

# IRS and NCDOR Calendar

This calendar has due dates for both the Internal Revenue Service and the North Carolina Department of revenue. Please note that not all dues dates may be located on this calendar.

Due dates and filings pertaining to the North Carolina Department of Revenue are highlighted in yellow.

*For futher questions please visit our webiste at:*

**[www.dornc.com](http://www.dornc.com)**

*or call*

**1-877-252-3052**

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Monday	Tuesday	Wednesday	Thursday	Friday
<b>December 2013</b>				
<b>30</b> ☹ Deposit payroll tax for payments on Dec 21-24 if the semiweekly deposit rule applies.	<b>31</b> ☹ File Form 2290 and pay the tax for vehicles first used during November. ☹ File Form 730 and pay tax on wages accepted during November.	<b>1</b>	<b>2</b> ☹ IRS & NCDOR Deposit payroll tax for payments on Dec 25-27 if the semiweekly deposit rule applies.	<b>3</b>
<b>January 2014</b>				
<b>6</b> ☹ IRS & NCDOR Deposit payroll tax for payments on Dec 28-31 if the semiweekly deposit rule applies.	<b>7</b>	<b>8</b> ☹ IRS & NCDOR Deposit payroll tax for payments on Jan 1-3 if the semiweekly deposit rule applies.	<b>9</b>	<b>10</b> ☹ IRS & NCDOR Deposit payroll tax for payments on Jan 4-7 if the semiweekly deposit rule applies. ☹ Employers: Employees are required to report to you tips of \$20 or more earned during Dec 2013
<b>13</b>	<b>14</b>	<b>15</b> ☹ Individuals: Pay the final installment of your 2013 estimated tax. Use Form NC-40. ☹ IRS & NCDOR Deposit payroll tax for payments on Jan 8-10 if the semiweekly deposit rule applies. ☹ Employers: Deposit payroll tax for Dec 2013 if the monthly deposit rule applies. ☹ Farmers and fishermen: Pay your estimated tax for 2013. Use Form 1040-ES. ☹ Individuals: Pay the final installment of your 2013 estimated tax. Use Form 1040-ES.	<b>16</b>	<b>17</b> ☹ IRS & NCDOR Deposit payroll tax for payments on Jan 11-14 if the semiweekly deposit rule applies.
<b>20</b> ☹ Businesses: File Form E-500 Monthly Sales & Use Filing and Payment Due	<b>21</b>	<b>22</b>	<b>23</b> ☹ IRS & NCDOR Deposit payroll tax for payments on Jan 15-17 if the semiweekly deposit rule applies.	<b>24</b> ☹ IRS & NCDOR Deposit payroll tax for payments on Jan 18-21 if the semiweekly deposit rule applies.

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<b>January 2014</b>									
<b>27</b>		<b>28</b>		<b>29</b>		<b>30</b>		<b>31</b>	
				<p>⌚ IRS &amp; NCDOR Deposit payroll tax for payments on Jan 22-24 if the semiweekly deposit rule applies.</p>				<p>⌚ Employers: File Form NC-5Q for the fourth quarter 2013.</p> <p>⌚ Businesses: File Form E-500 Quarterly Sales &amp; Use Filing and Payment Due</p> <p>⌚ Employers: File Form NC-5 Monthly Withholding Filing and Payment Due</p> <p>⌚ IRS &amp; NCDOR Deposit payroll tax for payments on Jan 25-28 if the semiweekly deposit rule applies.</p> <p>⌚ File your tax return if you did not pay your last installment of estimated tax by January 15th</p> <p>⌚ File Forms 940, 941, 943, 944 and/or 945 if you did not deposit all taxes when due.</p> <p>⌚ File Form 2290 and pay the tax for vehicles first used in Dec 2013.</p> <p>⌚ Deposit any FUTA tax owed through Dec 2013.</p> <p>⌚ File Form 730 and pay the tax on wagers accepted during Dec 2013.</p> <p>⌚ Furnish Forms 1098, 1099 and W-2G to recipients for certain payments during 2013. Furnish Form W-2 to employees who worked for you during 2013.</p> <p>⌚ File Form 720 for the fourth quarter of 2013.</p>	
<b>February 2014</b>									
<b>3</b>		<b>4</b>		<b>5</b>		<b>6</b>		<b>7</b>	
				<p>⌚ IRS &amp; NCDOR Deposit payroll tax for payments on Jan 29-31 if the semiweekly deposit rule applies.</p>				<p>⌚ IRS &amp; NCDOR Deposit payroll tax for payments on Feb 1-4 if the semiweekly deposit rule applies.</p>	
<b>10</b>	<p>⌚ File Forms 940, 941, 943, 944 and/or 945 if you timely deposited all required payments.</p>	<b>11</b>		<b>12</b>	<p>⌚ IRS &amp; NCDOR Deposit payroll tax for payments on Feb 5-7 if the semiweekly deposit rule</p>	<b>13</b>		<b>14</b>	<p>⌚ IRS &amp; NCDOR Deposit payroll tax for payments on Feb 8-11 if the semiweekly deposit rule</p>

