

Publication 509

Tax Calendars

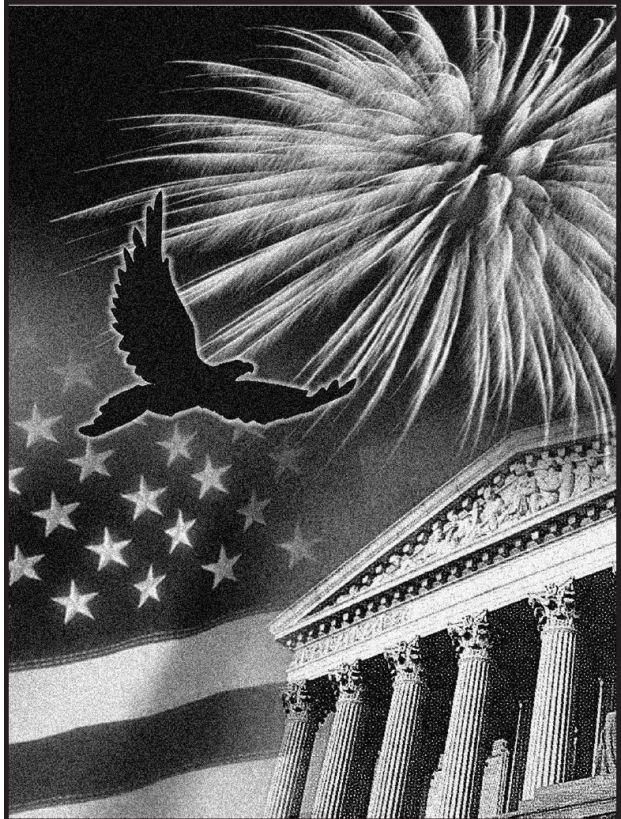
For use in preparing

2025 Returns

Volume 2 of 2



Publication 509 (Rev 2025) Catalog Number 39261P
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Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments made in April.

June 16

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

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

Third Quarter

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

July 15

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

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

July 31

Social security, Medicare, and withheld income tax. File Form 941 for the second quarter of 2025. Deposit or pay any undeposited tax under the accuracy of deposits rule. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter timely, properly, and in full, you have until August 11 to file the return.

Certain small employers. Deposit any undeposited tax if your tax liability is \$2,500 or more for 2025 but less than \$2,500 for the second quarter.

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

All employers. If you maintain an employee benefit plan, such as a pension, profit-sharing, or stock bonus plan, file Form 5500 or 5500-EZ for calendar year 2024. If you use a fiscal year as your plan year, file the form by the last day of the seventh month after the plan year ends. For more information on filing these forms, go to [IRS.gov/ Form5500](https://www.irs.gov/Form5500).

August 11

Social security, Medicare, and withheld income tax. File Form 941 for the second quarter of 2025. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

August 15

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

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

September 15

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

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

Fourth Quarter

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

October 15

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

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

October 31

Social security, Medicare, and withheld income tax. File Form 941 for the third quarter of 2025. Deposit or pay any undeposited tax under the accuracy of deposits rule. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter timely, properly, and in full, you have until November 10 to file the return.

Certain small employers. Deposit any undeposited tax if your tax liability is \$2,500 or more for 2025 but less than \$2,500 for the third quarter.

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

During November

Income tax withholding. Encourage employees to fill out a new Form W-4 or Form W-4 (sp) for 2026 if they experienced any personal or financial changes. Examples of changes that could require a new Form W-4 include changing the filing status on a tax return, changing the number of jobs worked during the year, and other income, deductions, or credits. The 2026 revision of Form W-4 will be available at [IRS.gov/FormW4](https://www.irs.gov/FormW4) by mid-December.

Encourage your employees to use the IRS Tax Withholding Estimator available at [IRS.gov/W4App](https://www.irs.gov/W4App).

November 10

Social security, Medicare, and withheld income tax. File Form 941 for the third quarter of 2025. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

November 17

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

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

December 15

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

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

Excise Tax Calendar

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

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

1. Form 11-C, Occupational Tax and Registration Return for Wagering. Use this form to register any wagering activity and to pay an occupational tax on wagering. File Form 11-C if you're in the business of accepting wagers, including conducting a wagering pool or lottery, or are an agent of someone who accepts wagers. You must file the form before you begin accepting wagers. After that, file the form by

July 1 of each year. Also, see Form 730 below.

