withholding and payment of the employee share of social security tax or the railroad retirement tax equivalent on certain employee wages and compensation between September 1, 2020, and December 31, 2020, it should have withheld and paid those taxes ratably from wages paid to the employee between January 1, 2021, and December 31, 2021. The employer is liable to pay the deferred taxes to the IRS and must do so before January 3, 2022. See the instructions for your employment tax return for more information, including how to pay the deferred amount.

January 18

Social security, Medicare, and withheld income tax.

If the monthly deposit rule applies, deposit the tax for payments made in December 2021.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in December 2021.

January 31

All employers. Give your employees their copies of Form W-2 for 2021. If an employee agreed to receive Form W-2 electronically, have it posted on a website and notify the employee of the posting.

File Form W-3, Transmittal of Wage and Tax Statements, along with Copy A of all the Forms W-2 you issued for 2021.

Payers of nonemployee compensation.

File Form 1099-NEC for nonemployee compensation paid in 2021.

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 2021 on all nonpayroll items, including backup withholding and withholding on pensions, annuities, IRAs, gambling winnings, and payments of Indian gaming profits to tribal members. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the year timely, properly, and in full, you have until February 10 to file the return.

Social security, Medicare, and withheld income tax. File Form 941 for the fourth quarter of 2021. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter timely, properly, and in full, you have until February 10 to file the return.

Certain small employers. File Form 944 to report social security and Medicare taxes and withheld income tax for 2021. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is \$2,500 or more for 2021 but less than \$2,500 for the fourth quarter, deposit any undeposited tax or pay it in full with a timely filed return. If you deposited the tax for the year timely, properly, and in full, 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 2021. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the year timely, properly, and in full, you have until February 10 to file the return.

Federal unemployment tax. File Form 940 for 2021. If your undeposited tax is \$500 or less, you can either pay it with your return or deposit it. If it is more than \$500, you must deposit it. However, if you deposited the tax for the year timely, properly, and in full, you have until February 10 to file the return.

February 10

Nonpayroll taxes. File Form 945 to report income tax withheld for 2021 on all nonpayroll items. This due date applies only if you deposited the tax for the year timely, properly, and in full.

Social security, Medicare, and withheld income tax. File Form 941 for the fourth quarter of 2021. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

Certain small employers. File Form 944 to report social security and Medicare taxes and withheld income tax for 2021. This due date applies only if you deposited the tax for the year timely, properly, and in full.

Farm employers. File Form 943 to report social security and Medicare taxes and withheld income tax for 2021. This due date applies only if you deposited the tax for the year timely, properly, and in full.

Federal unemployment tax. File Form 940 for 2021. This due date applies only if you deposited the tax for the year timely, properly, and in full.

February 15

Social security, Medicare, and withheld income tax. If the monthly deposit rule

applies, deposit the tax for payments made in January.

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

February 16

All employers. Begin withholding income tax from the pay of any employee who claimed exemption from withholding in 2021, but didn't give you Form W-4 (or Form W-4(SP), its Spanish version) to continue the exemption this year.

February 28

Payers of gambling winnings. File Form 1096 along with Copy A of all the Forms W-2G you issued for 2021.

If you file Forms W-2G electronically, 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.

Health coverage reporting to IRS. If you're an Applicable Large Employer, file paper Forms 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns, and 1095-C with the IRS. For all other providers of minimum essential coverage, file paper Forms 1094-B, Transmittal of Health Coverage Information Returns, and 1095-B with the IRS. If you're filing any of these forms with the IRS electronically, your due date for filing them will be extended to March 31. See the Instructions for Forms 1094-B and 1095-B, and the Instructions for Forms 1094-C and 1095-C for more information about the information reporting requirements.

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 paper Forms 8027 if you have more than one establishment.

If you file Forms 8027 electronically, your due date for filing them with the IRS will be extended to March 31.

March 2

Health coverage reporting to employees. If you're an Applicable Large Employer, provide Form 1095-C, Employer-Provided Health Insurance Offer and Coverage, to full-time employees. For all other providers of minimum essential coverage, provide Form 1095-B, Health Coverage, to responsible individuals. See the Instructions for Forms 1094-B and 1095-B, and the Instructions for Forms 1094-C and 1095-C for more information about the information reporting requirements.