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<b>February 2014</b>				
<p><b>10</b></p> <p>☉ Employers: Employees are required to report to you tips of \$20 or more earned during Jan.</p>	<p><b>11</b></p>	<p><b>12</b></p> <p>applies.</p>	<p><b>13</b></p>	<p><b>14</b></p> <p>applies.</p>
<p><b>17</b></p>	<p><b>18</b></p> <p>☉ Employers: File Form NC-5 Monthly Withholding Filing and Payment Due</p> <p>☉ Deposit payroll tax for Jan if the monthly deposit rule applies.</p> <p>☉ Furnish Forms 1099-B, 1099-S and certain Forms 1099-MISC to recipients.</p> <p>☉ File a new Form W-4 if you claimed exemption from income tax withholding in 2013.</p>	<p><b>19</b></p> <p>☉ Begin withholding on employees who claimed exemption from withholding in 2013 but did not file a W-4 to continue withholding exemption in 2014.</p>	<p><b>20</b></p> <p>☉ Businesses: File Form E-500 Monthly Sales &amp; Use Filing and Payment Due</p> <p>☉ IRS &amp; NCDOR Deposit payroll tax for payments on Feb 12-14 if the semiweekly deposit rule applies.</p>	<p><b>21</b></p> <p>☉ IRS &amp; NCDOR Deposit payroll tax for payments on Feb 15-18 if the semiweekly deposit rule applies.</p>

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Monday	Tuesday	Wednesday	Thursday	Friday
<b>February 2014</b>				
<b>24</b>	<b>25</b>	<b>26</b>	<b>27</b>	<b>28</b>
		<p>⌚ IRS &amp; NCDOR Deposit payroll tax for payments on Feb 19-21 if the semiweekly deposit rule applies.</p>		<p>⌚ File Form NC-3 with copies of all W-2 and 1099 statements issued for 2013.</p> <p>⌚ File Form 2290 and pay the tax for vehicles first used in January.</p> <p>⌚ File Form 730 and pay the tax on wagers accepted during January.</p> <p>⌚ File Form 8027 if you are a large food or beverage establishment.</p> <p>⌚ File Form W-3 with Copy A of all Forms W-2 issued for 2013.</p> <p>⌚ File Form 1096 with information returns, including Forms 1098, 1099 and W-2G for payments made during 2013.</p> <p>⌚ IRS &amp; NCDOR Deposit payroll tax for payments on Feb 22-25 if the semiweekly deposit rule applies.</p>
<b>March 2014</b>				
<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
<p>⌚ Farmers and fishermen: File Form D-400 and pay any tax due. However, you have until Apr 15 to file if you paid your 2013 estimated tax payments by Jan 15, 2014.</p> <p>⌚ Farmers and fishermen: File Form 1040 and pay any tax due. However, you have until Apr 15 to file if you paid your 2013 estimated tax payments by Jan 15, 2014.</p>		<p>⌚ IRS &amp; NCDOR Deposit payroll tax for payments on Feb 26-28 if the semiweekly deposit rule applies.</p>		<p>⌚ IRS &amp; NCDOR Deposit payroll tax for payments on Mar 1-4 if the semiweekly deposit rule applies.</p>
<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>
<p>⌚ Employers: Employees are required to report to you tips of \$20 or more earned during February.</p>		<p>⌚ IRS &amp; NCDOR Deposit payroll tax for payments on Mar 5-7 if the semiweekly deposit rule applies.</p>		<p>⌚ IRS &amp; NCDOR Deposit payroll tax for payments on Mar 8-11 if the semiweekly deposit rule applies.</p>

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<b>March 2014</b>				
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<p>⌚ <b>Employers: File Form NC-5 Monthly Withholding Filing and Payment Due</b></p> <p>⌚ <b>Electing Large Partnerships: Furnish Sch. K-1 (Form 1065-B) to each partner.</b></p> <p>⌚ <b>S Corporations: File Form 1120S for calendar year and pay any tax due. Furnish a copy of Sch. K-1 to each shareholder. File Form 2553 to elect S Corporation status beginning with calendar year 2014.</b></p> <p>⌚ <b>Employers: Deposit payroll tax for Feb. if the monthly deposit rule applies.</b></p> <p>⌚ <b>Corporations: File Form 1120 for calendar year and pay any tax due. For automatic 6-month extension, file Form 7004 and deposit estimated tax.</b></p>		<p>⌚ <b>IRS &amp; NCDOR Deposit payroll tax for payments on Mar 12-14 if the semiweekly deposit rule applies.</b></p>	<p>⌚ <b>Businesses: File Form E-500 Monthly Sales &amp; Use Filing and Payment Due</b></p>	<p>⌚ <b>IRS &amp; NCDOR Deposit payroll tax for payments on Mar 15-18 if the semiweekly deposit rule applies.</b></p>