2. Form 720, Quarterly Federal Excise Tax Return. File this form by the last day of the month following the calendar quarter. Use this form to report a wide variety of excise taxes, including:
 - a. Environmental taxes,
 - b. Communications and air transportation taxes,
 - c. Fuel taxes,
 - d. Retail tax,
 - e. Ship passenger tax, and
 - f. Manufacturers taxes.
3. Form 730, Monthly Tax Return for Wagers. Use this form to pay an excise tax on wagers you accept. File this form for each month by the last day of

the following month. Also, see Form 11-C above.

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

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

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

- For deposits of **regular method taxes**, if the due date is a Saturday, Sunday, or legal holiday, the due date is the immediately preceding day that isn't a Saturday, Sunday, or legal holiday.
- Under the **special September deposit rules**, if the due date falls on a Saturday, the deposit is due on the preceding Friday. If the due date falls on a Sunday, the deposit is due on the following Monday. For more information, see the Instructions for Form 720.

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

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

First Quarter

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

January 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 2024.

January 14

Regular method taxes. Deposit the tax for the last 16 days of December 2024.

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 2024.

January 29

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

January 31

Form 720 taxes. File Form 720 for the fourth quarter of 2024.

Wagering tax. File Form 730 and pay the tax on wagers accepted during December 2024.

Heavy highway vehicle use tax. File Form 2290 and pay the tax for vehicles first used in December 2024.

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 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 for vehicles first used in February.

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 2025.

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

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

May 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 28

Communications and air transportation taxes under the alternative method.

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

May 29

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.

Floor stocks tax for ozone-depleting chemicals (IRS No. 20). Deposit the tax for January 1, 2025.

Third Quarter

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

July 1

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

July 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. 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 2025.

Patient-Centered Outcomes Research (PCOR) Fee. File Form 720 annually to report and pay the fee on the second quarter Form 720 no later than July 31 of the calendar year immediately following the last day of the policy year or plan year to which the fee applies. If you file Form 720 only to report the fee, don't file Form 720 for the first, third, or fourth quarters of the year.

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

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

September 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 26.

Communications and air transportation taxes under the alternative method (special September deposit rule). Deposit the tax included in amounts billed or tickets sold during the period beginning September 1 and ending September 11.

September 30

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

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

Fourth Quarter

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

October 10

Communications and air transportation taxes under the alternative method (special September deposit rule). Deposit the tax included in amounts billed or tickets sold during the period beginning September 12 and ending September 15.

October 14

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

October 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 of October.

October 31

Form 720 taxes. File Form 720 for the third quarter of 2025.

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

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

November 13

Communications and air transportation taxes under the alternative method.

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

November 14

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

November 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 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 during November.

Heavy highway vehicle use tax.

File Form 2290 and pay the tax for vehicles first used in November.

Table 2. Due Dates for Electronic Funds Transfer of Taxes for 2025 Under the Semiweekly Rule

First Quarter:		Second Quarter:		Third Quarter:		Fourth Quarter:	
Payroll Date	Due Date	Payroll Date	Due Date	Payroll Date	Due Date	Payroll Date	Due Date
Jan 1–3	Jan 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 17	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	Sep 12	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 23	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 legal holidays.							

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How To Get Tax Help

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

Preparing and filing your tax return.

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

Free options for tax preparation. Your options for preparing and filing your return online or in your local community, if you qualify, include the following.

- **Direct File.** Direct File is a permanent option to file individual federal tax returns online—for free—directly and securely with the IRS. Direct File is an option for taxpayers in participating states who have relatively simple tax returns reporting certain types of income and claiming certain credits and deductions. While Direct File doesn't prepare state returns, if you live in a participating state, Direct File guides you to a state-supported tool you can use to prepare and file your state tax return for free. Go to [IRS.gov/DirectFile](https://www.irs.gov/directfile) for more information, program updates, and frequently asked questions.
- **Free File.** This program lets you prepare and file your federal individual income tax return for free using software or Free File

Fillable Forms. However, state tax preparation may not be available through Free File. Go to [IRS.gov/FreeFile](https://www.irs.gov/FreeFile) to see if you qualify for free online federal tax preparation, e-filing, and direct deposit or payment options.

- **VITA.** The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. Go to [IRS.gov/VITA](https://www.irs.gov/VITA), download the free IRS2Go app, or call 800-906-9887 for information on free tax return preparation.
- **TCE.** The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues

unique to seniors. Go to [IRS.gov/TCE](https://www.irs.gov/TCE) or download the free IRS2Go app for information on free tax return preparation.

