

Federal Tax Due Dates by Month, 2015

January

- **January 12** — Employees who work for tips
If you received \$20 or more in tips during December, report them to your employer
- **January 12** — Communications and air transportation taxes under the alternative method.
Deposit the tax included in amounts billed or tickets sold during the first 15 days of December 2014.
- **January 14** — Regular method taxes
Deposit the tax for the last 16 days of December 2014.
- **January 15** — Individuals
Make a payment of your estimated tax for 2014 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](#)
- **January 15** — Farmers & fishermen
Pay your estimated tax for 2014 using [Form 1040-ES](#)
- **January 15** — Social security, Medicare, and withheld income tax
If the monthly deposit rule applies, deposit the tax for payments in December 2014
- **January 15** — Non-payroll withholding.
If the monthly deposit rule applies, deposit the tax for payments in December 2014.
- **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 2014.
- **January 29** — Regular method taxes
Deposit the tax for the first 15 days of January.

February

- **February 2** — Individuals who must make estimated tax payments
If you did not pay your last installment of estimated tax by January 15, you may choose (but are not required) to file your income tax return ([Form 1040](#)) for 2014 by February 2. Filing your return and paying any tax due by February 2 prevents any penalty for late payment of the last installment. If you cannot file and pay your tax by February 2, file and pay your tax by April 15.
- **February 2** — All Employers
Give your employees their copies of Form W2 for 2014. If an employee agreed to receive Form W2 electronically, have it posted on a website and notify the employee of the posting.

- **February 2** — 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 W2G](#).
- **February 2** — Non-payroll taxes
File [Form 945](#) to report income tax withheld for 2014 on all Non-payroll items, including backup withholding and withholding on pensions, annuities, IRAs, gambling winnings, and payments of Indian gaming profits to tribal members. Deposit or pay any undeposited tax under the accuracy of deposit rules.
- **February 2** — Social Security, Medicare, and withheld income tax
File [Form 941](#) for the fourth quarter of 2014. Deposit or pay any undeposited tax under the accuracy of deposit rules. 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 February 10 to file the return.
- **February 2** — Certain small employers
File [Form 944](#) to report social security and Medicare taxes and withheld income tax for 2014. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is \$2,500 or more for 2014 but less than \$2,500 for the fourth quarter, deposit any undeposited tax or pay it in full with a timely filed return. If you deposited the tax for the year timely, properly, and in full, you have until February 10 to file the return.
- **February 2** — Farm employers
File [Form 943](#) to report social security and Medicare taxes and withheld income tax for 2014. Deposit or pay any undeposited tax under the accuracy of deposit rules. 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 timely, properly, and in full, you have until February 10 to file the return.
- **February 2** — Federal unemployment tax
File [Form 940](#) for 2014. If your undeposited tax is \$500 or less, you can either pay it with your return or deposit it. If it is more than \$500, you must deposit it. However, if you deposited the tax for the year timely, properly, and in full, you have until February 10 to file the return.
- **February 2** — All businesses
Give annual information statements to recipients of certain payments you made during 2014
- **February 2** — [Form 720](#) taxes
File Form 720 for the fourth quarter of 2014.
- **February 2** — Wagering tax
File [Form 730](#) and pay the tax on wagers accepted during December 2014.
- **February 2** — Heavy highway vehicle use tax
File [Form 2290](#) and pay the tax for vehicles first used in December 2014.
- **February 10** — Non-payroll taxes
File [Form 945](#) to report income tax withheld for 2014 on all Non-payroll items. This due date applies only if you deposited the tax for the year timely, properly, and in full.
- **February 10** — Social security, Medicare, and withheld income tax
File [Form 941](#) for the fourth quarter of 2014. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