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<b>March 2014</b>				
<b>24</b>	<b>25</b>	<b>26</b> ⌚ IRS & NCDOR Deposit payroll tax for payments on Mar 19-21 if the semiweekly deposit rule applies.	<b>27</b>	<b>28</b> ⌚ IRS & NCDOR Deposit payroll tax for payments on Mar 22-25 if the semiweekly deposit rule applies.
<b>31</b> ⌚ Electronically file Forms W-2, W-2G, 1098, 1099, and 8027. ⌚ File Form 730 and pay the tax on wagers accepted during February. ⌚ File Form 2290 and pay the tax for vehicles first used in February.	<b>1</b>	<b>2</b> ⌚ IRS & NCDOR Deposit payroll tax for payments on Mar 26-28 if the semiweekly deposit rule applies.	<b>3</b>	<b>4</b> ⌚ Deposit payroll tax for payments on April 1st if the semiweekly deposit rule applies. ⌚ Deposit payroll tax for payments on Mar 29-Mar 31 if the semiweekly deposit rule applies. ⌚ Deposit payroll tax for payments on Mar 29-Apr 1 if the semiweekly deposit rule applies.
<b>April 2014</b>				
<b>7</b>	<b>8</b>	<b>9</b> ⌚ IRS & NCDOR Deposit payroll tax for payments on Apr 2-4 if the semiweekly deposit rule applies.	<b>10</b> ⌚ Employers: Employees are required to report to you tips of \$20 or more earned during March.	<b>11</b> ⌚ IRS & NCDOR Deposit payroll tax for payments on Apr 5-8 if the semiweekly deposit rule applies.
<b>14</b>	<b>15</b> ⌚ Corporations: Calendar year filers, pay the first installment of your 2014 estimated income tax using CD-429  ⌚ Corporations: Calendar year filers, file Form CD-405 and pay any franchise or income tax due. For automatic 6-month extension, file Form CD-419 and pay any tax due. ⌚ S Corporations: Calendar year filers, file Form CD-401S and pay any franchise or income tax due. For automatic 6-month extension, file Form CD-419 and pay any tax due. ⌚ Individuals: Pay first installment of 2014 estimated taxes using NC-40 ⌚ Individuals: File Form	<b>16</b>	<b>17</b> ⌚ IRS & NCDOR Deposit payroll tax for payments on Apr 9-11 if the semiweekly deposit rule applies.	<b>18</b>

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		<p>D-400 and pay any tax due. For automatic 6-month extension file Form D-410 and pay estimated tax due.</p> <p>☉ Employers: File Form NC-5 Monthly Withholding Filing and Payment Due</p> <p>☉ Employers: Deposit payroll tax for Mar. if the monthly deposit rule applies.</p> <p>☉ Corporations: Deposit the first installment of your 2014 estimated tax.</p> <p>☉ Household Employers: File Sch. H with Form 1040 if you paid \$1,800 or more to a household employee.</p> <p>☉ Electing Large Partnerships: File Form 1065-B calendar year return.</p> <p>☉ Partnerships: File Form 1065 and furnish a copy of Sch. K-1 to each partner.</p> <p>☉ Individuals: File Form 1040, 1040A, or 1040EZ. For automatic 6-month extension file Form 4868 and deposit estimated tax. Pay the first installment of 2014 estimated tax.</p>							



