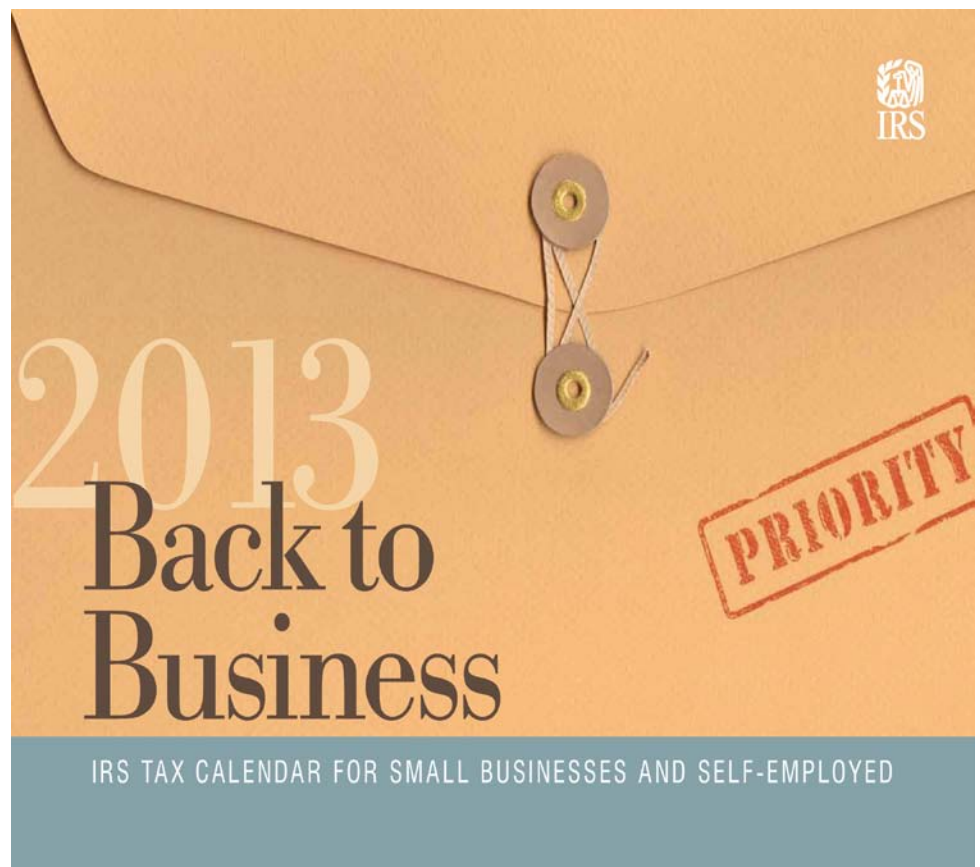


Publication 1518

2013 Back to Business

**(IRS Tax Calendar for Small Businesses and
Self-Employed)**

Volume 2 of 2



EFTPS EXPRESS ENROLLMENT FOR NEW BUSINESSES AND REQUIRED TAXPAYERS

Any new business taxpayer who requests a new Employee Identification Number and has federal tax deposit obligations is pre-enrolled in EFTPS.

In addition, business taxpayers who previously used federal tax deposit coupons should consider using EFTPS to make their payments electronically.

To enroll or for additional information, visit the EFTPS website at **www.eftps.gov** or call EFTPS Customer Service at 800-555-4477, 800-733-4829 (TDD), or 800-244-4829 (Spanish).

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SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
				1	2 Deposit payroll tax for payments on Jul 27-30 if the semiweekly deposit rule applies.	3
4	5	6	7 Deposit payroll tax for payments on Jul 31-Aug 2 if the semiweekly deposit rule applies.	8	9 Deposit payroll tax for payments on Aug 3-6 if the semiweekly deposit rule applies.	10
11	12 Employers: Employees are required to report to you tips of \$20 or more earned during July. File Form 941 for the second quarter if you timely deposited all required payments.	13	14 Deposit payroll tax for payments on Aug 7-9 if the semiweekly deposit rule applies.	15 Deposit payroll tax for Jul if the monthly deposit rule applies.	16 Deposit payroll tax for payments on Aug 10-13 if the semiweekly deposit rule applies.	17
18	19	20	21 Deposit payroll tax for payments on Aug 14-16 if the semiweekly deposit rule applies.	22	23 Deposit payroll tax for payments on Aug 17-20 if the semiweekly deposit rule applies.	24
25	26	27	28 Deposit payroll tax for payments on Aug 21-23 if the semiweekly deposit rule applies.	29	30 Deposit payroll tax for payments on Aug 24-27 if the semiweekly deposit rule applies.	31

AUGUST

2013

JULY							SEPTEMBER						
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28	29	30	31				29	30					



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Picking Up The Pieces

Planning what to do in case of a disaster is an important part of being prepared. The IRS encourages taxpayers to safeguard their records. Some simple steps can help you and your business protect financial and tax records.

