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Tax Calendars for 1998



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Important Changes for 1998

Federal tax deposits using the Electronic Federal Tax Payment System (EFTPS) You must make electronic deposits for *all* depository tax liabilities that occur after December 31, 1997, if:

- 1) Your Medicare, social security, railroad retirement and withheld income taxes were more than \$50,000 in 1996, or
- 2) You did not deposit employment taxes, but you had deposits of other depository taxes (such as excise taxes) that were more than \$50,000 in 1995 or 1996.

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

Use of private delivery services. You can now use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. For a list of the designated private delivery services, see *Use of private delivery services*, under *Background Information for Using the Tax Calendars*.

Air transportation excise taxes. The excise taxes on air transportation were extended and modified for transportation beginning on or after October 1, 1997. See the *Excise Tax Calendar* in this publication for the deposit and return due dates.

Floor stocks tax on kerosene. If you hold kerosene on July 1, 1998, you may be liable for a floor stocks tax that must be paid by August 31, 1998. See the Form 720 instructions for the second quarter of 1998.

Delayed deposits for certain excise taxes. The deposits you normally make for air transportation and fuel taxes during the period August 1, 1998, (August 15, 1998, for air transportation taxes other than on cargo) through September 30, 1998, are not due until October 5, 1998.

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
- Doing other things required by federal tax law.

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

What does the publication contain? The publication contains:

- 1) A section on how to use the tax calendars,
- 2) Three tax calendars,
 - a) general,
 - b) employment,
 - c) excise, and
- 3) A table showing the semiweekly deposit due dates for 1998.

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

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

What is not in these calendars? The calendars do not cover the employment or excise deposit rules. You can find the deposit rules for employment taxes in Publication 15, *Circular E, Employer's Tax Guide*. The deposit rules for excise taxes are in Publication 510, *Excise Taxes for 1998*, and in the instructions for Form 720, *Quarterly Federal Excise Tax Return*. In addition, the calendars do not cover the filing and other requirements concerning:

- Estate taxes,
- Gift taxes,
- Trusts,
- Exempt organizations, or
- Certain types of corporations.

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

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

Table 1. Useful Publications

| If you are | you may need |
|------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| an employer | <ul style="list-style-type: none">• Publication 15, <i>Circular E, Employer's Tax Guide</i>,• Publication 15A, <i>Employer's Supplemental Tax Guide</i>, or• Publication 926, <i>Household Employer's Tax Guide</i>. |
| a farmer | Publication 51, <i>Circular A, Agricultural Employer's Tax Guide</i> . |
| an individual | Publication 505, <i>Tax Withholding and Estimated Tax</i> . |
| required to pay excise taxes | Publication 510, <i>Excise Taxes for 1998</i> . |

Background Information for Using the Tax Calendars

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

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

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

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

Electronic Federal Tax Payment System (EFTPS) You must make electronic deposits for **all** depository tax liabilities that occur after December 31, 1997, if:

- 1) Your Medicare, social security, railroad retirement and withheld income taxes were more than \$50,000 in 1996, or
- 2) You did not deposit employment taxes, but you had deposits of other depository taxes (such as excise taxes) that were more than \$50,000 in 1995 or 1996.

If you are already using EFTPS, continue to do so in 1998. For 1999, you will make electronic deposits if your deposits of these taxes for calendar year 1997 were more than \$50,000. EFTPS must be used to make electronic deposits. If you are required to make electronic deposits and fail to do so,

you may be subject to a 10% penalty. However, if you were first required to use EFTPS on or after July 1, 1997, no penalties for failure to use EFTPS will be imposed prior to July 1, 1998.

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



To enroll in EFTPS, call:

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

For general information about EFTPS, call 1-800-829-1040.

Saturday, Sunday, or legal holiday. Generally, if a due date for performing any act for tax purposes falls on a Saturday, Sunday, or legal holiday, it is delayed until the next day that is not a Saturday, Sunday, or legal holiday. These calendars make this adjustment for Saturdays, Sundays, and most legal holidays. But you must make any adjustments for statewide legal holidays. (An exception to this rule for certain excise taxes is noted later.)