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<b>April 2014</b>				
<p><b>21</b></p> <ul style="list-style-type: none"> <li>⌚ Businesses: File Form E-500 Monthly Sales &amp; Use Filing and Payment Due</li> <li>⌚ IRS &amp; NCDOR Deposit payroll tax for payments on Apr 12-15 if the semiweekly deposit rule applies.</li> </ul>	<p><b>22</b></p>	<p><b>23</b></p> <ul style="list-style-type: none"> <li>⌚ IRS &amp; NCDOR Deposit payroll tax for payments on Apr 16-18 if the semiweekly deposit rule applies.</li> </ul>	<p><b>24</b></p>	<p><b>25</b></p>
<p><b>28</b></p>	<p><b>29</b></p>	<p><b>30</b></p> <ul style="list-style-type: none"> <li>⌚ Employers: File Form NC-5Q for the first quarter.</li> <li>⌚ Businesses: File Form E-500 Quarterly Sales &amp; Use Filing and Payment Due</li> <li>⌚ IRS &amp; NCDOR Deposit payroll tax for payments on Apr 23-25 if the semiweekly deposit rule applies.</li> <li>⌚ Deposit FUTA tax owed through Mar if more than \$500.</li> <li>⌚ Employers: File Form 941 for the first quarter.</li> <li>⌚ File Form 2290 and pay the tax on vehicles first used in March.</li> <li>⌚ File Form 730 and pay the tax on wagers accepted during March.</li> <li>⌚ File Form 720 for the first quarter.</li> </ul>	<p><b>1</b></p>	<p><b>2</b></p> <ul style="list-style-type: none"> <li>⌚ IRS &amp; NCDOR Deposit payroll tax for payments on Apr 26-29 if the semiweekly deposit rule applies.</li> </ul>
<b>May 2014</b>				
<p><b>5</b></p>	<p><b>6</b></p>	<p><b>7</b></p> <ul style="list-style-type: none"> <li>⌚ IRS &amp; NCDOR Deposit payroll tax for payments on Apr 30-May 2 if the semiweekly deposit rule applies.</li> </ul>	<p><b>8</b></p>	<p><b>9</b></p> <ul style="list-style-type: none"> <li>⌚ IRS &amp; NCDOR Deposit payroll tax for payments on May 3-6 if the semiweekly deposit rule applies.</li> </ul>
<p><b>12</b></p> <ul style="list-style-type: none"> <li>⌚ File Form 941 for the first quarter if you timely deposited all required payments.</li> <li>⌚ Employers: Employees are required to report to you tips of \$20 or more earned during April.</li> </ul>	<p><b>13</b></p>	<p><b>14</b></p> <ul style="list-style-type: none"> <li>⌚ IRS &amp; NCDOR Deposit payroll tax for payments on May 7-9 if the semiweekly deposit rule applies.</li> </ul>	<p><b>15</b></p> <ul style="list-style-type: none"> <li>⌚ Employers: File Form NC-5 Monthly Withholding Filing and Payment Due</li> <li>⌚ Deposit payroll tax for Apr if the monthly deposit rule applies.</li> </ul>	<p><b>16</b></p> <ul style="list-style-type: none"> <li>⌚ IRS &amp; NCDOR Deposit payroll tax for payments on May 10-13 if the semiweekly deposit rule applies.</li> </ul>

May 2014

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July 2014

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<b>May 2014</b>				
<b>19</b>	<b>20</b> ⌚ <b>Businesses: File Form E-500 Monthly Sales &amp; Use Filing and Payment Due</b>	<b>21</b> ⌚ <b>IRS &amp; NCDOR Deposit payroll tax for payments on May 14-16 if the semiweekly deposit rule applies.</b>	<b>22</b>	<b>23</b> ⌚ <b>IRS &amp; NCDOR Deposit payroll tax for payments on May 17-20 if the semiweekly deposit rule applies.</b>
<b>26</b>	<b>27</b>	<b>28</b>	<b>29</b> ⌚ <b>IRS &amp; NCDOR Deposit payroll tax for payments on May 21-23 if the semiweekly deposit rule applies.</b>	<b>30</b> ⌚ <b>IRS &amp; NCDOR Deposit payroll tax for payments on May 24-27 if the semiweekly deposit rule applies.</b>
<b>June 2014</b>				
<b>2</b> ⌚ <b>File Form 2290 and pay the tax for vehicles first used during April.</b> ⌚ <b>File Form 730 and pay the tax on wagers accepted during April.</b>	<b>3</b>	<b>4</b> ⌚ <b>IRS &amp; NCDOR Deposit payroll tax for payments on May 28-30 if the semiweekly deposit rule applies.</b>	<b>5</b>	<b>6</b> ⌚ <b>IRS &amp; NCDOR Deposit payroll tax for payments on May 31-Jun 3 if the semiweekly deposit rule applies.</b>
<b>9</b>	<b>10</b> ⌚ <b>Employers: Employees are required to report to you tips of \$20 or more earned during May.</b>	<b>11</b> ⌚ <b>IRS &amp; NCDOR Deposit payroll tax for payments on Jun 4-6 if the semiweekly deposit rule applies.</b>	<b>12</b>	<b>13</b> ⌚ <b>IRS &amp; NCDOR Deposit payroll tax for payments on Jun 7-10 if the semiweekly deposit rule applies.</b>

