



Department
of the
Treasury

Internal
Revenue
Service

Publication 509

(Rev. October 2002)

Cat. No. 15013X

Tax Calendars for 2003



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Important Change

Household employee wages. The amount used to determine whether to report employment taxes for household employees has increased from \$1,300 to \$1,400 for 2003. If you will pay cash wages of \$1,400 or more to a household employee in 2003, report any employment taxes paid for that employee.

Important Reminders

Electronic deposits of taxes. The threshold that determines whether you must deposit taxes electronically is \$200,000.

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

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

The due date for giving the recipient these forms will still be January 31.

For information about filing Forms 1098, 1099, or W-2G electronically, see Publication 1220, *Specifications for Filing Forms 1098, 1099, 5498 and W-2G Electronically or Magnetically*. For information about filing Form W-2 electronically with the Social Security Administration, call 1-800-772-6270.

Photographs of missing children. The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

Introduction

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

- Filing tax forms.
- Paying taxes.
- Taking other actions required by federal tax law.

What does the publication contain? The publication contains the following.

- 1) A section on how to use the tax calendars.
- 2) Three tax calendars:
 - a) General,
 - b) Employer's, and
 - c) Excise.
- 3) A table showing the semiweekly deposit due dates for 2003.

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

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

Which calendar(s) should I use? To decide which calendar(s) to use, first look at the general tax calendar and highlight the dates that apply to you. Then, if you are an employer, use the Employer's 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.

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 15-A, <i>Employer's Supplemental Tax Guide</i>. • Publication 15-B, <i>Employer's Tax Guide to Fringe Benefits</i>. • Publication 926, <i>Household Employer's Tax Guide</i>.
A farmer	<ul style="list-style-type: none"> • Publication 51, <i>Circular A, Agricultural Employer's Tax Guide</i>. • Publication 225, <i>Farmer's Tax Guide</i>.
An individual	<ul style="list-style-type: none"> • Publication 505, <i>Tax Withholding and Estimated Tax</i>.
Required to pay excise taxes	<ul style="list-style-type: none"> • Publication 510, <i>Excise Taxes for 2003</i>.

What is not in these calendars? The calendars do not cover the employment or excise tax deposit rules. You can find the deposit rules for employment taxes in Publication 15, *Circular E, Employer's Tax Guide*. The deposit rules for excise taxes are in Publication 510, *Excise Taxes for 2003*, and in the instructions for Form 720, *Quarterly Federal Excise Tax Return*. In addition, the calendars do not cover filing forms and other requirements for the following.

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

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

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

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

You can e-mail us while visiting our web site at www.irs.gov.

You can write to us at the following address:

Internal Revenue Service
 Tax Forms and Publications
 W:CAR:MP:FP
 1111 Constitution Ave. NW
 Washington, DC 20224

We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

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. A deposit received after the due date will be considered timely if you can establish that it was mailed in the United States at least 2 days before the due date. However, deposits of \$20,000 or more by a person required to deposit the tax more than once a month must be received by the due date to be timely.

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 1-800-829-4933. See *How To Get Tax Help* near the end of this publication for more information about ordering forms.

Electronic Federal Tax Payment System (EFTPS). You may have to deposit taxes using EFTPS. You must use EFTPS to make deposits of all depository tax liabilities (including social security, Medicare, withheld income, excise, and corporate income taxes) you incur in 2003 if you deposited more than \$200,000 in federal depository taxes in 2001 or you had to make electronic deposits in 2002. If you first meet the \$200,000 threshold in 2002, you must begin depositing using EFTPS in 2004. Once you meet the \$200,000 threshold, you must continue to make deposits using EFTPS in later years.

If you must use EFTPS but fail to do so, you may be subject to a 10% penalty.

If you are not required to use EFTPS because you did not meet the \$200,000 threshold during 1998, or during any subsequent year, then you may voluntarily make your deposits using EFTPS. However, if you are using EFTPS voluntarily, you will not be subject to the 10% penalty if you make a deposit using a paper coupon.

For information about EFTPS, access its web site on the Internet at www.eftps.gov or see Publication 966, *Now a Full Range of Electronic Choices to Pay ALL Your Federal Taxes*.