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

Federal holidays. Federal legal holidays for 1998 are listed below.

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

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

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

Use of private delivery services. You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. The IRS publishes a list of the designated private delivery services in September of each year. The list published in September 1997 includes only the following:

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

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



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

General Tax Calendar

This tax calendar has the due dates for 1998 that most taxpayers will need. Employers and persons who pay excise taxes should also use the *Employer's Tax Calendar* and the *Excise Tax Calendar*.

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

First Quarter

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

January 12

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

January 15

Individuals. Make a payment of your estimated tax for 1997 if you did not pay your income tax for the year through withholding (or did not pay in enough tax that way). Use Form 1040-ES. This is the final installment date for 1997 estimated tax. However, you do not have to make this payment if you file your 1997 return (Form 1040) and pay any tax due by February 2, 1998.

Farmers and fishermen. Pay your estimated tax for 1997 using Form 1040-ES. You have until April 15 to file your 1997 income tax return (Form 1040). If you do not pay your estimated tax by this date, you must file your 1997 return and pay any tax due by March 2, 1998.

February 2

Individuals. File your income tax return (Form 1040) for 1997 if you did not pay your last installment of estimated tax by January 15. Filing your return and paying any tax due by February 2 prevents any penalty for late payment of the last installment.

All businesses. Give annual information statements to recipients of certain payments you made during 1997. (You can use a copy of the appropriate version of Form 1099 or other information return.) Payments that are covered include:

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

See the 1997 *Instructions for Forms 1099, 1098, 5498, and W-2G* for information on what payments are covered, how much the payment must be before a statement is required, which form to use, and extension of time to provide statements.

February 10

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

February 17

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.

March 2

All businesses. File information returns (Form 1099) for certain payments you made during 1997. These payments are described under *February 2*. There are different forms for different types of payments. Use a separate Form 1096 to summarize and transmit the forms for each type of payment. See the 1997 *In-*

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

Farmers and fishermen. File your 1997 income tax return (Form 1040) to avoid an underpayment penalty if you owe estimated tax. However, you have until April 15 to file if you paid your 1997 estimated tax by January 15, 1998.

March 10

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

March 16

Corporations. File a 1997 calendar year income tax return (Form 1120 or 1120-A) and pay any tax due. If you want an automatic 6-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe.

S corporations. File a 1997 calendar year income tax return (Form 1120S) and pay any tax due. Provide each shareholder with a copy of Schedule K-1 (Form 1120S), *Shareholder's Share of Income, Credits, Deductions, etc.*, or a substitute Schedule K-1. If you want an automatic 6-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe.

S corporation election. File Form 2553, *Election by a Small Business Corporation*, to choose to be treated as an S corporation, beginning with calendar year 1998. If Form 2553 is filed late, S treatment will begin with calendar year 1999.

Electing large partnerships. Provide each partner with a copy of Schedule K-1 (Form 1065), *Partner's Share of Income Credits, Deductions, etc.*



As this publication was being prepared for print, Congress was considering legislation that would make this requirement effective for partnership tax years beginning after December 31, 1997.

Second Quarter

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

April 10

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

April 15

Individuals. File an income tax return for 1997 (Form 1040, 1040A, or 1040EZ) and pay any tax due. If you want an automatic 4-month extension of time to file the return, file Form 4868, *Application for Automatic Extension of Time To File U.S. Individual Income Tax Return*. Then file Form 1040 or 1040A by August 17. If you want an additional 2-month extension, file Form 2688, *Application for Additional Extension of Time To File U.S. Individual Income Tax Return*, as soon as possible so

that your application can be acted on before August 17.

If you paid cash wages of \$1,000 or more in 1997 to a household employee you must file Schedule H (Form 1040 or 1040A) with your income tax return, and report any employment taxes and withheld income taxes for those employees. Report any federal unemployment (FUTA) tax on Schedule H if you paid total cash wages of \$1,000 or more in any calendar quarter of 1996 or 1997 to household employees. For more information, see Publication 926.