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Monday	Tuesday	Wednesday	Thursday	Friday
<b>June 2014</b>				
<p><b>16</b></p> <ul style="list-style-type: none"> <li>⌚ Corporations: Calendar year filers, pay the second installment of your 2014 estimated tax using CD-429</li> <li>⌚ Individuals: Pay second installment of 2014 estimated taxes using NC-40</li> <li>⌚ Employers: File Form NC-5 Monthly Withholding Filing and Payment Due</li> <li>⌚ Corporations: Deposit the second installment of your 2014 estimated tax.</li> <li>⌚ Employers: Deposit payroll tax for May if the monthly deposit rule applies.</li> <li>⌚ Individuals: Pay the second installment of 2014 estimated tax.</li> <li>⌚ Individuals outside the U.S.: File Form 1040.</li> </ul>	<p><b>17</b></p>	<p><b>18</b></p> <ul style="list-style-type: none"> <li>⌚ IRS &amp; NCDOR Deposit payroll tax for payments on Jun 11-13 if the semiweekly deposit rule applies.</li> </ul>	<p><b>19</b></p>	<p><b>20</b></p> <ul style="list-style-type: none"> <li>⌚ Businesses: File Form E-500 Monthly Sales &amp; Use Filing and Payment Due</li> <li>⌚ IRS &amp; NCDOR Deposit payroll tax for payments on Jun 14-17 if the semiweekly deposit rule applies.</li> </ul>
<p><b>23</b></p>	<p><b>24</b></p>	<p><b>25</b></p> <ul style="list-style-type: none"> <li>⌚ IRS &amp; NCDOR Deposit payroll tax for payments on Jun 18-20 if the semiweekly deposit rule applies.</li> </ul>	<p><b>26</b></p>	<p><b>27</b></p> <ul style="list-style-type: none"> <li>⌚ IRS &amp; NCDOR Deposit payroll tax for payments on Jun 21-24 if the semiweekly deposit rule applies.</li> </ul>
<p><b>30</b></p> <ul style="list-style-type: none"> <li>⌚ File Form 2290 and pay the tax for vehicles first used during May.</li> <li>⌚ File Form 730 and pay the tax on wagers accepted during May.</li> </ul>	<p><b>1</b></p> <ul style="list-style-type: none"> <li>⌚ Annual State privilege license tax renewal, Form B-202A</li> <li>⌚ File Form 11-C to register and pay annual tax if you are in the business of taking wagers.</li> </ul>	<p><b>2</b></p> <ul style="list-style-type: none"> <li>⌚ IRS &amp; NCDOR Deposit payroll tax for payments on Jun 25-27 if the semiweekly deposit rule applies.</li> </ul>	<p><b>3</b></p>	<p><b>4</b></p>
<b>July 2014</b>				
<p><b>7</b></p> <ul style="list-style-type: none"> <li>⌚ Deposit payroll tax for payments on Jul 1 if the semiweekly deposit rule applies.</li> <li>⌚ Deposit payroll tax for payments on Jun 28-Jun 30 if the semiweekly deposit rule applies.</li> <li>⌚ Deposit payroll tax for</li> </ul>	<p><b>8</b></p>	<p><b>9</b></p> <ul style="list-style-type: none"> <li>⌚ IRS &amp; NCDOR Deposit payroll tax for payments on Jul 2-4 if the semiweekly deposit rule applies.</li> </ul>	<p><b>10</b></p> <ul style="list-style-type: none"> <li>⌚ Employers: Employees are required to report to you tips of \$20 or more earned during June.</li> </ul>	<p><b>11</b></p> <ul style="list-style-type: none"> <li>⌚ IRS &amp; NCDOR Deposit payroll tax for payments on Jul 5-8 if the semiweekly deposit rule applies.</li> </ul>

June 2014

August 2014

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Monday	Tuesday	Wednesday	Thursday	Friday
<b>July 2014</b>				
<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>
payments on Jun 28-Jul 1 if the semiweekly deposit rule applies.				

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27	28	29	30	31		

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28	29	30				

Monday	Tuesday	Wednesday	Thursday	Friday
<b>July 2014</b>				
<b>14</b>	<b>15</b> ☹ Employers: File Form NC-5 Monthly Withholding Filing and Payment Due ☹ Deposit payroll tax for Jun if the monthly deposit rule applies.	<b>16</b> ☹ IRS & NCDOR Deposit payroll tax for payments on Jul 9-11 if the semiweekly deposit rule applies.	<b>17</b>	<b>18</b> ☹ IRS & NCDOR Deposit payroll tax for payments on Jul 12-15 if the semiweekly deposit rule applies.
<b>21</b> ☹ Businesses: File Form E-500 Monthly Sales & Use Filing and Payment Due	<b>22</b>	<b>23</b> ☹ IRS & NCDOR Deposit payroll tax for payments on Jul 16-18 if the semiweekly deposit rule applies.	<b>24</b>	<b>25</b> ☹ IRS & NCDOR Deposit payroll tax for payments on Jul 19-22 if the semiweekly deposit rule applies.
<b>28</b>	<b>29</b>	<b>30</b> ☹ IRS & NCDOR Deposit payroll tax for payments on Jul 23-25 if the semiweekly deposit rule applies.	<b>31</b> ☹ File Form NC-5Q for the second quarter. ☹ Employers: File Form NC-5 Quarterly Withholding Filing and Payment Due ☹ Businesses: File Form E-500 Quarterly Sales & Use Filing and Payment Due ☹ File Form 941 for the second quarter. ☹ Deposit FUTA owed through June if more than \$500. ☹ Employers: File Form 5500 or 5500-EZ for employee benefit plan. ☹ File Form 2290 and pay the tax for vehicles first used during June. ☹ File Form 730 and pay the tax on wagers accepted during June. ☹ File Form 720 for the second quarter.	<b>1</b> ☹ IRS & NCDOR Deposit payroll tax for payments on Jul 26-29 if the semiweekly deposit rule applies.
<b>August 2014</b>				
<b>4</b>	<b>5</b>	<b>6</b> ☹ IRS & NCDOR Deposit payroll tax for payments on Jul 30-Aug 1 if the semiweekly deposit rule applies.	<b>7</b>	<b>8</b> ☹ IRS & NCDOR Deposit payroll tax for payments on Aug 2-5 if the semiweekly deposit rule applies.