You can enroll in EFTPS on-line or you can call:

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

Saturday, Sunday, or legal holiday. Generally, if a due date for performing any act for tax purposes falls on a Saturday, Sunday, or legal holiday, it is delayed until the next business day. These calendars make this adjustment for Saturdays, Sundays, and most legal holidays. But you must make any adjustments for statewide legal holidays. (An exception to this rule for

certain excise taxes is noted later under the *Excise Tax Calendar*.)

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

Federal holidays. Federal legal holidays for 2003 are listed below.

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

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

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

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 most recent list of designated private delivery services was published by the IRS in October 2002. The list 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 2 Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

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



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

General Tax Calendar

This tax calendar has the due dates for 2003 that most taxpayers will need. Employers and

persons who pay excise taxes also should use the *Employer's Tax Calendar* and the *Excise Tax Calendar*.

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

First Quarter

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

January 10

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

January 15

Individuals. Make a payment of your estimated tax for 2002 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 2002 estimated tax. However, you do not have to make this payment if you file your 2002 return (Form 1040) and pay any tax due by January 31, 2003.

Farmers and fishermen. Pay your estimated tax for 2002 using Form 1040-ES. You have until April 15 to file your 2002 income tax return (Form 1040). If you do not pay your estimated tax by January 15, you must file your 2002 return and pay any tax due by March 3, 2003, to avoid an estimated tax penalty.

January 31

Individuals. File your income tax return (Form 1040) for 2002 if you did not pay your last installment of estimated tax by January 15. Filing your return and paying any tax due by January 31 prevents any penalty for late payment of the last installment.

All businesses. Give annual information statements to recipients of certain payments you made during 2002. (You can use the appropriate version of Form 1099 or other information return. Form 1099 can be issued electronically with the consent of the recipient.) Payments that are covered include the following.

- Cash payments for fish (or other aquatic life) purchased from anyone engaged in the trade or business of catching fish.
- Compensation for workers who are not considered employees (including fishing boat proceeds to crew members).
- Dividends and other corporate distributions.
- Interest.
- Amounts paid in real estate transactions.

- Rent.
- Royalties.
- Amounts paid in broker and barter exchange transactions.
- Payments to attorneys.
- Payments of Indian gaming profits to tribal members.
- Profit-sharing distributions.
- Retirement plan distributions.
- Original issue discount.
- Prizes and awards.
- Medical and health care payments.
- Debt cancellation (treated as payment to debtor).
- Cash payments over \$10,000. (See the instructions for Form 8300, *Report of Cash Payments Over \$10,000 Received in a Trade or Business*.)

See the *2002 Instructions for Forms 1099, 1098, 5498, and W-2G* for information on what payments are covered, how much the payment must be before a statement is required, which form to use, and extension of time to provide statements.

February 10

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

February 18

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

February 28

All businesses. File information returns (Form 1099) for certain payments you made during 2002. These payments are described under *January 31*. There are different forms for different types of payments. Use a separate Form 1096 to summarize and transmit the forms for each type of payment. See the *2002 Instructions for Forms 1099, 1098, 5498, and W-2G* for information on what payments are covered, how much the payment must be before a return is required, what form to use, and extensions of time to file.

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

March 3

Farmers and fishermen. File your 2002 income tax return (Form 1040) and pay any tax due. However, you have until April 15 to file if you paid your 2002 estimated tax by January 15, 2003.

March 10

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

March 17

Corporations. File a 2002 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 2002 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 2003. If Form 2553 is filed late, S treatment will begin with calendar year 2004.

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

March 31

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

The due date for giving the recipient these forms still will be January 31.

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

Second Quarter

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

April 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 2002 (Form 1040, 1040A, or 1040EZ) and pay any tax due. If you want an automatic 4-month extension of time to file the return, file Form 4868, *Application for Automatic Extension of Time To File U.S. Individual Income Tax Return*, or you can get an extension by phone if you pay part or all of your estimate of income tax due with a credit card. Then, file Form 1040, 1040A, or 1040EZ by August 15. If you want an additional 2-month extension, file Form 2688, *Application for Additional Extension of Time To File U.S. Individual Income Tax Return*, as soon as possible, so that your application can be acted on before August 15.