- **February 10** — Certain small employers
File [Form 944](#) to report social security and Medicare taxes and withheld income tax for 2014. This due date applies only if you deposited the tax for the year timely, properly, and in full.
- **February 10** — Farm employers
File [Form 943](#) to report social security and Medicare taxes and withheld income tax for 2014. This due date applies only if you deposited the tax for the year timely, properly, and in full.
- **February 10** — Federal unemployment tax
File [Form 940](#) for 2014. This due date applies only if you deposited the tax for the year timely, properly, and in full.
- **February 10** — Employees who work for tips
If you received \$20 or more in tips during January, report them to your employer
- **February 11** — Communications and air transportation taxes under the alternative method
Deposit the tax included in amounts billed or tickets sold during the first 15 days of January.
- **February 13** — Regular method taxes
Deposit the tax for the last 16 days of January.
- **February 17** — Individuals
If you claimed exemption from income tax withholding last year on the Form W-4, you must file a new Form W-4 by this date to continue your exemption for another year
- **February 17** — All businesses
Give annual information statements to recipients of certain payments you made during 2014
- **February 17** — [Publication 509](#) (2015)
All payments reported on [Form 1099S, Proceeds From Real Estate Transactions](#). Substitute payments reported in box 8 or gross proceeds paid to an attorney reported in box 14 of [Form 1099MISC](#).
- **February 17** — Social security, Medicare, and withheld income tax
If the monthly deposit rule applies, deposit the tax for payments in January.
- **February 17** — Non-payroll withholding
If the monthly deposit rule applies, deposit the tax for payments in January.
- **February 18** — All employers
Begin withholding income tax from the pay of any employee who claimed exemption from withholding in 2014, but did not give you Form W4 to continue the exemption this year.
- **February 25** — Communications and air transportation taxes under the alternative method
Deposit the tax included in amounts billed or tickets sold during the last 16 days of January.
- **February 27** — Regular method taxes.
Deposit the tax for the first 15 days of February.

March

- **March 2** — All businesses
File information returns (for example, Forms 1099) for certain payments you made during 2014.
- **March 2** — Farmers & fishermen
File your 2014 income tax return (Form 1040) and pay any tax due
- **March 2** — Payers of gambling winnings.
File Form 1096 along with Copy A of all the Forms W2G you issued for 2014. If you file Forms

W2G electronically, your due date for filing them with the IRS will be extended to March 31. The due date for giving the recipient these forms remains February 2.

- **March 2** — All employers
File Form W3, Transmittal of Wage and Tax Statements, along with Copy A of all the Forms W2 you issued for 2014. If you file Forms W2 electronically, your due date for filing them with the SSA will be extended to March 31. The due date for giving the recipient these forms remains February 2.
- **March 2** — Large food and beverage establishment employers
File Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips. Use Form 8027T, 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. If you file Forms 8027 electronically, your due date for filing them with the IRS will be extended to March 31.
- **March 2** — Wagering tax
File [Form 730](#) and pay the tax on wagers accepted during January.
- **March 2** — Heavy highway vehicle use tax
File [Form 2290](#) and pay the tax for vehicles first used in January.
- **March 10** — Employees who work for tips
If you received \$20 or more in tips during February, report them to your employer
- **March 11** — Communications and air transportation taxes under the alternative method.
Deposit the tax included in amounts billed or tickets sold during the first 15 days of February.
- **March 13** — Regular method taxes
Deposit the tax for the last 13 days of February.
- **March 16** — Corporations
File a 2014 calendar year income tax return (Form 1120) and pay any tax due
- **March 16** — S Corporations
File a 2014 calendar year income tax return (Form 1120S) and pay any tax due
- **March 16** — S Corporation election
File Form 2553, Election by a Small Business Corporation, to elect to be treated as an S corporation beginning with calendar year 2015. If Form 2553 is filed late, S corporation treatment will begin with calendar year 2016.
- **March 16** — Electing larger partnerships
Provide each partner with a copy of Schedule K1 (Form 1065B), Partner's Share of Income (Loss) From an Electing Large Partnership, or a substitute Schedule K1. This due date applies even if the partnership requests an extension of time to file the Form 1065B by filing Form 7004
- **March 16** — Social security, Medicare, and withheld income tax
If the monthly deposit rule Page 6 Publication 509 (2015) applies, deposit the tax for payments in February.
- **March 16** — Non-payroll withholding
If the monthly deposit rule applies, deposit the tax for payments in February.
- **March 25** — 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 27** — Regular method taxes
Deposit the tax for the first 15 days of March.
- **March 31** — Electronic filing of Forms W2
File copies of all the Forms W2 you issued for 2014. This due date applies only if you electronically file.
- **March 31** — Electronic filing of Forms W2G
File copies of all the Forms W2G you issued for 2014. This due date applies only if you electronically file.
- **March 31** — Electronic filing of [Forms 8027](#)
File Forms 8027 for 2014. This due date applies only if you electronically file.
- **March 31** — Wagering tax
File [Form 730](#) and pay the tax on wagers accepted during February.
- **March 31** — Heavy highway vehicle use tax
File [Form 2290](#) and pay the tax for vehicles first used in February.
- **March 31** — Electronic filing of Forms [1097](#), [1098](#), [1099](#), [3921](#), [3922](#), and [W-2G](#).
File Forms 1097, 1098, 1099, 3921, 3922, and W2G with the IRS. This due date applies only if you file electronically. Otherwise, see March 2. The due date for giving the recipient these forms generally remains February 2.