Security in Electronic Recordkeeping,

Many people receive bank statements and documents electronically. This method allows for easy backup to ensure secure record keeping. You can copy files to a portable electronic storage device, such as a flash drive, CD or DVD.

In addition, you may scan your paper documents (W-2s, tax returns and other records) to create electronic files for safekeeping.

Be sure to store these backup files in a safe location, apart from your business, in case your normal backup systems are destroyed. Convenience to your home should not be your

primary concern. Remember, a disaster that strikes your home may also affect other facilities nearby, making quick retrieval of your records difficult or impossible.



Document Valuables and Equipment,

Publications 584, *Casualty, Disaster, and Theft Loss Workbook*, and **584-B**, *Business Casualty, Disaster, and Theft Loss Workbook*, can help you compile a room-by-room list of your belongings or business equipment. This will help you recall and document the market value of items for insurance and casualty loss claims. You can also photograph or video the contents of your home and/or business, especially items of great value.

Continuity of Operations Planning

How quickly your company can get back to business after a disaster strikes often depends on the emergency planning you do

today. Plan now to improve your company's ability to survive and recover, and then review your emergency plans annually. Just as your business changes over time, so do your preparedness needs. When you hire new employees, or changes occur in how your company functions, you should update your plans and inform your employees.

Here are preparedness strategies:

- Learn about various hazards and emergencies and how to respond to each.
- Keep apprised of community warning systems and evacuation routes.
- Identify where you and your employees may seek shelter from all types of hazards.
- Determine how to communicate with employees, customers and suppliers in the event of emergency.
- Develop and document an emergency plan.
- Collect and assemble a disaster supply kit, including a portable generator.

- Include required information from community and school plans.
- Use cell phones, walkie-talkies, or other nonelectrical communication devices as backups.
- Backup computer data systems regularly.
- Practice and maintain your plan.

Count on the IRS,

In the event of a disaster, the IRS stands ready to help you if your records are destroyed. You can request a copy (for a fee) of a tax return and all attachments (including **Form W-2**) by using **Form 4506**, Request for Copy of Tax Return.

If you need only the information from your return, you can order a free transcript by calling 800-829-1040, using "Order a Transcript" on the IRS website, or using **Form 4506-T**, *Request for Transcript of Tax Return*.

REFERENCES/RELATED TOPICS

IRS.gov, search: **disaster**,

- Preparing for a Disaster ,
- Tax Relief in Disaster Situations,
- Reconstructing Your Records,
- **Publication 552**, *Recordkeeping for Individuals* ,
- **Publication 583**, *Starting a Business and Keeping Records* ,
- FEMA: Federal Disaster Declarations,
- Ready.gov – from the Department of Homeland Security ,

Special Disaster Provisions,

Special tax law provisions may help taxpayers and businesses recover financially from the impact of a disaster, especially when the president declares their location to be a major disaster area. Depending on the circumstances, the IRS may grant additional time to file returns and pay taxes. To find out if your area is affected, go to IRS.gov and search: Tax Relief in Disaster Situations.