Household employers. If you paid cash wages of \$1,300 or more in 2002 to a household employee, file Schedule H (Form 1040) with your income tax return and report any employment taxes. (The \$1,300 amount is increased to \$1,400 for 2003.) 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 2002 or 2003 to household employees. Also, report any income tax you withheld for your household employees. For more information, see Publication 926.

Individuals. If you are not paying your 2003 income tax through withholding (or will not pay in enough tax during the year that way), pay the first installment of your 2003 estimated tax. Use Form 1040-ES. For more information, see Publication 505.

Partnerships. File a 2002 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.

Electing large partnerships. File a 2002 calendar year return (Form 1065-B). If you want an automatic 3-month extension of time to file the return, file Form 8736. Then, file Form 1065-B by July 15. If you need an additional 3-month extension, file Form 8800. See *March 17* for the due date for furnishing the Schedules K-1 to the partners.

Corporations. Deposit the first installment of estimated income tax for 2003. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

May 12

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

June 10

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

them to your employer. You can use Form 4070.

June 16

Individuals. If you are a U.S. citizen or resident alien living and working (or on military duty) outside the United States and Puerto Rico, file Form 1040 and pay any tax, interest, and penalties due. Otherwise, see *April 15*. If you want additional time to file your return, file Form 4868 to obtain 2 additional months to file. Then, file Form 1040 by August 15. If you still need additional time, file Form 2688 to request an additional 2 months as soon as possible so that your application can be acted on before August 15.

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

Individuals. Make a payment of your 2003 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 2003. For more information, see Publication 505.

Corporations. Deposit the second installment of estimated income tax for 2003. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

Third Quarter

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

July 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 2002 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.

Electing large partnerships. File a 2002 calendar year return (Form 1065-B). This due date applies only if you were given an automatic 3-month extension. If you need an additional 3-month extension, file Form 8800. See *March 17* for the due date for furnishing the Schedules K-1 to the partners.

August 11

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

August 15

Individuals. If you have an automatic 4-month extension to file your income tax return for 2002, file Form 1040, 1040A, or 1040EZ and pay any tax, interest, and penalties due. If you need an additional 2-month extension, file Form 2688.

September 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 2003 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 2003. For more information, see Publication 505.

Corporations. File a 2002 calendar year income tax return (Form 1120 or 1120-A) and pay any tax due. This due date applies only if you timely requested an automatic 6-month extension. Otherwise, see *March 17*.

S corporations. File a 2002 calendar year income tax return (Form 1120S) and pay any tax due. This due date applies only if you timely requested an automatic 6-month extension. Otherwise, see *March 17*. Provide each shareholder with a copy of Schedule K-1 (Form 1120S) or a substitute Schedule K-1.

Corporations. Deposit the third installment of estimated income tax for 2003. A worksheet, Form 1120-W, is available to help you make an estimate of your tax for the year.

Fourth Quarter

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

October 10

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

October 15

Individuals. File a 2002 income tax return and pay any tax due if you were given an additional 2-month extension.

Partnerships. File a 2002 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.

Electing large partnerships. File a 2002 calendar year return (Form 1065-B). This due date applies only if you were given an additional 3-month extension. See *March 17*

for the due date for furnishing the Schedules K-1 to the partners.

November 10

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

December 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 2003. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

Fiscal-Year Taxpayers

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

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

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

Partnerships

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

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

Corporations and S Corporations

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

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

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

Employer's Tax Calendar

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

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

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

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

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

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

Extended due dates. If you deposit, in full and on time, the tax you are required to report on 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* near the end of this publication for your deposit due dates.

During January

All employers. Give your employees their copies of Form W-2 for 2002 by January 31, 2003. If an employee agreed to receive Form W-2 electronically, post it on a website accessible to the employee and notify the employee of the posting by January 31.

January 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 2003.

January 15

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in December 2002.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in December 2002.

January 31

All employers. Give your employees their copies of Form W-2 for 2002. If an employee agreed to receive Form W-2 electronically, have it posted on a website and notify the employee of the posting.

Payers of gambling winnings. If you either paid reportable gambling winnings or withheld income tax from gambling winnings, give the winners their copies of Form W-2G.

Nonpayroll taxes. File Form 945 to report income tax withheld for 2002 on all nonpayroll items, including backup withholding and withholding on pensions, annuities, IRAs, gambling winnings, and payments of Indian gaming profits to tribal members. Deposit any undeposited tax. (If your tax liability is less than \$2,500, you can pay it in full with a timely filed return.) If you deposited the tax for the year in full and on time, you have until February 10 to file the return.