March 15

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

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

March 31

Electronic filing of Forms W-2G. File copies of all the Forms W-2G you issued for 2021. This due date applies only if you electronically file. Otherwise, see *Payers of gambling winnings* under February 28, earlier.

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

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

Electronic filing of Forms 8027. File Forms 8027 for 2021. This due date applies only if you electronically file. Otherwise, see *Large food and beverage establishment employers* under February 28, earlier.

Electronic filing of Forms 1094-C and 1095-C and Forms 1094-B and 1095-B.

If you're an Applicable Large Employer, file electronic Forms 1094-C and 1095-C with the IRS. For all other providers of minimum essential coverage, file electronic Forms 1094-B and 1095-B with the IRS. Otherwise, see *Health coverage reporting to IRS* under February 28, earlier.

Second Quarter

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

April 18

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

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

Household employers. If you paid cash wages of \$2,300 or more in 2021 to a household employee, you must file Schedule H (Form 1040). If you're required to file a federal income tax return (Form 1040 or Form 1040-SR), file Schedule H (Form 1040) with the return and report any household employment taxes. Report any federal unemployment (FUTA) tax on Schedule H (Form 1040) if you paid total cash wages of \$1,000 or more in any calendar quarter of 2020 or 2021 to household employees. Also, report any income tax you withheld for your household employees. For more information, see Pub. 926.

May 2

Social security, Medicare, and withheld income tax. File Form 941 for the first quarter of 2022. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter timely, properly, and in full, 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 2022. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

May 16

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

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

June 15

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

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

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

August 1

Social security, Medicare, and withheld income tax. File Form 941 for the second quarter of 2022. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter timely, properly, and in full, you have until August 10 to file the return.

Certain small employers. Deposit any undeposited tax if your tax liability is \$2,500 or more for 2022 but less than \$2,500 for the second quarter.

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

All employers. If you maintain an employee benefit plan, such as a pension, profit-sharing, or stock bonus plan, file Form 5500 or 5500-EZ for calendar year 2021. 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. For more information on filing these forms, go to [IRS.gov/Form5500](https://www.irs.gov/Form5500).

August 10

Social security, Medicare, and withheld income tax. File Form 941 for the second quarter of 2022. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

August 15

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

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

September 15

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

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

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

October 31

Social security, Medicare, and withheld income tax. File Form 941 for the third quarter of 2022. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you

deposited the tax for the quarter timely, properly, and in full, you have until November 10 to file the return.

Certain small employers. Deposit any undeposited tax if your tax liability is \$2,500 or more for 2022 but less than \$2,500 for the third quarter.

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

During November

Income tax withholding. Encourage employees to fill out a new Form W-4 or Form W-4(SP) for 2023 if they experienced any personal or financial changes. Examples of changes that could require a new Form W-4 include changing the filing status on a tax return, changing the number of jobs worked during the year, and other income, deductions, or credits. The 2023 revision of Form W-4 will be available at [IRS.gov/FormW4](https://www.irs.gov/FormW4) by mid-December. Encourage your employees to use the IRS Tax Withholding Estimator available at [IRS.gov/W4App](https://www.irs.gov/W4App).

November 10

Social security, Medicare, and withheld income tax. File Form 941 for the third quarter of 2022. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

November 15

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

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

December 15

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

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

Excise Tax Calendar

This tax calendar gives the due dates for filing returns and making deposits of excise taxes. Use this calendar with Pub. 510. Also, see the instructions for Forms 11-C, 720, 730, and 2290 for more information. References to Form 2290 also apply to Form 2290(SP).

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're 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 below.

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:

- Communications and air transportation taxes,
- Fuel taxes,
- Retail tax,
- Ship passenger tax, and
- 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 above.

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 isn't 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 isn't 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. For more information, see the Instructions for Form 720.

The *Excise Tax Calendar* has been adjusted for all of these provisions.

Regular method taxes. These are taxes, other than alternative method taxes used for communication and air transportation taxes, re-

ported 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 3

Wagering tax. File Form 730 and pay the tax on wagers accepted during November 2021.