April

- **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 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 15** — Individuals
File a 2014 income tax return ([Form 1040](#), [1040A](#), or [1040EZ](#)) and pay any tax due. If you want an automatic 6 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. For more information, see Form 4868. Then, file Form 1040, 1040A, or 1040EZ by October 15.
- **April 15** — Individuals
If you are not paying your 2015 income tax through withholding (or will not pay in enough tax during the year that way), pay the first installment of your 2015 estimated tax. Use [Form 1040ES](#).
- **April 15** — Household Employers
If you paid cash wages of \$1,800 or more in 2014 to a household employee, you must file Schedule H
- **April 15** — Partnerships
File a 2014 calendar year return ([Form 1065](#))

- **April 15** — Partnerships
Electing large partnerships: File a 2014 calendar year return ([Form 1065-B](#))
- **April 15** — Corporations
Deposit the first installment of estimated income tax for 2015
- **April 15** — Social security, Medicare, and withheld income tax
If the monthly deposit rule applies, deposit the tax for payments in March.
- **April 15** — Non-payroll withholding
If the monthly deposit rule applies, deposit the tax for payments in March.
- **April 15** — Household employers
If you paid cash wages of \$1,900 or more in 2014 to a household employee, you must file Schedule H ([Form 1040](#)). If you are required to file a federal income tax return (Form 1040), file Schedule H (Form 1040) with the return and report any household employment taxes. Report any federal unemployment (FUTA) tax on Schedule H (Form 1040) if you paid total cash wages of \$1,000 or more in any calendar quarter of 2013 or 2014 to household employees. Also, report any income tax you withheld for your household employees.
- **April 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 March.
- **April 29** — Regular method taxes
Deposit the tax for the first 15 days of April.
- **April 30** — Social security, Medicare, and withheld income tax
File [Form 941](#) for the first quarter of 2015. Deposit or pay any undeposited tax under the accuracy of deposit rules. 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 May 11 to file the return.
- **April 30** — Federal unemployment tax.
Deposit the tax owed through March if more than \$500.
- **April 30** — [Form 720](#) taxes
File Form 720 for the first quarter of 2015.
- **April 30** — Wagering tax
File [Form 730](#) and pay the tax on wagers accepted during March.
- **April 30** — Heavy highway vehicle use tax
File [Form 2290](#) and pay the tax for vehicles first used in March.

May

- **May 11** — Employees who work for tips
If you received \$20 or more in tips during April, report them to your employer
- **May 11** — Social security, Medicare, and withheld income tax
File [Form 941](#) for the first quarter of 2015. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.
- **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 15** — Social security, Medicare, and withheld income tax
If the monthly deposit rule applies, deposit the tax for payments in April.
- **May 15** — Non-payroll withholding
If the monthly deposit rule applies, deposit the tax for payments in 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