Social security, Medicare, and withheld income tax. File Form 941 for the fourth quarter of 2002. Deposit any undeposited tax. (If your tax liability is less than \$2,500, you can pay it in full with a timely filed return.) If you deposited the tax for the quarter in full and on time, you have until February 10 to file the return.

Farm employers. File Form 943 to report social security and Medicare taxes and withheld income tax for 2002. Deposit any undeposited tax. (If your tax liability is less than \$2,500, you can pay it in full with a timely filed return.) If you deposited the tax for the year in full and on time, you have until February 10 to file the return.

Federal unemployment tax. File Form 940 (or 940-EZ) for 2002. 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 already deposited the tax for the year in full and on time, you have until February 10 to file the return.

February 10

Nonpayroll taxes. File Form 945 to report income tax withheld for 2002 on all nonpayroll items. This due date applies only if you deposited the tax for the year in full and on time.

Social security, Medicare, and withheld income tax. File Form 941 for the fourth quarter of 2002. This due date applies only if you deposited the tax for the quarter in full and on time.

Farm employers. File Form 943 to report social security, Medicare, and withheld income tax for 2002. This due date applies only if you deposited the tax for the year in full and on time.

Federal unemployment tax. File Form 940 (or 940-EZ) for 2002. This due date applies only if you deposited the tax for the year in full and on time.

February 18

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

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

All employers. Begin withholding income tax from the pay of any employee who claimed exemption from withholding in 2002, but did not give you a new Form W-4 to continue the exemption this year.

February 28

Payers of gambling winnings. File Form 1096, *Annual Summary and Transmittal of U.S. Information Returns*, along with Copy A of all the Forms W-2G you issued for 2002.

If you file Forms W-2G electronically (not by magnetic media), your due date for filing them with the IRS will be extended to March

31. The due date for giving the recipient these forms still will be January 31.

All employers. File Form W-3, *Transmittal of Wage and Tax Statements*, along with Copy A of all the Forms W-2 you issued for 2002.

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

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

March 17

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

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

March 31

Electronic filing of Forms W-2. File copy A of all the Forms W-2 you issued for 2002. This due date applies only if you electronically file (not by magnetic media). Otherwise, see *February 28*.

The due date for giving the recipient these forms still will be January 31.

Electronic filing of Forms W-2G. File copies of all the Forms W-2G you issued for 2002. This due date applies only if you electronically file (not by magnetic media). Otherwise, see *February 28*.

The due date for giving the recipient these forms still will be January 31.

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

Second Quarter

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

April 15

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

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

Household employers. If you paid cash wages of \$1,300 or more in 2002 to a household employee, file Schedule H (Form 1040) with your income tax return and report any employment taxes. (The \$1,300 amount is

increased to \$1,400 for 2003.) 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 2002 or 2003 to household employees. Also report any income tax you withheld for your household employees. For more information, see Publication 926.

April 30

Social security, Medicare, and withheld income tax. File Form 941 for the first quarter of 2003. Deposit any undeposited tax. (If your tax liability is less than \$2,500, you can pay it in full with a timely filed return.) If you deposited the tax for the quarter in full and on time, you have until May 12 to file the return.

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

May 12

Social security, Medicare, and withheld income tax. File Form 941 for the first quarter of 2003. This due date applies only if you 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 16

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

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

Third Quarter

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

July 15

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

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

July 31

Social security, Medicare, and withheld income tax. File Form 941 for the second quarter of 2003. Deposit any undeposited tax. (If your tax liability is less than \$2,500, you can pay it in full with a timely filed return.) If you deposited the tax for the quarter in full and on time, you have until August 11 to file the return.

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

All employers. If you maintain an employee benefit plan, such as a pension, profit-sharing, or stock bonus plan, file Form 5500 or 5500-EZ for calendar year 2002. If you use a fiscal year as your plan year, file the form by the last day of the seventh month after the plan year ends.

August 11

Social security, Medicare, and withheld income tax. File Form 941 for the second quarter of 2003. This due date applies only if you deposited the tax for the quarter in full and on time.