Heavy highway vehicle use tax. File Form 2290 and pay the tax for vehicles first used in November 2021.

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 2021.

January 14

Regular method taxes. Deposit the tax for the last 16 days of December 2021.

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 2021.

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 2021.

Wagering tax. File Form 730 and pay the tax on wagers accepted during December 2021.

Heavy highway vehicle use tax. File Form 2290 and pay the tax for vehicles first used in December 2021.

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 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 for vehicles first used in February.

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 2022.

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

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

May 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.

Floor stocks tax for ozone-depleting chemicals (IRS No. 20). Deposit the tax for January 1, 2022.

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're in the business of accepting 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 2022.

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 full year's tax on all vehicles you have in use during the month of 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 29

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

Regular method taxes (special September deposit rule). Deposit the tax for the period beginning September 16 and ending September 26.

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 11.

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 12 and ending September 15.

October 14

Regular method taxes (special September deposit rule). Deposit the tax for the last 4 days 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 of October.

October 31

Form 720 taxes. File Form 720 for the third quarter of 2022.

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 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 Electronic Funds Transfer of Taxes for 2022 Under the Semiweekly Rule

First Quarter:		Second Quarter:		Third Quarter:		Fourth Quarter:	
Payroll Date	Due Date	Payroll Date	Due Date	Payroll Date	Due Date	Payroll Date	Due Date
Jan 1–4	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 20	Apr 9–12	Apr 18	Jul 9–12	Jul 15	Oct 12–14	Oct 19
Jan 15–18	Jan 21	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 3–5	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 23	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 legal holidays.

How To Get Tax Help

If you have questions about a tax issue; need help preparing your tax return; or want to download free publications, forms, or instructions, go to [IRS.gov](https://www.irs.gov) to find resources that can help you right away.

Preparing and filing your tax return. After receiving all your wage and earnings statements (Forms W-2, W-2G, 1099-R, 1099-MISC, 1099-NEC, etc.); unemployment compensation statements (by mail or in a digital format) or other government payment statements (Form 1099-G); and interest, dividend, and retirement statements from banks and investment firms (Forms 1099), you have several options to choose from to prepare and file your tax return. You can prepare the tax return yourself, see if you qualify for free tax preparation, or hire a tax professional to prepare your return.



For 2021, if you received an Economic Impact Payment (EIP), refer to your Notice 1444-C, Your 2021 Economic Impact Payment. If you received Advance Child Tax Credit payments, refer to your Letter 6419.

Free options for tax preparation. Go to [IRS.gov](https://www.irs.gov) to see your options for preparing and filing your return online or in your local community, if you qualify, which include the following.

- **Free File.** This program lets you prepare and file your federal individual income tax return for free using brand-name tax-preparation-and-filing software or Free File fillable forms. However, state tax preparation may not be available through Free File. Go to [IRS.gov/FreeFile](https://www.irs.gov/FreeFile) to see if you qualify for free online federal tax preparation, e-filing, and direct deposit or payment options.
- **VITA.** The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and

limited-English-speaking taxpayers who need help preparing their own tax returns. Go to [IRS.gov/VITA](https://www.irs.gov/VITA), download the free IRS2Go app, or call 800-906-9887 for information on free tax return preparation.

- **TCE.** The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors. Go to [IRS.gov/TCE](https://www.irs.gov/TCE), download the free IRS2Go app, or call 888-227-7669 for information on free tax return preparation.
- **MitTax.** Members of the U.S. Armed Forces and qualified veterans may use MitTax, a free tax service offered by the Department of Defense through Military OneSource. Go to [MilitaryOneSource](https://www.militaryonesource.com) ([MilitaryOneSource.mil/MitTax](https://www.militaryonesource.com/militaryonesource.mil/MitTax)).

Also, the IRS offers Free Fillable Forms, which can be completed online and

then filed electronically regardless of income.

Using online tools to help prepare your return. Go to [IRS.gov/Tools](https://www.irs.gov/Tools) for the following.