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SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1	2 Labor Day	3 File Form 730 and pay tax on wagers accepted during July. File Form 2290 and pay the tax for vehicles first used during July.	4	5 Deposit payroll tax for payments on Aug 28-30 if the semiweekly deposit rule applies.	6 Deposit payroll tax for payments on Aug 31-Sep 3 if the semiweekly deposit rule applies.	7
8	9	10 Employers: Employees are required to report to you tips of \$20 ore more earned during August.	11 Deposit payroll tax for payments on Sep 4-6 if the semiweekly deposit rule applies.	12	13 Deposit payroll tax for payments on Sep 7-10 if the semiweekly deposit rule applies.	14
15	16 Individuals: Pay the third installment of your 2013 estimated tax. Partnerships: File Form 1065 if you timely requested a 5-month extension. Corporations: File calendar year Form 1120 or 1120S if you timely requested a 6-month extension. Corporations: Deposit the third installment of your 2013 estimated tax. Deposit payroll tax for Aug if the monthly deposit rule applies.	17	18 Deposit payroll tax for payments on Sep 11-13 if the semiweekly deposit rule applies.	19	20 Deposit payroll tax for payments on Sep 14-17 if the semiweekly deposit rule applies.	21
22		24	25 Deposit payroll tax for payments on Sep 18-20 if the semiweekly deposit rule applies.	26	27 Deposit payroll tax for payments on Sep 21-24 if the semiweekly deposit rule applies.	28
29	30 File Form 730 and pay tax on wagers accepted during August. File Form 2290 and pay the tax for vehicles first used during August.					

SEPTEMBER

2013



AUGUST													
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Dues And Don't s

File and Pay Taxes Due On Time,

One major misstep many new business owners make is not adequately budgeting for taxes due. If you can't pay the full amount, it's important to at least file your tax forms by their due dates. If you cannot pay all your taxes immediately, pay as much as you can now. By filing on time and by paying what you can, you will reduce the amount of interest and penalty you will owe.

You may be able to make monthly payments through an installment agreement. The IRS can set up a direct debit from your financial institution or a payroll deduction from your wages or salary. Attach **Form 9465**, *Installment Agreement Request*, and propose a monthly payment date and amount. If circumstances make it unlikely that you could pay the full tax even on an installment plan, request a copy of **Publication 594**, *The IRS Collection Process*. This publication lists alternative methods for resolving your account.

Note: In general, the penalty rate is $\frac{1}{2}$ of 1 percent (.5 percent) each month tax is paid late. The penalty rate may increase to 1 percent, or the rate may decrease to $\frac{1}{4}$ of 1 percent (.25 percent) while an approved Installment Agreement is in effect. Regardless of the penalty rate, the total penalty cannot exceed 25 percent. However, you must have filed the tax return on time.

ESTIMATED TAX PAYMENTS: SELF-EMPLOYED INDIVIDUALS

Estimated tax is used to pay income tax and self-employment tax, as well as other taxes and amounts reported on your tax return. This includes income from self-employment, interest, dividends, alimony, rent, gains from the sale of assets, prizes and awards. You may also have to pay estimated tax if the amount of income tax being withheld from your salary, pension, or other income is not enough

If you do not pay enough through withholding or estimated tax payments, you may be charged a penalty. If you do not pay enough

by the due date of each payment period you may be charged a penalty even if you are due a refund when you file your tax return.

For estimated tax purposes, the year is divided into four payment periods. Each period has a specific payment due date.

Using the EFTPS system is the easiest way to pay your federal taxes—for individuals, as well as businesses. Make ALL of your federal tax payments including federal tax deposits (FTDs), installment agreement, and estimated tax payments using Electronic Federal Tax Payment System (EFTPS). You may pay your estimated taxes weekly, bi-weekly, or monthly, as long as you have paid enough in by the end of the quarter. Using EFTPS, you can access a history of your payments, so you know how much and when you made your estimated tax payments.

The maximum amount of net earnings subject to the Social Security portion of the self-employment tax generally changes each year. Visit **www.socialsecurity.gov** for the latest information and updates. All net earnings of

at least the set maximum amount are subject to the Medicare portion of the tax.

If you are filing as a sole proprietor, partner, S corporation shareholder and/or a self-employed individual, you should use Form **1040-ES**, *Estimated Tax for Individuals* (PDF), to figure and pay your estimated tax. For additional information on filing for a sole proprietor, partners and/or S corporation shareholder, refer to **Publication 505**, *Tax Withholding and Estimated Tax*.

Note: The number of electronic filing and payment options increases every year, which helps reduce your burden and improves the timeliness and accuracy of tax returns. When it comes to filing your tax return, however, the law provides that the IRS can assess a penalty if you fail to file, fail to pay or both.

Here are eight important points about the two different penalties you may face if you file or pay late:

1. If you do not file by the deadline, you may incur a failure-to-file penalty. If you

do not pay by the due date, you could incur a failure-to-pay penalty.