August 15

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

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

September 15

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

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

Fourth Quarter

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

October 15

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

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

October 31

Social security, Medicare, and withheld income tax. File Form 941 for the third quarter of 2003. Deposit any undeposited tax. (If your tax liability is less than \$2,500, you can pay it in full with a timely filed return.) If you deposited the tax for the quarter in full and on time, you have until November 10 to file the return.

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

During November

Income tax withholding. Ask employees whose withholding allowances will be different in 2004 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 the year 2004 to fill out a Form W-5. A new Form W-5 must be filled out each year before any payments are made.

November 10

Social security, Medicare, and withheld income tax. File Form 941 for the third quarter of 2003. This due date applies only if you deposited the tax for the quarter in full and on time.

November 17

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

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

December 15

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

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

Excise Tax Calendar

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

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

- 1) Form 11–C, *Occupational Tax and Registration Return for Wagering*. Use this form to register any wagering activity and to pay a 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 agent of someone who accepts wagers. You must file the form before you begin accepting wagers. After that, file the form by July 1 of each year. Also, see Form 730, later.
- 2) Form 720, *Quarterly Federal Excise Tax Return*. File this form by the last day of the month following the calendar quarter. Use this form to report a wide variety of excise taxes, including the following.
 - a) Communications and air transportation taxes.
 - b) Fuel taxes.
 - c) Retail tax.
 - d) Ship passenger tax.
 - e) Luxury tax.
 - f) Manufacturers taxes.
- 3) Form 730, *Monthly Tax Return for Wagers*. Use this form to pay an excise tax on wagers you accept. File this form for each month by the last day of the following month. Also see Form 11–C, earlier.
- 4) Form 2290, *Heavy Highway Vehicle Use Tax Return*. Use this form to pay the federal use tax on heavy highway vehicles registered in your name. File this form by the last day of the month following the month of the vehicle's first taxable use in the tax period. The tax period begins on July 1 and ends the following June 30. You must pay the full year's tax on all vehicles you have in use during the month of July. You must also pay a partial-year tax on taxable vehicles that you put into use in a month after July. For more information, 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 business day. For excise taxes, there are two exceptions to this rule.

- 1) For deposits of regular method taxes, if the due date is a Saturday, Sunday, or legal

holiday, the due date is the immediately **preceding** business day.

- 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 all these provisions.

Regular method taxes. These are taxes, other than alternative method taxes used for communication and air transportation taxes, reported on Form 720 for which deposits are required.

First Quarter

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

January 10

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

January 14

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

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

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

January 31

Form 720 taxes. File Form 720 for the fourth quarter of 2002.

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

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

February 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 January.

February 14

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

February 26

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

February 28

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

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

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

March 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 February.

March 14

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

March 26

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

March 28

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

March 31

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

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

Second Quarter

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

April 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 March.

April 14

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

April 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 March.

April 29

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

April 30

Form 720 taxes. File Form 720 for the first quarter of 2003.

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

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

May 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

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

May 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 April.

May 29

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

June 2

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

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

June 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 May.

June 13

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

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 27

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

June 30

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

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

Floor stocks tax for ozone-depleting chemicals (IRS No. 20). Deposit the tax for January 1, 2003.

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

Third Quarter

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

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

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

July 25

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

July 29

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

July 31

Form 720 taxes. File Form 720 for the second quarter of 2003.

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

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

August 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 July.

August 14

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

August 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 July.

August 29

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

September 2

Heavy highway 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 wagers accepted during July.

September 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 August.

September 12

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

September 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 August.

September 29

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

Regular method taxes (special September deposit rule). Deposit the tax for the period beginning September 16 and ending September 25. If required to make deposits using EFTPS, deposit the tax for the period beginning September 16 and ending September 26.

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

period beginning on September 1 and ending September 11.

September 30

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

Heavy highway vehicle use tax. File Form 2290 and pay the tax (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 10

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

Regular method taxes. Deposit the tax for the last 5 days (4 days if required to make deposits using EFTPS) of September.

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

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

October 31

Form 720 taxes. File Form 720 for the third quarter of 2003.

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

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

November 13

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

November 14

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

November 26

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

November 28

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

December 1

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

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

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 12

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

December 26

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

December 29

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

December 31

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

Heavy highway 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.