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24	25	26	27	28	29	30

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Monday	Tuesday	Wednesday	Thursday	Friday
<b>August 2014</b>				
<b>11</b> ☹ File Form 941 for the second quarter if you timely deposited all required payments. ☹ Employers: Employees are required to report to you tips of \$20 or more earned during July.	<b>12</b>	<b>13</b> ☹ IRS & NCDOR Deposit payroll tax for payments on Aug 6-8 if the semiweekly deposit rule applies.	<b>14</b>	<b>15</b> ☹ Employers: File Form NC-5 Monthly Withholding Filing and Payment Due ☹ IRS & NCDOR Deposit payroll tax for payments on Aug 9-12 if the semiweekly deposit rule applies. ☹ Deposit payroll tax for Jul if the monthly deposit rule applies.
<b>18</b>	<b>19</b>	<b>20</b> ☹ Businesses: File Form E-500 Monthly Sales & Use Filing and Payment Due ☹ IRS & NCDOR Deposit payroll tax for payments on Aug 13-15 if the semiweekly deposit rule applies.	<b>21</b>	<b>22</b> ☹ IRS & NCDOR Deposit payroll tax for payments on Aug 16-19 if the semiweekly deposit rule applies.
<b>25</b>	<b>26</b>	<b>27</b> ☹ IRS & NCDOR Deposit payroll tax for payments on Aug 20-22 if the semiweekly deposit rule applies.	<b>28</b>	<b>29</b> ☹ IRS & NCDOR Deposit payroll tax for payments on Aug 23-26 if the semiweekly deposit rule applies.
<b>September 2014</b>				
<b>1</b>	<b>2</b> ☹ File Form 2290 and pay the tax for vehicles first used during July. ☹ File Form 730 and pay tax on wagers accepted during July.	<b>3</b>	<b>4</b> ☹ IRS & NCDOR Deposit payroll tax for payments on Aug 27-29 if the semiweekly deposit rule applies.	<b>5</b> ☹ IRS & NCDOR Deposit payroll tax for payments on Aug 30-Sep 2 if the semiweekly deposit rule applies.

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16	17	18	19	20	21	22
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Monday	Tuesday	Wednesday	Thursday	Friday
<b>September 2014</b>				
<b>8</b>	<b>9</b>	<b>10</b> ☹ IRS & NCDOR Deposit payroll tax for payments on Sep 3-5 if the semiweekly deposit rule applies. ☹ Employers: Employees are required to report to you tips of \$20 ore more earned during August.	<b>11</b>	<b>12</b> ☹ IRS & NCDOR Deposit payroll tax for payments on Sep 6-9 if the semiweekly deposit rule applies.
<b>15</b> ☹ Corporations: Calendar year filers, pay the third installment of your 2014 estimated tax using CD-429 ☹ Individuals: Pay third installment of 2014 estimated taxes using NC-40 ☹ Employers: File Form NC-5 Monthly Withholding Filing and Payment Due ☹ Deposit payroll tax for Aug if the monthly deposit rule applies. ☹ Corporations: Deposit the third installment of your 2014 estimated tax.  ☹ Corporations: File calendar year Form 1120 or 1120S if you timely requested a 6-month extension. ☹ Partnerships: File Form 1065 if you timely requested a 5-month extension. ☹ Individuals: Pay the third installment of your 2014 estimated tax.	<b>16</b>	<b>17</b> ☹ IRS & NCDOR Deposit payroll tax for payments on Sep 10-12 if the semiweekly deposit rule applies.	<b>18</b>	<b>19</b> ☹ IRS & NCDOR Deposit payroll tax for payments on Sep 13-16 if the semiweekly deposit rule applies.
<b>22</b> ☹ Businesses: File Form E-500 Monthly Sales & Use Filing and Payment Due	<b>23</b>	<b>24</b> ☹ IRS & NCDOR Deposit payroll tax for payments on Sep 17-19 if the semiweekly deposit rule applies.	<b>25</b>	<b>26</b> ☹ IRS & NCDOR Deposit payroll tax for payments on Sep 20-23 if the semiweekly deposit rule applies.
<b>29</b>	<b>30</b> ☹ File Form 2290 and pay the tax for vehicles	<b>1</b> ☹ IRS & NCDOR Deposit payroll tax for payments	<b>2</b>	<b>3</b> ☹ IRS & NCDOR Deposit payroll tax for payments