Individuals. If you are not paying your 1998 income tax through withholding (or will not pay in enough tax during the year that way), pay the first installment of your 1998 estimated tax. Use Form 1040-ES. For more information, see Publication 505, *Tax Withholding and Estimated Tax*.

Partnerships. File a 1997 calendar year return (Form 1065). Provide each partner with a copy of Schedule K-1 (Form 1065), *Partner's Share of Income, Credits, Deductions, etc.*, or a substitute Schedule K-1. If you want an automatic 3-month extension of time to file the return and provide Schedule K-1, file Form 8736. Then file Form 1065 by July 15. If you need an additional 3-month extension, file Form 8800.

Corporations. Deposit the first installment of estimated income tax for 1998. A worksheet, Form 1120-W, is available to help you make an estimate of your tax for the year.

May 11

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

June 10

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

June 15

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

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

Individuals. Make a payment of your 1998 estimated tax if you are not paying your income tax for the year through withholding (or will not pay in enough tax that way). Use Form 1040-ES. This is the second installment date for estimated tax in 1998. For more information, see Publication 505.

Corporations. Deposit the second installment of estimated income tax for 1998. A worksheet, Form 1120-W, is available to

help you make an estimate of your tax for the year.

Third Quarter

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

July 10

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

July 15

Partnerships. File a 1997 calendar year return (Form 1065). This due date applies only if you were given an automatic 3-month extension. Provide each partner with a copy of Schedule K-1 (Form 1065), or a substitute K-1. If you need an additional 3-month extension, file Form 8800.

August 10

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

August 17

Individuals. If you have an automatic 4-month extension to file your income tax return for 1997, file Form 1040 and pay any tax, interest, and penalties due. If you need an additional 2-month extension, file Form 2688.

September 10

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

September 15

Individuals. Make a payment of your 1998 estimated tax if you are not paying your income tax for the year through withholding (or will not pay in enough tax that way). Use Form 1040-ES. This is the third installment date for estimated tax in 1998. For more information, see Publication 505.

Corporations. File a 1997 calendar year income tax return (Form 1120 or 1120-A) and pay any tax due. This due date applies only if you were given an automatic 6-month extension. Otherwise, see *March 16*.

S corporations. File a 1997 calendar year income tax return (Form 1120S) and pay any tax due. This due date applies only if you were given an automatic 6-month extension. Otherwise, see *March 16*. Provide each shareholder with a copy of Schedule K-1 (Form 1120S), or a substitute Schedule K-1.

Corporations. Deposit the third installment of estimated income tax for 1998. A worksheet, Form 1120-W, is available to help you make an estimate of your tax for the year.

Fourth Quarter

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

October 13

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

October 15

Individuals. File a 1997 income tax return and pay any tax due. This due date applies only if you were given an additional 2-month extension.

Partnerships. File a 1997 calendar year return (Form 1065). This due date applies only if you were given an additional 3-month extension. Provide each partner with a copy of Schedule K-1 (Form 1065), or a substitute K-1.

November 10

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

December 10

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

December 15

Corporations. Deposit the fourth installment of estimated income tax for 1998. A worksheet, Form 1120-W, is available to help you make an estimate of your tax for the year.

Fiscal-Year Taxpayers

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

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

Individuals

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

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

Partnerships

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

Corporations and S Corporations

Form 1120 and Form 1120S (or Form 7004) are due on the 15th day of the third month after the end of the corporation's tax year. S Corporations must provide each shareholder

with a copy of Schedule K-1 (Form 1120S), or a substitute Schedule K-1.

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

Form 2553, used to choose S corporation treatment, is due by the 15th day of the third month of the first tax year to which the choice will apply or at any time during the preceding tax year.

Employer's Tax Calendar

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

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

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

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

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

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

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

First Quarter

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

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

During January

All employers. Give your employees their copies of Form W-2 for 1997 as soon as possible. The due date is February 2.