Table 2. Due Dates for Deposit of Taxes for 2003 Under Semiweekly Rule

First Quarter:		Second Quarter:		Third Quarter:		Fourth Quarter:	
Payroll Date	Due Date	Payroll Date	Due Date	Payroll Date	Due Date	Payroll Date	Due Date
Jan 1–3	Jan 8	Apr 1	Apr 4	Jul 1	Jul 7	Oct 1–3	Oct 8
Jan 4–7	Jan 10	Apr 2– 4	Apr 9	Jul 2–4	Jul 9	Oct 4–7	Oct 10
Jan 8–10	Jan 15	Apr 5–8	Apr 11	Jul 5–8	Jul 11	Oct 8–10	Oct 16
Jan 11–14	Jan 17	Apr 9–11	Apr 16	Jul 9–11	Jul 16	Oct 11–14	Oct 17
Jan 15–17	Jan 23	Apr 12–15	Apr 18	Jul 12–15	Jul 18	Oct 15–17	Oct 22
Jan 18–21	Jan 24	Apr 16–18	Apr 23	Jul 16–18	Jul 23	Oct 18–21	Oct 24
Jan 22–24	Jan 29	Apr 19–22	Apr 25	Jul 19–22	Jul 25	Oct 22–24	Oct 29
Jan 25–28	Jan 31	Apr 23–25	Apr 30	Jul 23–25	Jul 30	Oct 25–28	Oct 31
Jan 29–31	Feb 5	Apr 26–29	May 2	Jul 26–29	Aug 1	Oct 29–31	Nov 5
Feb 1–4	Feb 7	Apr 30 –May 2	May 7	Jul 30–Aug 1	Aug 6	Nov 1–4	Nov 7
Feb 5–7	Feb 12	May 3–6	May 9	Aug 2–5	Aug 8	Nov 5–7	Nov 13
Feb 8–11	Feb 14	May 7–9	May 14	Aug 6–8	Aug 13	Nov 8–11	Nov 14
Feb 12–14	Feb 20	May 10–13	May 16	Aug 9–12	Aug 15	Nov 12–14	Nov 19
Feb 15–18	Feb 21	May 14–16	May 21	Aug 13–15	Aug 20	Nov 15–18	Nov 21
Feb 19–21	Feb 26	May 17–20	May 23	Aug 16–19	Aug 22	Nov 19–21	Nov 26
Feb 22–25	Feb 28	May 21–23	May 29	Aug 20–22	Aug 27	Nov 22–25	Dec 1
Feb 26–28	Mar 5	May 24–27	May 30	Aug 23–26	Aug 29	Nov 26–28	Dec 3
Mar 1–4	Mar 7	May 28–30	Jun 4	Aug 27–29	Sep 4	Nov 29– Dec 2	Dec 5
Mar 5–7	Mar 12	May 31–Jun 3	Jun 6	Aug 30– Sep 2	Sep 5	Dec 3–5	Dec 10
Mar 8–11	Mar 14	Jun 4–6	Jun 11	Sep 3–5	Sep 10	Dec 6–9	Dec 12
Mar 12–14	Mar 19	Jun 7–10	Jun 13	Sep 6–9	Sep12	Dec 10–12	Dec 17
Mar 15–18	Mar 21	Jun 11–13	Jun 18	Sep 10–12	Sep 17	Dec 13–16	Dec 19
Mar 19–21	Mar 26	Jun 14–17	Jun 20	Sep 13–16	Sep 19	Dec 17–19	Dec 24
Mar 22–25	Mar 28	Jun 18–20	Jun 25	Sep 17–19	Sep 24	Dec 20–23	Dec 29
Mar 26–28	Apr 2	Jun 21–24	Jun 27	Sep 20–23	Sep 26	Dec 24–26	Dec 31
Mar 29– 31	Apr 4	Jun 25–27	Jul 2	Sep 24–26	Oct 1	Dec 27–30	Jan 5
		Jun 28– 30	Jul 7	Sep 27–30	Oct 3	Dec 31	Jan 7

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

How To Get Tax Help

You can get help with unresolved tax issues, order free publications and forms, ask tax questions, and get more information from the IRS in several ways. By selecting the method that is best for you, you will have quick and easy access to tax help.