- The [Earned Income Tax Credit Assistant \(IRS.gov/EITCAssistant\)](https://www.irs.gov/EITCAssistant) determines if you're eligible for the earned income credit (EIC).
- The [Online EIN Application \(IRS.gov/EIN\)](https://www.irs.gov/EIN) helps you get an employer identification number (EIN) at no cost.
- The [Tax Withholding Estimator \(IRS.gov/W4app\)](https://www.irs.gov/W4app) makes it easier for everyone to pay the correct amount of tax during the year. The tool is a convenient, online way to check and tailor your withholding. It's more user-friendly for taxpayers, including retirees and self-employed individuals. The features include the following.
 - ▶ Easy to understand language.
 - ▶ The ability to switch between screens, correct previous entries, and skip screens that don't apply.
 - ▶ Tips and links to help you determine if you qualify for tax credits and deductions.
 - ▶ A progress tracker.
 - ▶ A self-employment tax feature.
 - ▶ Automatic calculation of taxable social security benefits.
- The [First-Time Homebuyer Credit Account Look-up \(IRS.gov/HomeBuyer\)](https://www.irs.gov/HomeBuyer) tool provides information on your repayments and account balance.
- The [Sales Tax Deduction Calculator \(IRS.gov/SalesTax\)](https://www.irs.gov/SalesTax) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040).



Getting answers to your tax questions. On [IRS.gov](https://www.irs.gov), you can get up-to-date information on current events and changes in tax law.

- [IRS.gov/Help](https://www.irs.gov/Help): A variety of tools to help you get answers to some of the most common tax questions.
- [IRS.gov/ITA](https://www.irs.gov/ITA): The Interactive Tax Assistant, a tool that will ask you questions and, based on your input, provides answers on a number of tax law topics.
- [IRS.gov/Forms](https://www.irs.gov/Forms): Find forms, instructions, and publications. You will find details on 2021 tax changes and hundreds of interactive links to help you find answers to your questions.
- You may also be able to access tax law information in your electronic filing software.

Need someone to prepare your tax return?

There are various types of tax return preparers, including tax preparers, enrolled agents, certified public accountants (CPAs), attorneys, and many others who don't have professional credentials. If you choose to have someone prepare your tax return, choose that preparer wisely. A paid tax preparer is:

- Primarily responsible for the overall substantive accuracy of your return,
- Required to sign the return, and
- Required to include their preparer tax identification number (PTIN).

Although the tax preparer always signs the return, you're ultimately responsible for providing all the information required for the preparer to accurately prepare your return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters. For more information on how to choose a tax preparer, go to [Tips for Choosing a Tax Preparer](https://www.irs.gov/TipsforChoosingaTaxPreparer) on [IRS.gov](https://www.irs.gov).

Advance child tax credit payments. From July through December 2021, advance payments were sent automatically to taxpayers with qualifying children who met certain criteria. The advance child tax credit payments were early payments of up to 50% of the estimated child tax credit that taxpayers may properly claim on their 2021 returns. Go to [IRS.gov/AdvCTC](https://www.irs.gov/AdvCTC) for more information about these payments and how they can affect your taxes.

Coronavirus. Go to [IRS.gov/Coronavirus](https://www.irs.gov/Coronavirus) for links to information on the impact of the coronavirus, as well as tax relief available for individuals and families, small and large businesses, and tax-exempt organizations.

Employers can register to use Business Services Online. The Social Security Administration (SSA) offers online service at [SSA.gov/employer](https://www.ssa.gov/employer) for fast, free, and secure online W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W-2, Wage and Tax Statement, and Form W-2c, Corrected Wage and Tax Statement.

IRS social media. Go to [IRS.gov/SocialMedia](https://www.irs.gov/SocialMedia) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are our highest priority. We use these tools to share public information with you. **Don't** post your social security number (SSN) or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- [Youtube.com/irsvideos](https://www.youtube.com/irsvideos).
- [Youtube.com/irsvideosmultilingua](https://www.youtube.com/irsvideosmultilingua).
- [Youtube.com/irsvideosASL](https://www.youtube.com/irsvideosASL).

Watching IRS videos. The IRS Video portal ([IRSVideos.gov](https://www.irs.gov/IRSVideos)) contains video and audio presentations for individuals, small businesses, and tax professionals.