2. The failure-to-file penalty is generally more than the failure-to-pay penalty. So it is important that you file your tax return on time and pay as much as you can—even if you cannot pay all the taxes you owe—then explore other payment options. The IRS will work with you.
3. The penalty for filing late is usually 5 percent of the unpaid taxes for each month or part of a month that a return is late. This penalty will not exceed 25 percent of your unpaid taxes.
4. If you file your return more than 60 days after the due date or extended due date, the minimum penalty is the smaller of \$135 or 100 percent of the unpaid tax.
5. If you do not pay your taxes by the due date, you will generally have to pay a failure-to-pay penalty of $\frac{1}{2}$ of 1 percent of your unpaid taxes for each month or part of a month after the due date that the taxes are not paid. This penalty can

be as much as 25 percent of your unpaid taxes.

6. If you request an extension of time to file by the tax deadline and you paid at least 90 percent of your actual tax liability by the original due date, you will not face a failure-to-pay penalty if the remaining balance is paid by the extended due date.
7. If both the failure-to-file penalty and the failure-to-pay penalty apply in any month, the 5 percent failure-to-file penalty is reduced by the failure-to-pay penalty. However, if you file your return more than 60 days after the due date or extended due date, the minimum penalty is the smaller of \$135 or 100 percent of the unpaid tax.
8. You will not have to pay a failure-to-file or failure-to-pay penalty if you can show that you failed to file or pay on time because of reasonable cause and not because of willful neglect.

ESTIMATED TAX PAYMENTS: CORPORATIONS

If you are filing as a corporation you should use **Form 1120- W**, *Estimated Tax for Corporations* (PDF), to figure the estimated tax. You must deposit the payments. For additional information on filing for a corporation, refer to **Publication 542**, *Corporations* and then use EFTPS (Electronic Federal Tax Payment System) to deposit payments.

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SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
		1	2 Deposit payroll tax for payments on Sep 25-27 if the semiweekly rule applies.	3	4 Deposit payroll tax for payments on Sep 28-Oct 1 if the semiweekly deposit rule applies.	5
6	7	8	9 Deposit payroll tax for payments on Oct 2-4 if the semiweekly deposit rule applies.	10 Employers: Employees are required to report to you tips of \$20 or more earned during September.	11 Deposit payroll tax for payments on Oct 5-8 if the semiweekly deposit rule applies.	12
13	14 Columbus Day	15 Deposit payroll tax for Sep if the monthly deposit rule applies. Individuals: File Form 1040, 1040A, or 1040EZ if you timely requested a 6-month extension. Electing Large Partnerships: File Form 1065 if you timely requested a 6-month extension. File Form 5500 if you timely requested an extension on Form 5558.	16	17 Deposit payroll tax for payments on Oct 9-11 if the semiweekly deposit rule applies.	18 Deposit payroll tax for payments on Oct 12-15 if the semiweekly deposit rule applies.	19
20	21	22	23 Deposit payroll tax for payments on Oct 16-18 if the semiweekly deposit rule applies.	24	25 Deposit payroll tax for payments on Oct 19-22 if the semiweekly deposit rule applies.	26
27	28	29	30 Deposit payroll tax for payments on Oct 23-25 if the semiweekly deposit rule applies.	31 File Form 720 for the third quarter. File Form 730 and pay tax on wagers accepted during September. File Form 2290 and pay the tax for vehicles first used during September. File Form 941 for the third quarter. Deposit FUTA owed through Sep if more than \$500.		



OCTOBER

2013

SEPTEMBER

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NOVEMBER

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Smooth Out Any Wrinkles

If you omit any information from your tax return, make an error, or miss a tax-filing deadline, it doesn't have to be a major problem. However, you should take prompt action to set things right.

Correcting Errors in Your Return,

It can be less expensive and less complicated to correct errors before receiving notices from the IRS. Forms you may use to report corrections include:

Forms 94X, *Employment Tax Adjustments*.

When employers discover errors made resulting in overpayment or underpayment of employment taxes, they can file the corresponding amended employment tax form. These amended employment tax forms include: **Forms 941-X, 943-X, 944-X, 945-X and CT-1X**.

Form W-2C, *Corrected Wage and Tax Statement*, and **Form W-3C**, *Transmittal of Corrected Wage and Tax Statements*. These forms are used to correct the information

about your employees' total earnings and withholdings for the year. You can now access and complete **Forms W-2C** and **W-3C** online. See Social Security's Business Tips for Success for more information.