- **June 1** — Wagering tax
File [Form 730](#) and pay the tax on wagers accepted during April.
- **June 1** — Heavy highway vehicle use tax
File [Form 2290](#) and pay the tax for vehicles first used in April.
- **June 10** — Employees who work for tips
If you received \$20 or more in tips during May, report them to your employer
- **June 10** — Communications and air transportation taxes under the alternative method.
Deposit the tax included in amounts billed or tickets sold during the first 15 days of May.
- **June 15** — Individuals
If you are a U.S. citizen or resident alien living and working (or on military duty) outside the United States and Puerto Rico, file Form 1040 and pay any tax, interest, and penalties due. If you want additional time to file your return, file Form 4868 to obtain 4 additional months to file
- **June 15** — Individuals
Make a payment of your 2015 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
- **June 15** — Corporations
Deposit the second installment of estimated income tax for 2015
- **June 15** — Social security, Medicare, and withheld income tax
If the monthly deposit rule applies, deposit the tax for payments in May.
- **June 15** — Non-payroll withholding
If the monthly deposit rule applies, deposit the tax for payments in May.
- **June 25** — Regular method taxes
Deposit the tax for the last 16 days of May.
- **June 29** — 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.
- **June 30** — Heavy highway vehicle use tax
File [Form 2290](#) and pay the tax for vehicles first used in May.

- **June 30** — Floor stocks tax for ozone depleting chemicals (IRS No. 20). Deposit the tax for January 1, 2015.

July

- **July 1** — Occupational excise taxes
File Form 11C to register and pay the annual tax if you are in the business of accepting wagers.
- **July 10** — Employees who work for tips
If you received \$20 or more in tips during June, report them to your employer
- **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 15** — Social security, Medicare, and withheld income tax
If the monthly deposit rule applies, deposit the tax for payments in June.
- **July 15** — Non-payroll withholding
If the monthly deposit rule applies, deposit the tax for payments in June.
- **July 27** — Communications and air transportation taxes under the alternative method
Deposit the tax included in amounts billed or tickets sold during the last 15 days of June.
- **July 29** — Regular method taxes
Deposit the tax for the first 15 days of July.
- **July 31** — Social security, Medicare, and withheld income tax
File [Form 941](#) for the second quarter of 2015. Deposit or pay any undeposited tax under the accuracy of deposit rules.
- **July 31** — Certain small employers
Deposit any undeposited tax if your tax liability is \$2,500 or more for 2015 but less than \$2,500 for the second quarter.
- **July 31** — Federal unemployment tax
Deposit the tax owed through June if more than \$500.
- **July 31** — All employers
If you maintain an employee benefit plan, such as a pension, profit sharing, or stock bonus plan, file Form 5500 or [5500EZ](#) for calendar year 2014. 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.
- **July 31** — [Form 720](#) taxes
File Form 720 for the second quarter of 2015.
- **July 31** — Wagering tax
File [Form 730](#) and pay the tax on wagers accepted during June.
- **July 31** — Heavy highway vehicle use tax
File [Form 2290](#) and pay the tax for vehicles first used in June.

August

- **August 10** — Employees who work for tips
If you received \$20 or more in tips during July, report them to your employer

- **August 10** — Social security, Medicare, and withheld income tax
File [Form 941](#) for the second quarter of 2015. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.
- **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 17** — Social security, Medicare, and withheld income tax
If the monthly deposit rule applies, deposit the tax for payments in July.
- **August 17** — Non-payroll withholding
If the monthly deposit rule applies, deposit the tax for payments in July.
- **August 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 July.
- **August 28** — Regular method taxes
Deposit the tax for the first 15 days of August.
- **August 31** — Heavy highway vehicle use tax
File [Form 2290](#) and pay the tax for vehicles first used in July.
- **August 31** — Wagering tax
File [Form 730](#) and pay the tax on wagers accepted during July.