September 2014

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November 2014

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Monday	Tuesday	Wednesday	Thursday	Friday
<b>September 2014</b>				
<b>29</b>	<b>30</b>	<b>1</b>	<b>2</b>	<b>3</b>
	first used during August. ☹ File Form 730 and pay tax on wagers accepted during August.	on Sep 24-26 if the semiweekly deposit rule applies.		on Sep 27-30 if the semiweekly deposit rule applies.



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21	22	23	24	25	26	27
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Monday	Tuesday	Wednesday	Thursday	Friday
<b>October 2014</b>				
<b>6</b>	<b>7</b>	<b>8</b> ⌚ IRS & NCDOR Deposit payroll tax for payments on Oct 1-3 if the semiweekly deposit rule applies.	<b>9</b>	<b>10</b> ⌚ IRS & NCDOR Deposit payroll tax for payments on Oct 4-7 if the semiweekly deposit rule applies. ⌚ Employers: Employees are required to report to you tips of \$20 or more earned during September.
<b>13</b>	<b>14</b>	<b>15</b> ⌚ Corporations: File calendar year Form CD-405 or CD-401S if you timely requested a 6-month extension. ⌚ Individuals: File Form D-400 if you timely requested a 6-month extension. ⌚ Employers: File Form NC-5 Monthly Withholding Filing and Payment Due ⌚ File Form 5500 if you timely requested an extension on Form 5558.  ⌚ Electing Large Partnerships: File Form 1065-B if you timely requested a 6-month extension. ⌚ Individuals: File Form 1040, 1040A, or 1040EZ if you timely requested a 6-month extension. ⌚ Deposit payroll tax for Sep if the monthly deposit rule applies.	<b>16</b> ⌚ IRS & NCDOR Deposit payroll tax for payments on Oct 8-10 if the semiweekly deposit rule applies.	<b>17</b> ⌚ IRS & NCDOR Deposit payroll tax for payments on Oct 11-14 if the semiweekly deposit rule applies.
<b>20</b> ⌚ Businesses: File Form E-500 Monthly Sales & Use Filing and Payment Due	<b>21</b>	<b>22</b> ⌚ IRS & NCDOR Deposit payroll tax for payments on Oct 15-17 if the semiweekly deposit rule applies.	<b>23</b>	<b>24</b> ⌚ IRS & NCDOR Deposit payroll tax for payments on Oct 18-21 if the semiweekly deposit rule applies.
<b>27</b>	<b>28</b>	<b>29</b> ⌚ IRS & NCDOR Deposit payroll tax for payments on Oct 22-24 if the semiweekly deposit rule applies.	<b>30</b>	<b>31</b> ⌚ File Form NC-5Q for the third quarter. ⌚ Employers: File Form NC-5 Quarterly Withholding Filing and

October 2014

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December 2014

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Monday	Tuesday	Wednesday	Thursday	Friday
<b>October 2014</b>				
<b>27</b>	<b>28</b>	<b>29</b>	<b>30</b>	<b>31</b>
				<p><b>Payment Due</b></p> <p>⌚ <b>Businesses: File Form E-500 Quarterly Sales &amp; Use Filing and Payment Due</b></p> <p>⌚ Deposit FUTA owed through Sep if more than \$500.</p> <p>⌚ File Form 941 for the third quarter.</p> <p>⌚ File Form 2290 and pay the tax for vehicles first used during September.</p> <p>⌚ File Form 730 and pay tax on wagers accepted during September.</p> <p>⌚ File Form 720 for the third quarter.</p> <p>⌚ <b>IRS &amp; NCDOR Deposit payroll tax for payments on Oct 25-28 if the semiweekly deposit rule applies.</b></p>