Form 1040X, *Amended U.S. Individual Income Tax Return*. If you made a mistake on your individual tax return, use this form to correct any errors. If you owe tax as a result of an error you should send the additional tax owed with Form 1040X. This will stop penalties and interest from accruing on the additional tax owed.

Form 1065, *U.S. Return of Partnership Income*. If you made a mistake on a partnership return, check the box for "amended return" on **Form 1065**, and follow the instructions. Give each partner a copy of the amended Schedule K-1.

Form 1120S, *U.S. Income Tax Return for an S Corporation*. To correct a previously filed **Form 1120S** return, file an amended **Form 1120S**, check the box for "amended return" on page 1 and follow the instructions. Give

each shareholder a copy of the amended Schedule K-1.

Form 1120X, *Amended U.S. Corporation Income Tax Return*. Use this form if you made a mistake on your corporate tax return. If you owe tax, you should send it with the form.

Forms 1099 and 1098. These are examples of information returns. Use the instructions for making corrections that come with the form.

A notice from the IRS: What should you do?

If you receive a notice of any kind from the IRS, open it, read it, and respond promptly. Most notices include a deadline for your response.

The IRS writes to taxpayers for many reasons. For example:

- Your notice may request information that was missing from your tax return.
- If your notice is about an examination or audit, you will be asked to produce certain

information for the examination at a specified time and place.

- Your notice may ask for payment of a tax bill.

Examples of other notices include:

CP 102: A math error was found on certain forms (such as Forms 941, 942, 943, 944 or 945 returns) that you filed, and the IRS believes you owe more tax.

CP 138: The tax you overpaid on one tax return was applied to another return where you owed tax.

CP 165: Your check for your federal tax deposit or estimated taxes was returned. This notice asks for the payment, plus a bad check penalty (the minimum penalty is \$15).

CP 2000: Issued for verification for unreported income, payments or credits.

CP 2100: To notify you of incorrect information and remind you of your obligation to solicit the correct information, so you can file correctly in the future. The notice also

reminds you of your responsibility to backup withhold if the information is not provided.

CP 2501: A discrepancy was found between what you reported as your income, credit or deduction, and what IRS records show.

Whether or not you agree with the discrepancy, call the phone number listed on the notice or visit your local IRS office before the deadline. It is important to let the IRS know that you received the notice and that you are doing something about it.

Putting off contacting the IRS, especially in the case of notices requesting payment, can increase the amount you owe because penalties and interest keep accruing.

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SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
					1 Deposit payroll tax for payments on Oct 26-29 if the semiweekly deposit rule applies.	2
3	4	5	6 Deposit payroll tax for payments on Oct 30-Nov 1 if the semiweekly deposit rule applies.	7	8 Deposit payroll tax for payments on Nov 2-5 if the semiweekly deposit rule applies.	9
10	11 Veterans Day	12 File Form 941 for the third quarter if you timely deposited all required payments. Employers: Employees are required to report to you tips of \$20 or more earned during October.	13	14 Deposit payroll tax for payments on Nov 6-8 if the semiweekly deposit rule applies.	15 Deposit payroll tax for payments on Nov 9-12 if the semiweekly deposit rule applies. Deposit payroll tax for Oct if the monthly rule applies.	16
17	18	19	20 Deposit payroll tax for payments on Nov 13-15 if the semiweekly deposit rule applies.	21	22 Deposit payroll tax for payments on Nov 16-19 if the semiweekly deposit rule applies.	23
24	25	26	27 Deposit payroll tax for payments on Nov 20-22 if the semiweekly deposit rule applies.	28 Thanksgiving Day	29	30

NOVEMBER
2013

OCTOBER							DECEMBER						
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27	28	29	30	31			29	30	31				

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Tie It All Together

One-on-One Help from the Social Security Administration,

Employers who need help with general wage reporting information can call the Social Security Administration's Employer Reporting Service Center at 800-772-6270. For answers to more technical questions, employer service liaison officers are available around the country by calling 800-772-6270.

Other Services

FORM W-2 FILING INFORMATION,

Each year, employers must send Copy A of each employee's **Form W-2**, *Wage and Tax Statement*, with one **Form W-3**, *Transmittal of Wage and Tax Statement*, to the Social Security Administration by the last day of February (or last day of March if they file electronically) to report the wages and taxes of their employees for the previous calendar year. Complete wage reporting information and all publications needed to meet their wage reporting responsibilities are now online

on the Social Security Online website, Employer W-2 Filing Instructions and Information page.