September

- **September 10** — Employees who work for tips
If you received \$20 or more in tips during August, report them to your employer
- **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 14** — Regular method taxes
Deposit the tax included in amounts billed or tickets sold during the last 16 days of August.
- **September 15** — Individuals
Make a payment of your 2015 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
- **September 15** — Corporations
File a 2014 calendar year income tax return (Form 1120) and pay any tax, interest, and penalties due. This due date applies only if you timely requested an automatic 6-month extension
- **September 15** — S Corporations
File a 2014 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
- **September 15** — Partnerships
File a 2014 calendar year return (Form 1065). This due date applies only if you were given an additional 5-month extension
- **September 15** — Corporations
Deposit the third installment of estimated income tax for 2015

- **September 15** — Social security, Medicare, and withheld income tax
If the monthly deposit rule applies, deposit the tax for payments in August.
- **September 15** — Non-payroll withholding
If the monthly deposit rule applies, deposit the tax for payments in 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.
- **September 29** — Regular method taxes (special September deposit rule)
Deposit the tax for the period beginning September 16 and ending September 26.
- **September 29** — 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.
- **September 30** — Heavy highway vehicle use tax
File [Form 2290](#) and pay the tax for vehicles first used in August.

October

- **October 13** — Employees who work for tips
If you received \$20 or more in tips during September, report them to your employer
- **October 13** — 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 15** — Individuals
If you have an automatic 6-month extension to file your income tax return for 2014, file Form 1040, 1040A, or 1040EZ and pay any tax, interest, and penalties due
- **October 15** — Partnerships
Electing large partnerships: File a 2014 calendar year return (Form 1065-B). This due date applies only if you were given an additional 6-month extension
- **October 15** — Social security, Medicare, and withheld income tax
If the monthly deposit rule applies, deposit the tax for payments in September.
- **October 15** — Non-payroll withholding
If the monthly deposit rule applies, deposit the tax for payments in 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.

November

- **November 2** — Social security, Medicare, and withheld income tax.
File [Form 941](#) for the third quarter of 2015. Deposit or pay any undeposited tax under the accuracy of deposit rules. 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.
- **November 2** — Certain small employers
Deposit any undeposited tax if your tax liability is \$2,500 or more for 2015 but less than \$2,500 for the third quarter.
- **November 2** — Federal unemployment tax
Deposit the tax owed through September if more than \$500.
- **November 2** — [Form 720](#) taxes.
File Form 720 for the third quarter of 2015.
- **November 2** — Wagering tax
File [Form 730](#) and pay the tax on wagers accepted during September.
- **November 2** — Heavy highway vehicle tax
File [Form 2290](#) and pay the tax for vehicles first used in September.
- **November 10** — Employees who work for tips
If you received \$20 or more in tips during October, report them to your employer
- **November 10** — Social security, Medicare, and withheld income tax.
File [Form 941](#) for the third quarter of 2015. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.
- **November 12** — Communications and air transportation taxes under the alternative method.
Deposit the tax included in amounts billed or tickets sold during the first 15 days of October.
- **November 13** — Regular method taxes
Deposit the tax for the last 16 days of October.
- **November 16** — Social security, Medicare, and withheld income tax
If the monthly deposit rule applies, deposit the tax for payments in October. Non-payroll withholding. If the monthly deposit rule applies, deposit the tax for payments in October.
- **November 25** — Communications and air transportation taxes under the alternative method.
Deposit the tax included in amounts billed or tickets sold during the last 16 days of October.
- **November 27** — Regular method taxes
Deposit the tax for the first 15 days of November.
- **November 30** — Wagering tax
File [Form 730](#) and pay the tax on wagers accepted during October.
- **November 30** — Heavy highway vehicle use tax
File [Form 2290](#) and pay the tax for vehicles first used in October.

December

- **December 10** — Employees who work for tips
If you received \$20 or more in tips during November, report them to your employer

- **December 10** — Communications and air transportation taxes under the alternative method.
Deposit the tax included in amounts billed or tickets sold during the first 15 days of November.
- **December 14** — Regular method taxes
Deposit the tax for the last 15 days of November.
- **December 15** — Corporations
Deposit the fourth installment of estimated income tax for 2015
- **December 15** — Social security, Medicare, and withheld income tax
If the monthly deposit rule applies, deposit the tax for payments in November.
- **December 15** — Non-payroll withholding
If the monthly deposit rule applies, deposit the tax for payments in November.
- **December 28** — Communications and air transportation taxes under the alternative method
Deposit the tax included in amounts billed or tickets sold during the last 15 days of November.
- **December 29** — 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.
- **December 31** — Heavy highway vehicle use tax
File [Form 2290](#) and pay the tax for vehicles first used in November.