- **MilTax.** Members of the U.S. Armed Forces and qualified veterans may use MilTax, a free tax service offered by the Department of Defense through Military OneSource. For more information, go to [MilitaryOneSource \(MilitaryOneSource.mil/ MilTax\)](https://www.militaryonesource.mil/MilTax).

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

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

- [IRS.gov/DirectFile](https://www.irs.gov/DirectFile) offers an Eligibility Checker to help you determine if Direct File is the right choice for your tax filing needs.

- The [Earned Income Tax Credit Assistant \(IRS.gov/EITCAssistant\)](https://www.irs.gov/EITCAssistant) determines if you're eligible for the earned income credit (EIC).
- The [Online EIN Application \(IRS.gov/EIN\)](https://www.irs.gov/EIN) helps you get an employer identification number (EIN) at no cost.
- The [Tax Withholding Estimator \(IRS.gov/W4App\)](https://www.irs.gov/W4App) makes it easier for you to estimate the federal income tax you want your employer to withhold from your paycheck. This is tax withholding. See how your withholding affects your refund, take-home pay, or tax due.
- The [First-Time Homebuyer Credit Account Look-up \(IRS.gov/HomeBuyer\)](https://www.irs.gov/HomeBuyer) tool provides information on your repayments and account balance.
- The [Sales Tax Deduction Calculator \(IRS.gov/SalesTax\)](https://www.irs.gov/SalesTax) figures the amount

you can claim if you itemize deductions on Schedule A (Form 1040).



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

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

Need someone to prepare your tax

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

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



Although the tax preparer always signs the return, you're ultimately responsible for providing all the information required for the preparer to accurately prepare your return and for the accuracy of every item reported on the return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters. For more information on how

to choose a tax preparer, go to [Tips for Choosing a Tax Preparer](#) on IRS.gov.

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

Business tax account. If you are a sole proprietor, a partnership, or an S corporation, you can view your tax information on record with the IRS and do more with a business tax account. Go to [IRS.gov/BusinessAccount](#) for more information.

IRS social media. Go to [IRS.gov/SocialMedia](#) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are our highest priority.

We use these tools to share public information with you. **Don't** post your social security number (SSN) or other confidential information on social media sites. Always protect your identity when using any social networking site.

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

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

Online tax information in other languages.

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

Free Over-the-Phone Interpreter (OPI) Service. The IRS is committed to serving taxpayers with limited-English proficiency

(LEP) by offering OPI services. The OPI Service is a federally funded program and is available at Taxpayer Assistance Centers (TACs), most IRS offices, and every VITA/TCE tax return site. The OPI Service is accessible in more than 350 languages.

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

Alternative media preference. Form 9000, Alternative Media Preference, or Form

9000(SP) allows you to elect to receive certain types of written correspondence in the following formats.

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

Disasters. Go to [IRS.gov/DisasterRelief](https://www.irs.gov/DisasterRelief) to review the available disaster tax relief.

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

Mobile-friendly forms. You'll need an IRS Online Account (OLA) to complete mobile-friendly forms that require signatures. You'll have the option to submit your form(s) online or download a copy for mailing. You'll need scans of your documents to support your submission. Go to [IRS.gov/MobileFriendlyForms](https://www.irs.gov/MobileFriendlyForms) for more information.

Getting tax publications and instructions in eBook format. Download and view most tax publications and instructions (including Pub. 509) on mobile devices as eBooks at [IRS.gov/ eBooks](https://www.irs.gov/eBooks).

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

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

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

Get a transcript of your return. With an online account, you can access a variety of information to help you during the filing season. You can get a transcript, review your most recently filed tax return, and get your adjusted gross income. Create or access your online account at [IRS.gov/Account](https://www.irs.gov/Account).

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

Using direct deposit. The safest and easiest way to receive a tax refund is to e-file and choose direct deposit, which securely and electronically transfers your refund directly into your financial account. Direct deposit also avoids the possibility that your check could be lost, stolen, destroyed, or returned undeliverable to the IRS. Eight in 10 taxpayers use direct deposit to receive their refunds. If you don't have a bank account, go

to [IRS.gov/DirectDeposit](https://www.irs.gov/DirectDeposit) for more information on where to find a bank or credit union that can open an account online.

Reporting and resolving your tax-related identity theft issues.

