

Publication 509

Tax Calendars

For use in
2024

Volume 2 of 2



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Publication 509 (Rev 2024) Catalog Number 39261P
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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 2024. 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 12 to file the return.

Certain small employers. Deposit any undeposited tax if your tax liability is \$2,500 or more for 2024 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 2023. 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 12

Social security, Medicare, and withheld income tax. File Form 941 for the second quarter of 2024. 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 16

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 2024. 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 12 to file the return.

Certain small employers. Deposit any undeposited tax if your tax liability is \$2,500 or more for 2024 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 2025 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 2025 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 12

Social security, Medicare, and withheld income tax. File Form 941 for the third quarter of 2024. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

November 15

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

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

December 16

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 2

Wagering tax. File Form 730 and pay the tax on wagers accepted during November 2023.

Heavy highway vehicle use tax. File Form 2290 and pay the tax for vehicles first used in November 2023.

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 2023.

January 12

Regular method taxes. Deposit the tax for the last 16 days of December 2023.

January 25

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the last 16 days of December 2023.

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 2023.

Wagering tax. File Form 730 and pay the tax on wagers accepted during December 2023.

Heavy highway vehicle use tax. File Form 2290 and pay the tax for vehicles first used in December 2023.

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 27

Communications and air transportation taxes under the alternative method.

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

February 29

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 14 days of February.

March 27

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the last 14 days of February.

March 29

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

Second Quarter

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

April 1

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.

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 12

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 2024.

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

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

May 10

Communications and air transportation taxes under the alternative method.

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

May 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.

May 31

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

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

June 12

Communications and air transportation taxes under the alternative method.

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

June 14

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

June 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 May.

June 28

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

Third Quarter

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

July 1

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, 2024.

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 12

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 2024.

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 3

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 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 August.

September 13

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 27

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

September 30

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.

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 11

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

October 25

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

October 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 2024.

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 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 October.

November 29

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

December 2

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 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 November.

December 13

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 27

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.

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.

Table 2. Due Dates for Electronic Funds Transfer of Taxes for 2024 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 1-2	Jan 5	Apr 1-2	Apr 5	Jul 1-2	Jul 8	Oct 1	Oct 4
Jan 3-5	Jan 10	Apr 3-5	Apr 10	Jul 3-5	Jul 10	Oct 2-4	Oct 9
Jan 6-9	Jan 12	Apr 6-9	Apr 12	Jul 6-9	Jul 12	Oct 5-8	Oct 11
Jan 10-12	Jan 18	Apr 10-12	Apr 18	Jul 10-12	Jul 17	Oct 9-11	Oct 17
Jan 13-16	Jan 19	Apr 13-16	Apr 19	Jul 13-16	Jul 19	Oct 12-15	Oct 18
Jan 17-19	Jan 24	Apr 17-19	Apr 24	Jul 17-19	Jul 24	Oct 16-18	Oct 23
Jan 20-23	Jan 26	Apr 20-23	Apr 26	Jul 20-23	Jul 26	Oct 19-22	Oct 25
Jan 24-26	Jan 31	Apr 24-26	May 1	Jul 24-26	Jul 31	Oct 23-25	Oct 30
Jan 27-30	Feb 2	Apr 27-30	May 3	Jul 27-30	Aug 2	Oct 26-29	Nov 1
Jan 31-Feb 2	Feb 7	May 1-3	May 8	Jul 31-Aug 2	Aug 7	Oct 30-Nov 1	Nov 6
Feb 3-6	Feb 9	May 4-7	May 10	Aug 3-6	Aug 9	Nov 2-5	Nov 8
Feb 7-9	Feb 14	May 8-10	May 15	Aug 7-9	Aug 14	Nov 6-8	Nov 14
Feb 10-13	Feb 16	May 11-14	May 17	Aug 10-13	Aug 16	Nov 9-12	Nov 15
Feb 14-16	Feb 22	May 15-17	May 22	Aug 14-16	Aug 21	Nov 13-15	Nov 20
Feb 17-20	Feb 23	May 18-21	May 24	Aug 17-20	Aug 23	Nov 16-19	Nov 22
Feb 21-23	Feb 28	May 22-24	May 30	Aug 21-23	Aug 28	Nov 20-22	Nov 27
Feb 24-27	Mar 1	May 25-28	May 31	Aug 24-27	Aug 30	Nov 23-26	Dec 2
Feb 28-Mar 1	Mar 6	May 29-31	Jun 5	Aug 28-30	Sep 5	Nov 27-29	Dec 4
Mar 2-5	Mar 8	Jun 1-4	Jun 7	Aug 31-Sep 3	Sep 6	Nov 30-Dec 3	Dec 6
Mar 6-8	Mar 13	Jun 5-7	Jun 12	Sep 4-6	Sep 11	Dec 4-6	Dec 11
Mar 9-12	Mar 15	Jun 8-11	Jun 14	Sep 7-10	Sep 13	Dec 7-10	Dec 13
Mar 13-15	Mar 20	Jun 12-14	Jun 20	Sep 11-13	Sep 18	Dec 11-13	Dec 18
Mar 16-19	Mar 22	Jun 15-18	Jun 24	Sep 14-17	Sep 20	Dec 14-17	Dec 20
Mar 20-22	Mar 27	Jun 19-21	Jun 26	Sep 18-20	Sep 25	Dec 18-20	Dec 26
Mar 23-26	Mar 29	Jun 22-25	Jun 26	Sep 21-24	Sep 27	Dec 21-24	Dec 30
Mar 27-29	Apr 3	Jun 26-28	Jul 3	Sep 25-27	Oct 2	Dec 25-27	Jan 2
Mar 30-31	Apr 5	Jun 29-30	Jul 8	Sep 28-30	Oct 4	Dec 28-31	Jan 6