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Monday	Tuesday	Wednesday	Thursday	Friday
<b>November 2014</b>				
<b>3</b>	<b>4</b>	<b>5</b> ⌚ IRS & NCDOR Deposit payroll tax for payments on Oct 29-31 if the semiweekly deposit rule applies.	<b>6</b>	<b>7</b> ⌚ IRS & NCDOR Deposit payroll tax for payments on Nov 1-4 if the semiweekly deposit rule applies.
<b>10</b> ⌚ Employers: Employees are required to report to you tips of \$20 or more earned during October. ⌚ File Form 941 for the third quarter if you timely deposited all required payments.	<b>11</b>	<b>12</b>	<b>13</b> ⌚ IRS & NCDOR Deposit payroll tax for payments on Nov 5-7 if the semiweekly deposit rule applies.	<b>14</b> ⌚ IRS & NCDOR Deposit payroll tax for payments on Nov 8-11 if the semiweekly deposit rule applies.
<b>17</b> ⌚ Employers: File Form NC-5 Monthly Withholding Filing and Payment Due ⌚ Deposit payroll tax for Oct if the monthly rule applies.	<b>18</b>	<b>19</b> ⌚ IRS & NCDOR Deposit payroll tax for payments on Nov 12-14 if the semiweekly deposit rule applies.	<b>20</b> ⌚ Businesses: File Form E-500 Monthly Sales & Use Filing and Payment Due	<b>21</b> ⌚ IRS & NCDOR Deposit payroll tax for payments on Nov 15-18 if the semiweekly deposit rule applies.
<b>24</b>	<b>25</b>	<b>26</b> ⌚ IRS & NCDOR Deposit payroll tax for payments on Nov 19-21 if the semiweekly deposit rule applies.	<b>27</b>	<b>28</b>

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22	23	24	25	26	27	28

Monday	Tuesday	Wednesday	Thursday	Friday
<b>December 2014</b>				
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<p>⌚ File Form 2290 and pay the tax for vehicles first used during October.</p> <p>⌚ File Form 730 and pay tax on wages accepted during October.</p> <p>⌚ Deposit payroll tax for payments on Nov 22-25 if the semiweekly deposit rule applies.</p>	<p>⌚ Deposit payroll tax for payments on Nov 22-25 if the semiweekly deposit rule applies.</p>	<p>⌚ IRS &amp; NCDOR Deposit payroll tax for payments on Nov 26-28 if the semiweekly deposit rule applies.</p>		<p>⌚ IRS &amp; NCDOR Deposit payroll tax for payments on Nov 29-Dec 2 if the semiweekly deposit rule applies.</p>
<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>
		<p>⌚ Employers: Employees are required to report to you tips of \$20 or more earned during November.</p> <p>⌚ IRS &amp; NCDOR Deposit payroll tax for payments on Dec 3-5 if the semiweekly deposit rule applies.</p>		<p>⌚ IRS &amp; NCDOR Deposit payroll tax for payments on Dec 6-9 if the semiweekly deposit rule applies.</p>
<b>15</b>	<b>16</b>	<b>17</b>	<b>18</b>	<b>19</b>
<p>⌚ Corporations: Calendar year filers, pay the fourth installment of your 2014 estimated tax using CD-429</p> <p>⌚ Employers: File Form NC-5 Monthly Withholding Filing and Payment Due</p> <p>⌚ Deposit payroll tax for Nov if the monthly deposit rule applies.</p> <p>⌚ Corporations: Deposit the fourth installment of your 2014 estimated tax.</p>		<p>⌚ IRS &amp; NCDOR Deposit payroll tax for payments on Dec 10-12 if the semiweekly deposit rule applies.</p>		<p>⌚ IRS &amp; NCDOR Deposit payroll tax for payments on Dec 13-16 if the semiweekly deposit rule applies.</p>
<b>22</b>	<b>23</b>	<b>24</b>	<b>25</b>	<b>26</b>
<p>⌚ Businesses: File Form E-500 Monthly Sales &amp; Use Filing and Payment Due</p>		<p>⌚ Deposit payroll tax for payments on Dec 17-19 if the semiweekly deposit rule applies.</p>		

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Monday		Tuesday		Wednesday		Thursday		Friday	
<b>December 2014</b>									
<b>29</b>		<b>30</b>		<b>31</b>		<b>1</b>		<b>2</b>	
<p>⌚ Deposit payroll tax for payments on Dec 17-19 if the semiweekly deposit rule applies.</p> <p>⌚ Deposit payroll tax for payments on Dec 20-23 if the semiweekly deposit rule applies.</p>				<p>⌚ Deposit payroll tax for payments on Dec 20-23 if the semiweekly deposit rule applies.</p> <p>⌚ IRS &amp; NCDOR Deposit payroll tax for payments on Dec 24-26 if the semiweekly deposit rule applies.</p> <p>⌚ File Form 2290 and pay the tax for vehicles first used during November.</p> <p>⌚ File Form 730 and pay tax on wages accepted during November.</p>					
<b>January 2015</b>									
<b>5</b>		<b>6</b>		<b>7</b>		<b>8</b>		<b>9</b>	
<b>12</b>		<b>13</b>		<b>14</b>		<b>15</b>		<b>16</b>	
<b>19</b>		<b>20</b>		<b>21</b>		<b>22</b>		<b>23</b>	