ELECTRONIC FILING OF W-2S,

Employers and their authorized representatives can now file W-2 reports over the Internet. There are three electronic filing methods available through Social Security's Business Services website:

W-2 Online – You can complete up to 20 **Forms W-2** on your computer, electronically submit them to SSA, and print copies suitable for distribution to your employees. This option is ideal for businesses with 20 or fewer employees or for individuals with household employees.

W-2C Online – This service is similar to W-2 Online except it allows you to complete up to 20 **Forms W-2C, *Corrected Wage and Tax Statements***. This service can be used regardless of which service you used to submit the original W-2 to SSA.

Upload a Wage Report – You can upload a wage report file formatted according to Social

Security's Wage Reporting (Forms W-2), specifications.

To get started simply go to the Social Security Business Services Online website. You will need to follow instructions to register for a Personal Identification Number (PIN) and password. A PIN will be provided immediately after you complete the registration process. A password will be mailed in approximately two weeks. To begin using the site, select "Login" and enter your PIN and password.

Third-party preparers need to register only one time in their firm's name. December is the preferred month to register. Social Security usually begins accepting electronic submissions the second week in January.

You can get more information on filing W-2s online in the *Business Services Online Handbook* by visiting the Social Security Online website, select Employer W-2 Filing Instructions and Information page and click on "Business Services Online BSO Electronic W-2 Filing Handbook" or call 800-772-6270.

Verifying Employee Names and Social Security Numbers,

The name and SSN listed on each W-2 must match the name and SSN on the employee's Social Security card. This match ensures that the earnings of each worker are properly recorded to their lifetime earnings record. The earnings record is the basis for determining Social Security benefit eligibility and benefit amount.

SSA has developed a free Employee Verification Service (EVS) that will match your record of employee names and SSNs with SSA's records so they can be corrected before you submit your W-2s to SSA.

Fewer than 50 names – Contact your nearest Social Security office. You can locate the address by visiting the Social Security Online website, or by calling 800-772-1213,

More than 50 names – This option is ideal for employers who want to verify their entire payroll database. You must register for this service. For details visit the SSA's website, Employer W-2 Filing Business Services Online

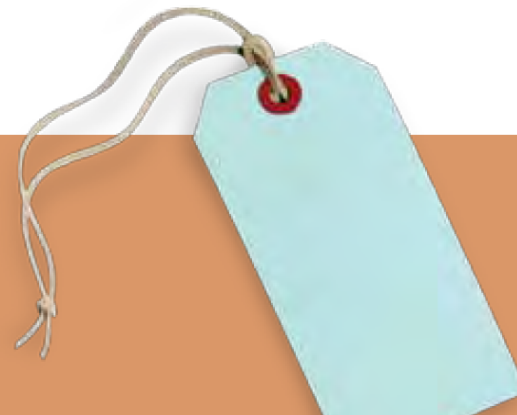
Information and instructions and Information
– Social Security Number Verification page.

SSA/IRS Reporter – This a quarterly newsletter or employers prepared by the Social Security Administration and the Internal Revenue Service. Locate issues of the *SSA/IRS Reporter* on **IRS.gov**, search: **SSA Reporter**.

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SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1	2 Deposit payroll tax for payments on Nov 23-26 if the semiweekly deposit rule applies. File Form 730 and pay tax on wagers accepted during October. File Form 2290 and pay the tax for vehicles first used during October.	3	4 Deposit payroll tax for payments on Nov 27-29 if the semiweekly deposit rule applies.	5	6 Deposit payroll tax for payments on Nov 30-Dec 3 if the semiweekly deposit rule applies.	7
8	9	10 Employers: Employees are required to report to you tips of \$20 or more earned during November.	11 Deposit payroll tax for payments on Dec 4-6 if the semiweekly deposit rule applies.	12	13 Deposit payroll tax for payments on Dec 7-10 if the semiweekly deposit rule applies.	14
15	16 Corporations: Deposit the fourth installment of your 2013 estimated tax. Deposit payroll tax for Nov if the monthly deposit rule applies.	17	18 Deposit payroll tax for payments on Dec 11-13 if the semiweekly deposit rule applies.	19	20 Deposit payroll tax for payments on Dec 14-17 if the semiweekly deposit rule applies.	21
22	23	24	25 Christmas Day	26 Deposit payroll tax for payments on Dec 18-20 if the semiweekly deposit rule applies.	27	28
29	30 Deposit payroll tax for payments on Dec 21-24 if the semiweekly deposit rule applies.	31 File Form 730 and pay tax on wagers accepted during November. File Form 2290 and pay the tax for vehicles first used during November.				