Note. This calendar reflects all legal holidays.

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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.

- **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 \(MilitaryOneSource.com/MilTax\)](https://www.militaryonesource.com/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.

- 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](https://www.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.

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

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

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

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

Online tax information in other languages.

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

Free Over-the-Phone Interpreter (OPI) Service. The IRS is committed to serving 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 does not 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).

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

- Standard Print.
- Large Print.
- Braille.
- Audio (MP3).

- Plain Text File (TXT).
- Braille Ready File (BRF).

Disasters. Go to [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.

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 online account. 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/DigitalAssets) 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](#): 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.

Responding to an IRS notice or letter.

You can now upload responses to all notices and letters using the Document Upload Tool. For notices that require additional action, taxpayers will be redirected appropriately on IRS.gov to take further action. To learn more about the tool, go to [IRS.gov/Upload](https://www.irs.gov/Upload).

Note. You can use Schedule LEP (Form 1040), Request for Change in Language Preference, to state a preference to receive notices, letters, or other written communications from the IRS in an alternative language. You may not immediately receive written communications in the requested language. The IRS's commitment to LEP taxpayers is part of a multi-year timeline that 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."

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

What Is TAS?

TAS is an *independent* organization within the IRS that helps taxpayers and protects

taxpayer rights. TAS strives to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](#).

How Can You Learn About Your Taxpayer Rights?

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

What Can TAS Do for You?

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

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

How Can You Reach TAS?

TAS has offices [*in every state, the District of Columbia, and Puerto Rico*](#). To find your advocate's number:

- Go to [*TaxpayerAdvocate.IRS.gov/ContactUs*](https://www.irs.gov/advocate);
- Download Pub. 1546, The Taxpayer Advocate Service Is Your Voice at the IRS, available at [*IRS.gov/pub/irs-pdf/p1546.pdf*](https://www.irs.gov/pub/irs-pdf/p1546.pdf);
- Call the IRS toll free at 800-TAX-FORM (800-829-3676) to order a copy of Pub. 1546;

- Check your local directory; or
- Call TAS toll free at 877-777-4778.

How Else Does TAS Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, report it to TAS at [IRS.gov/ SAMS](https://www.irs.gov/SAMS). Be sure to not include any personal taxpayer information.

Low Income Taxpayer Clinics (LITCs)

LITCs are independent from the IRS and TAS. LITCs represent individuals whose income is below a certain level and who need to resolve tax problems with the IRS. LITCs can represent taxpayers in audits, appeals, and tax collection disputes before the IRS and in court. In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. For more information or to find an

LITC near you, go to the LITC page at TaxpayerAdvocate.IRS.gov/LITC or see IRS Pub. 4134, [Low Income Taxpayer Clinic List](https://www.irs.gov/pub/irs-pdf/p4134.pdf), at [IRS.gov/pub/irs-pdf/p4134.pdf](https://www.irs.gov/pub/irs-pdf/p4134.pdf).