Contacting your Taxpayer Advocate. If you have attempted to deal with an IRS problem unsuccessfully, you should contact your Taxpayer Advocate.

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

To contact your Taxpayer Advocate:

- Call the Taxpayer Advocate at **1-877-777-4778**.
- Call, write, or fax the Taxpayer Advocate office in your area.
- Call **1-800-829-4059** if you are a TTY/TDD user.

For more information, see Publication 1546, *The Taxpayer Advocate Service of the IRS*.

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



Personal computer. With your personal computer and modem, you can access the IRS on the Internet at www.irs.gov. While visiting our web site, you can:

- See answers to frequently asked tax questions or request help by e-mail.
- Download forms and publications or search for forms and publications by topic or keyword.
- Order IRS products on-line.
- View forms that may be filled in electronically, print the completed form, and then save the form for recordkeeping.
- View Internal Revenue Bulletins published in the last few years.
- Search regulations and the Internal Revenue Code.
- Receive our electronic newsletters on hot tax issues and news.
- Learn about the benefits of filing electronically (IRS e-file).
- Get information on starting and operating a small business.

You can also reach us with your computer using File Transfer Protocol at ftp.irs.gov.



TaxFax Service. Using the phone attached to your fax machine, you can receive forms and instructions by calling **703-368-9694**. Follow the directions from the prompts. When you order forms, enter the catalog number for the form you need. The items you request will be faxed to you.

For help with transmission problems, call the FedWorld Help Desk at **703-487-4608**.



Phone. Many services are available by phone.

- **Ordering forms, instructions, and publications.** Call **1-800-829-3676** to order current and prior year forms, instructions, and publications.
- **Asking tax questions.** Call the IRS with your tax questions at **1-800-829-4933**.
- **Solving problems.** Take advantage of Everyday Tax Solutions service by calling your local IRS office to set up an in-person appointment at your convenience. Check your local directory assistance or www.irs.gov for the numbers.
- **TTY/TDD equipment.** If you have access to TTY/TDD equipment, call **1-800-829-4059** to ask tax questions or to order forms and publications.
- **TeleTax topics.** Call **1-800-829-4477** to listen to pre-recorded messages covering various tax topics.

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



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

- **Products.** You can walk in to many post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, grocery stores, copy centers, city and county governments, credit unions, and office supply stores have an extensive collection of products available to print from a CD-ROM or photocopy from reproducible proofs. Also, some IRS offices and libraries have the Internal Revenue Code, regulations, Internal Revenue Bulletins, and Cumulative Bulletins available for research purposes.
- **Services.** You can walk in to your local IRS office to ask tax questions or get help

with a tax problem. Now you can set up an appointment by calling your local IRS office number and, at the prompt, leaving a message requesting Everyday Tax Solutions help. A representative will call you back within 2 business days to schedule an in-person appointment at your convenience.



Mail. You can send your order for forms, instructions, and publications to the Distribution Center nearest to you and receive a response within 10 workdays after your request is received. Find the address that applies to your part of the country.

- **Western part of U.S.:**
Western Area Distribution Center
Rancho Cordova, CA 95743-0001
- **Central part of U.S.:**
Central Area Distribution Center
P.O. Box 8903
Bloomington, IL 61702-8903
- **Eastern part of U.S. and foreign addresses:**
Eastern Area Distribution Center
P.O. Box 85074
Richmond, VA 23261-5074



CD-ROM for tax products. You can order IRS Publication 1796, *Federal Tax Products on CD-ROM*, and obtain:

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

The CD-ROM can be purchased from National Technical Information Service (NTIS) by calling **1-877-233-6767** or on the Internet at <http://www.irs.gov/cdorders>. The first release is available in early January and the final release is available in late February.



CD-ROM for small businesses. IRS Publication 3207, *Small Business Resource Guide*, is a must for every small business owner or any taxpayer about to start a business. This handy, interactive CD contains all the business tax forms, instructions, and publications needed to successfully manage a business. In addition, the CD provides an abundance of other helpful information, such as how to prepare a business plan, finding financing for your business, and much more. The design of the CD makes finding information easy and quick and incorporates file formats and browsers that can be run on virtually any desktop or laptop computer.

It is available in March. You can get a free copy by calling **1-800-829-3676** or by visiting the website at www.irs.gov/smallbiz.