January 2

Earned income credit. Stop advance payments of the earned income credit for any employee who did not give you a new Form W-5 for 1998.

January 15

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in December 1997.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in December 1997.

February 2

All employers. Give your employees their copies of Form W-2 for 1997.

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 1997 on all nonpayroll items, including backup withholding and withholding on pensions, annuities, gambling winnings, and payments of Indian gaming profits to tribal members. Deposit any undeposited tax. (If the total is less than \$500 and not a shortfall, you can pay it with the return.) If you have deposited the tax for the year in full and on time, you have until February 10 to file the return.

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

Farm employers. File Form 943 to report social security and Medicare taxes and withheld income tax for 1997. Deposit any undeposited tax. (If the total is less than \$500 and not a shortfall, you can pay it

with the return.) If you have deposited the tax for the year in full and on time, you have until February 10 to file the return.

Federal unemployment tax. File Form 940 (or 940-EZ) for 1997. If your undeposited tax is \$100 or less, you can either pay it with your return or deposit it. If it is more than \$100, you must deposit it. However, if you have already deposited the tax you owe for the year in full and on time, you have until February 10 to file the return.

February 10

Nonpayroll taxes. File Form 945 to report income tax withheld for 1997 on all nonpayroll items. This due date applies only if you had deposited the tax for the year in full and on time.

Social security, Medicare, and withheld income tax. File Form 941 for the fourth quarter of 1997. This due date applies only if you had deposited the tax for the quarter in full and on time.

Farm employers. File Form 943 to report social security, Medicare, and withheld income tax for 1997. This due date applies only if you had deposited the tax for the year in full and on time.

Federal unemployment tax. File Form 940 (or 940-EZ) for 1997. This due date applies only if you had deposited the tax for the year in full and on time.

February 17

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

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

All employers. Begin withholding income tax from the pay of any employee who had claimed exemption from withholding in 1997, but did not give you a new Form W-4 to continue the exemption this year.

March 2

Payers of gambling winnings. File Form 1096, *Annual Summary and Transmittal of U.S. Information Returns*, along with Copy A of all the Forms W-2G you issued for 1997.

All employers. File Form W-3, *Transmittal of Wage and Tax Statements*, along with Copy A of all the Forms W-2 you issued for 1997.

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

March 16

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

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

Second Quarter

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

April 15

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

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

April 30

Social security, Medicare, and withheld income tax. File Form 941 for the first quarter of 1998. Deposit any undeposited tax. (If the total is less than \$500 and not a shortfall, you can pay it with the return.) If you have deposited the tax for the quarter in full and on time, you have until May 11 to file the return.

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

May 11

Social security, Medicare, and withheld income tax. File Form 941 for the first quarter of 1998. This due date applies only if you had deposited the tax for the quarter in full and on time.

May 15

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

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

June 15

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

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

Third Quarter

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

July 15

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

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

July 31

Social security, Medicare, and withheld income tax. File Form 941 for the second quarter of 1998. Deposit any undeposited tax. (If the total is less than \$500 and not a shortfall, you can pay it with the return.) If you have deposited the tax for the quarter in full and on time, you have until August 10 to file the return.

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

All employers. If you maintain an employee benefit plan, such as a pension, profit-sharing, or stock bonus plan, file Form 5500, 5500-EZ, or 5500-C/R for calendar year 1997. If you use a fiscal year as your plan year, file the form by the last day of the 7th month after the plan year ends.

August 10

Social security, Medicare, and withheld income tax. File Form 941 for the second quarter of 1998. This due date applies only if you had deposited the tax for the quarter in full and on time.

August 17

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

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

September 15

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

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

Fourth Quarter

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

October 15

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

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

During November

Income tax withholding. Ask employees whose withholding allowances will be different in 1999 to fill out a new Form W-4.

Earned income credit. Request each eligible employee who wants to receive advance payments of the earned income credit during 1999 to fill out a Form W-5. A new Form W-5 must be filled out each year before any payments are made.