Online tax information in other languages. You can find information on [IRS.gov/MyLanguage](https://www.irs.gov/MyLanguage) if English isn't your native language.

Free Over-the-Phone Interpreter (OPI) Service. The IRS is committed to serving our multilingual customers by offering OPI services. The OPI service is a federally funded program and is available at Taxpayer Assistance Centers (TACs), other IRS offices, and every VITA/TCE return site. OPI service is accessible in more than 350 languages.

Accessibility Helpline available for taxpayers with disabilities. Taxpayers who need information about accessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to current and future accessibility products and services available in alternative media formats (for example, braille, large print, audio, etc.).

Getting tax forms and publications. Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to view, download, or print most of the forms, instructions, and publications you may need. Or, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order.

Getting tax publications and instructions in eBook format. You can also download and view popular tax publications and instructions (including the Instructions for Form 1040) on mobile devices as eBooks at [IRS.gov/eBooks](https://www.irs.gov/eBooks).

Note. IRS eBooks have been tested using Apple's iBooks for iPad. Our eBooks haven't been tested on other dedicated eBook readers, and eBook functionality may not operate as intended.

Access your online account (individual taxpayers only). Go to [IRS.gov/Account](https://www.irs.gov/Account) to securely access information about your federal tax account.

- View the amount you owe and a breakdown by tax year.
- See payment plan details or apply for a new payment plan.
- Make a payment or view 5 years of payment history and any pending or scheduled payments.
- Access your tax records, including key data from your most recent tax return, your EIP amounts, and transcripts.
- View digital copies of select notices from the IRS.
- Approve or reject authorization requests from tax professionals.
- View your address on file or manage your communication preferences.

Tax Pro Account. This tool lets your tax professional submit an authorization request to access your individual taxpayer [IRS online account](https://www.irs.gov/onlineaccount). For more information, go to [IRS.gov/TaxProAccount](https://www.irs.gov/TaxProAccount).

Using direct deposit. The fastest way to receive a tax refund is to file electronically and choose direct deposit, which securely and electronically transfers your refund directly into your financial account. Direct deposit also avoids the possibility that your check could be lost, stolen, or returned undeliverable to the IRS. Eight in 10 taxpayers use direct deposit to receive their refunds. If you don't have a bank account go to [IRS.gov/DirectDeposit](https://www.irs.gov/DirectDeposit) for more information on where to find a bank or credit union that can open an account online.

Getting a transcript of your return. The quickest way to get a copy of your tax transcript is to go to [IRS.gov/Transcripts](https://www.irs.gov/Transcripts). Click on either "Get Transcript Online" or "Get Transcript by Mail" to order a free copy of your transcript. If you prefer, you can order your transcript by calling 800-908-9946.

Reporting and resolving your tax-related identity theft issues.

- Tax-related identity theft happens when someone steals your personal information to commit tax fraud. Your taxes can be affected if your SSN is used to file a fraudulent return or to claim a refund or credit.
- The IRS doesn't initiate contact with taxpayers by email, text messages, telephone calls, or social media channels to request personal or financial information. This includes requests for personal identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.
- Go to [IRS.gov/IdentityTheft](https://www.irs.gov/identitytheft), the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax professionals, and businesses. If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.
- Get an Identity Protection PIN (IP PIN). IP PINs are six-digit numbers assigned to taxpayers to help prevent the misuse of their SSNs on fraudulent federal income tax returns. When you have an IP PIN, it prevents someone else from filing a tax return with your SSN. To learn more, go to [IRS.gov/IPPIN](https://www.irs.gov/ippin).

Ways to check on the status of your refund.

- Go to [IRS.gov/Refunds](https://www.irs.gov/Refunds).
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.

Note. The IRS can't issue refunds before mid-February 2022 for returns that claimed the EIC or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.

Making a tax payment. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for information on how to make a payment using any of the following options.