- Tax-related identity theft happens when someone steals your personal information to commit tax fraud. Your taxes can be affected if your SSN is used to file a fraudulent return or to claim a refund or credit.
- The IRS doesn't initiate contact with taxpayers by email, text messages (including shortened links), telephone calls, or social media channels to request or verify personal or financial information. This includes requests for personal identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.

- Go to [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft), the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax professionals, and businesses. If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.
- Get an Identity Protection PIN (IP PIN). IP PINs are six-digit numbers assigned to taxpayers to help prevent the misuse of their SSNs on fraudulent federal income tax returns. When you have an IP PIN, it prevents someone else from filing a tax return with your SSN. To learn more, go to [IRS.gov/IPPIN](https://www.irs.gov/IPPIN).

Ways to check on the status of your refund.

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



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

Making a tax payment. Payments of U.S. tax must be remitted to the IRS in U.S. dollars. [Digital assets](https://www.irs.gov/Payments) are **not** accepted. Go to [IRS.gov/ Payments](https://www.irs.gov/Payments) for information on how to make a payment using any of the following options.

- [IRS Direct Pay](#): Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- [Debit Card, Credit Card, or Digital Wallet](#): Choose an approved payment processor to pay online or by phone.
- [Electronic Funds Withdrawal](#): Schedule a payment when filing your federal taxes using tax return preparation software or through a tax professional.
- [Electronic Federal Tax Payment System](#): This is the best option for businesses. Enrollment is required.
- [Check or Money Order](#): Mail your payment to the address listed on the notice or instructions.
- [Cash](#): You may be able to pay your taxes with cash at a participating retail store.

- [Same-Day Wire](#): You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and time frames.

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

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

- Apply for an [online payment agreement \(IRS.gov/OPA\)](#) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.

- Use the [Offer in Compromise Pre-Qualifier](#) to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to [IRS.gov/OIC](#).

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

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



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

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

IRS Document Upload Tool. You may be able use the Document Upload Tool to respond digitally to eligible IRS notices and

letters by securely uploading required documents online through IRS.gov. For more information, go to [IRS.gov/DUT](https://www.irs.gov/DUT).

Schedule LEP. You can use Schedule LEP (Form 1040), Request for Change in Language Preference, to state a preference to receive notices, letters, or other written communications from the IRS in an alternative language. You may not immediately receive written communications in the requested language. The IRS's commitment to LEP taxpayers is part of a multi-year timeline that began providing translations in 2023. You will continue to receive communications, including notices and letters, in English until they are translated to your preferred language.

Contacting your local TAC. Keep in mind, many questions can be answered on IRS.gov without visiting a TAC. Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, TACs

provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment, so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC and to check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

Below is a message to you from the Taxpayer Advocate Service, an independent organization established by Congress.

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

What Is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS). TAS helps taxpayers resolve problems with the IRS, makes

administrative and legislative recommendations to prevent or correct the problems, and protects taxpayer rights. We work to ensure that every taxpayer is treated fairly and that you know and understand your rights under the Taxpayer Bill of Rights. We are Your Voice at the IRS.

How Can TAS Help Me?

TAS can help you resolve problems that you haven't been able to resolve with the IRS on your own. Always try to resolve your problem with the IRS first, but if you can't, then come to TAS. Our services are free.

- TAS helps all taxpayers (and their representatives), including individuals, businesses, and exempt organizations. You may be eligible for TAS help if your IRS problem is causing financial difficulty, if you've tried and been unable to resolve your issue with the IRS, or if you believe

an IRS system, process, or procedure just isn't working as it should.

- To get help any time with general tax topics, visit www.TaxpayerAdvocate.IRS.gov.

The site can help you with common tax issues and situations, such as what to do if you make a mistake on your return or if you get a notice from the IRS.

- TAS works to resolve large-scale (systemic) problems that affect many taxpayers. You can report systemic issues at www.IRS.gov/SAMS. (Be sure not to include any personal identifiable information.)

How Do I Contact TAS?

TAS has offices in every state, the District of Columbia, and Puerto Rico. To find your local advocate's number:

- Go to www.TaxpayerAdvocate.IRS.gov/Contact-Us,
- Check your local directory, or
- Call TAS toll free at 877-777-4778.

What Are My Rights as a Taxpayer?

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. Go to www.TaxpayerAdvocate.IRS.gov/Taxpayer-Rights for more information about the rights, what they mean to you, and how they apply to specific situations you may encounter with the IRS. TAS strives to protect taxpayer rights and ensure the IRS is administering the tax law in a fair and equitable way.

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