November 2

Social security, Medicare, and withheld income tax. File Form 941 for the third quarter of 1998. Deposit any undeposited tax. (If the total is less than \$500 and not a shortfall, you can pay it with the return.) If you have deposited the tax for the quarter in full and on time, you have until November 10 to file the return.

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

November 10

Social security, Medicare, and withheld income tax. File Form 941 for the third quarter of 1998. This due date applies only if you had deposited the tax for the quarter in full and on time.

November 16

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

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

December 15

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

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

Excise Tax Calendar

This calendar gives the due dates both for filing returns and making deposits of excise taxes. Use this calendar with Publication 510, which covers the deposit rules and the types of excise taxes reported on Forms 11-C, 720, and 730.

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

- 1) Form 11-C, *Occupational Tax and Registration Return for Wagering*. Use this form to register any wagering activity and to pay a special tax (called an occupational tax) on wagering. File Form 11-C if you are in the business of accepting wagers, including conducting a wagering pool or lottery, or are an employee-agent of someone who accepts wagers. You must file the form before you begin accepting wagers. After that, file the form by July 1 of each year. Also see Form 730, below.
- 2) Form 720, *Quarterly Federal Excise Tax Return*. File this form by the last day of the month following the calendar quarter. However, if you report communications, air transportation or ozone-depleting chemicals taxes, file Form 720 by the last day of the second month following the quarter. Use this form to report a wide variety of excise taxes, including:
 - a) Communications and air transportation taxes.
 - b) Fuel taxes.
 - c) Luxury taxes.
 - d) Retail tax.
 - e) Ship passenger tax.
 - f) Manufacturers taxes.
 - g) Vaccine taxes.
- 3) Form 730, *Tax on Wagering*. Use this form to pay an excise tax on wagers you accept. File this form monthly, by the last day of the month following the month you

accepted the bets. Also see Form 11-C, above.

- 4) Form 2290, *Heavy Vehicle Use Tax*. Use this form to pay the federal use tax on heavy highway vehicles registered in your name. File this form by the last day of the month following the month of the vehicle's first taxable use in the tax period. The tax period begins on July 1 and ends the following June 30. You must pay the full year's tax on all vehicles you have in use during the month of July. You must also pay a partial-year tax on taxable vehicles that you put into use in a month after July. For more information, including information on installment payments, see the instructions for Form 2290.

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

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

- 1) Under the 14-day rule, if the 14th day is a Saturday, Sunday or legal holiday, the due date is the immediately **preceding** day that is not a Saturday, Sunday, or legal holiday.
- 2) Under the special September deposit rules, if the due date falls on a Saturday, the deposit is due on the preceding Friday. If the due date falls on a Sunday, the deposit is due on the following Monday.

The excise tax calendar has been adjusted for these provisions.

First Quarter

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

January 9

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

January 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.

January 14

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

January 15

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

January 26

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

January 27

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

January 29

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

February 2

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

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

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

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

February 9

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

February 11

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

February 13

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

February 17

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

February 24

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

February 25

Communications and air transportation taxes under the alternative method. Deposit the tax included in amounts billed

or tickets sold during the last 16 days of January.

February 27

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

March 2

Communications, ozone-depleting chemicals and air transportation taxes. File Form 720 for the fourth quarter of 1997.

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

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

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

March 9

Communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. Deposit the tax for the last 13 days of February.

March 11

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

March 13

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

March 16

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

March 24

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

March 25

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

March 27

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

March 31

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

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

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

Second Quarter

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

April 9

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

April 10

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

April 14

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

April 15

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

April 24

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

April 27

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

April 29

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

April 30

Fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. File Form 720 for the first quarter of 1998. However, if you also report communications, air transportation or ozone-depleting chemicals taxes, file one Form 720 by June 1. Make a special deposit if required.

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

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

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

May 11

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

May 12

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

May 14

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

May 15

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

May 26

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

May 28

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

May 29

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

June 1

Communications, air transportation and ozone-depleting chemicals taxes. File Form 720 for the first quarter of 1998.