- **IRS Direct Pay:** Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- **Debit or Credit Card:** Choose an approved payment processor to pay online or by phone.
- **Electronic Funds Withdrawal:** Schedule a payment when filing your federal taxes using tax return preparation software or through a tax professional.
- **Electronic Federal Tax Payment System:** Best option for businesses. Enrollment is required.
- **Check or Money Order:** Mail your payment to the address listed on the notice or instructions.
- **Cash:** You may be able to pay your taxes with cash at a participating retail store.
- **Same-Day Wire:** You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and time frames.

Note. The IRS uses the latest encryption technology to ensure that the electronic

payments you make online, by phone, or from a mobile device using the IRS2Go app are safe and secure. Paying electronically is quick, easy, and faster than mailing in a check or money order.

What if I can't pay now? Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for more information about your options.

- Apply for an **online payment agreement** ([IRS.gov/OPA](https://www.irs.gov/OPA)) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the **Offer in Compromise Pre-Qualifier** to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to [IRS.gov/OIC](https://www.irs.gov/OIC).

Filing an amended return. You can now file Form 1040-X electronically with tax filing software to amend 2019 or 2020 Forms 1040 and 1040-SR. To do so, you must have e-filed your original 2019 or 2020 return. Amended returns for all prior years must be mailed. Go to [IRS.gov/Form1040X](https://www.irs.gov/Form1040X) for information and updates.

Checking the status of your amended return. Go to [IRS.gov/WMAR](https://www.irs.gov/WMAR) to track the status of Form 1040-X amended returns.

Note. It can take up to 3 weeks from the date you filed your amended return for it to show up in our system, and processing it can take up to 16 weeks.

Understanding an IRS notice or letter you've received. Go to [IRS.gov/Notices](https://www.irs.gov/Notices) to find additional information about responding to an IRS notice or letter.

You can use Schedule LEP, Request for Change in Language Preference, to state a preference to receive notices, letters, or other written communications from the IRS in an alternative language, when these are available. Once your Schedule LEP is processed, the IRS will determine your translation needs and provide you translations when available. If you have a disability requiring notices in an accessible format, see Form 9000.

Contacting your local IRS office. Keep in mind, many questions can be answered on [IRS.gov](https://www.irs.gov) without visiting an IRS TAC. Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, IRS TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment, so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC and to check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

The Taxpayer Advocate Service (TAS) Is Here To Help You

What Is TAS?

TAS is an **independent** organization within the IRS that helps taxpayers and protects taxpayer rights. Their job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the *Taxpayer Bill of Rights*.

How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to [TaxpayerAdvocate.IRS.gov](https://www.irs.gov/TaxpayerAdvocate) to help you understand what these rights mean to you and how they apply. These are **your rights**. Know them. Use them.

What Can TAS Do for You?

TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business;
- You face (or your business is facing) an immediate threat of adverse action; or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

How Can You Reach TAS?

TAS has offices *in every state, the District of Columbia, and Puerto Rico*. Your local advocate's number is in your local directory and at [TaxpayerAdvocate.IRS.gov/Contact-Us](https://www.irs.gov/TaxpayerAdvocate). You can also call them at 877-777-4778.

How Else Does TAS Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, report it to them at [IRS.gov/SAMS](https://www.irs.gov/SAMS).

TAS for Tax Professionals

TAS can provide a variety of information for tax professionals, including tax law updates and guidance, TAS programs, and ways to let TAS know about systemic problems you've seen in your practice.

Low Income Taxpayer Clinics (LITCs)

LITCs are independent from the IRS. LITCs represent individuals whose income is below a certain level and need to resolve tax problems with the IRS, such as audits, appeals, and tax

collection disputes. In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language.

Services are offered for free or a small fee for eligible taxpayers. To find an LTC near you, go

to [TaxpayerAdvocate.IRS.gov/about-us/Low-Income-Taxpayer-Clinics-LITC/](https://taxpayeradvocate.irs.gov/about-us/Low-Income-Taxpayer-Clinics-LITC/) or see IRS Pub. 4134, [Low Income Taxpayer Clinic List](#).

The following files are not convertible:

(Joyce WP) Payment Schedule_BOA.xls
(Joyce WP) Payroll Deductions.xlsx
(Joyce WP) TOIT.xlsx

Please see the ZIP file for this Filing on the PUC Interchange in order to access these files.

Contact centralrecords@puc.texas.gov if you have any questions.