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

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

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

June 9

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

June 10

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

June 12

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

June 15

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

June 24

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

June 25

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

June 29

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

June 30

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

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

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

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

Floor stocks tax for ozone-depleting chemicals (IRS No. 20). Deposit the tax for January 1, 1998.

Third Quarter

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

July 9

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

July 10

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

July 14

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

July 15

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

July 24

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

July 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

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

July 31

Fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. File Form 720 for the second quarter of 1998. However, if you also report communications, air transportation or ozone-depleting chemicals taxes, file one Form 720 by August 31. Make a special deposit if required.

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

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

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

August 10

Communications, air transportation (other than on cargo), luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. Deposit the tax for the last 16 days of July.

August 12

Communications and air transportation (other than on cargo), taxes under the alternative method. Deposit the tax included in amounts billed or tickets sold during the first 15 days of July.

August 17

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

August 24

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

August 26

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

August 31

Communications, air transportation, and ozone-depleting chemicals taxes. File Form 720 for the second quarter of 1998.

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

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

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

Floor stocks tax for kerosene. Deposit the tax for kerosene held on July 1, 1998.

September 9

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

September 10

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

September 15

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

September 24

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

September 25

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

September 28

Communications, luxury, retail, ship passenger, manufacturers, obligation, vaccine, and foreign insurers taxes (special rule). Deposit the tax for the period beginning September 16 and ending September 25. If required to make deposits using EFTPS see September 29.

Ozone-depleting chemicals tax (special rule). Deposit the tax for the last 16 days of August and the period beginning September 1 and ending September 10. If required to make deposits using EFTPS see September 29.

Communications tax under the alternative method (special rule). Deposit the tax included in amounts billed during the period beginning September 1 and ending September 10. If required to make deposits using EFTPS see September 29.

September 29

Communications, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes (special rule). If required to use EFTPS, deposit the tax for the period beginning

September 16 and ending September 26. If not required to make deposits using EFTPS, see September 28.

Ozone-depleting chemicals tax (special rule). If required to use EFTPS, deposit the tax for the last 16 days of August and the period beginning September 1 and ending September 11. If not required to deposit using EFTPS, see September 28.

Communications tax under the alternative method (special rule). If required to use EFTPS, deposit the tax included in amounts billed during the period beginning on September 1 and ending September 11. If not required to make deposits using EFTPS, see September 28.

September 30

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

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

Fourth Quarter

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

October 5

Air transportation and fuel taxes (special delayed deposits). Deposit the tax that you normally would have deposited during the period beginning August 1 (August 15 for air transportation taxes other than on cargo) and ending September 30.

October 9

Communications, air transportation, fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. Deposit the tax for the last 5 days (4 days if required to make deposits using EFTPS) of September.

October 13

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

October 14

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

October 15

Ozone-depleting chemicals tax (IRS Nos. 19 and 98). Deposit the tax for the period beginning September 11 (September 12 if required to make deposits using EFTPS) and ending September 15.

October 26

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

October 27

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

October 29

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

November 2

Fuel, luxury, retail, ship passenger, manufacturers, obligations, vaccine, and foreign insurers taxes. File Form 720 for the third quarter of 1998. However, if you also report communications, air transportation or ozone-depleting chemicals taxes, file one Form 720 by November 30. Make a special deposit if required.

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

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

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

November 9

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

November 12

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

November 13

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

November 16

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

November 24

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

November 25

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

November 27

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

November 30

Communications, air transportation and ozone-depleting chemicals taxes. File Form 720 for the third quarter of 1998.

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

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

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

December 9

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

December 10

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

December 14

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

December 15

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

December 24

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

December 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

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

December 31

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

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

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

How To Get More Information



You can get help from the IRS in several ways.

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

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

If you have access to a personal computer and modem, you also can get many forms and publications electronically. See *Quick and Easy Access to Tax Help and Forms* in your income tax package for details.

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

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

Table 2. Due Dates for Deposit of Taxes for 1998 Under Semiweekly Rule

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

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