DECEMBER
2013



NOVEMBER

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JANUARY

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Take 'Em For A Spin

Easy-to-Use Online Resources,

The Small Business/Self-Employed Tax Center on **IRS.gov** has a wealth of information for your small business.

Starting, operating, or closing a business? Visit **www.irs.gov/smallbiz** and find help with:

- Starting a new business and selecting a business structure ,
- Operating a business with employees,
- Researching business deductions and credits, recordkeeping and accounting methods ,

Online Learning and Educational Products,

Learn about business taxes on your own time, and at your own pace.

Small Business/Self-Employed Virtual Small Business Tax Workshop: What you need to know about federal taxes and your

new business, how to set up and run your business so paying taxes isn't a hassle, information on federal unemployment taxes, and much more.

IRS Video Portal: Contains small business video and audio presentations such as adjusting employment taxes, business income, Employer Identification Numbers, home office deduction, recordkeeping, and seasonal businesses.

Online Services for Small Businesses,

The IRS is making it easier for you to conduct business with us electronically. You can obtain an Employer Identification Number online, sign up for paying electronically using EFTPS, set up an online payment agreement and more. The availability of electronic options is increasing every year, helping reduce your burden and improve the timeliness and accuracy of tax returns.

Electronic Subscription Services,

The IRS has numerous free electronic subscription services that provide information for your business:

e-News for Small Business: Distributed every other Wednesday, the newsletter provides tax information for small business owners and self-employed individuals including:

- Upcoming tax dates for SB/SE customers,
- What's new for small businesses on the IRS website,
- Reminders and tips to assist small businesses/ self-employed with tax compliance ,
- IRS news releases and special announcements
- Tax-related information from other federal agencies

Retirement News for Employers: This newsletter is issued periodically during the year and provides information for employers

about current developments and upcoming events within the retirement plan area.

Exempt Organizations Update: Subscribers receive email updates and alerts from the IRS about developments in exempt organizations tax law and regulations, upcoming IRS training and events, and other information.

Small Business Events: IRS supports small business tax workshops and hosts webinars that address a variety of small business topics.

- Small business workshops are designed to help small business owners understand and fulfill their federal tax responsibilities. Workshops are sponsored and presented by IRS partners who are knowledgeable in federal taxes. Topics vary from a general overview of taxes to more specific topics such as recordkeeping and retirement plans. To locate a workshop near you, visit **IRS.gov**, search: **Small Business Tax Workshop**.
- Webinars bring tax presentations conveniently to the homes and offices of

small business owners via Internet, free of charge. Some presentations are local; others nationwide. Go to **IRS.gov**, search: **webinars**.

Self-Employed Individuals Tax Center,

The Self-Employed Individuals Tax Center is your one-stop resource for tax information on self-employment income. Topics include: Who is Self-Employed, Self-Employment Tax, Essential Forms & Publications and more.

Additional tax centers have been developed to help you quickly find information related to your particular area of interest, industry or profession. Go to **IRS.gov**, search: **Tax Centers**.

Small Business and Self-Employed “Filing Season Central”,

Filing Season Central is your one-stop assistance center for filing your business returns. This includes Highlights of Tax Law Changes, Tax Tips, and more.

New Media!

Get the latest information on tax changes, initiatives, products and services, including:

YouTube,

The IRS has video channels that provide short, informative videos on various tax-related topics in English, American Sign Language (ASL) and a variety of foreign languages.

Twitter,

IRS tweets include various tax-related announcements, news for tax professionals and hiring initiatives.

Podcasts,

The IRS creates audio files for use in podcasts. These short audio recordings provide information on specific tax-related topics and are available for download at [IRS.gov](https://www.irs.gov) and on iTunes.

IRS Video Portal,

Learn about tax topics through video and audio presentations. For archives of live panel discussions, webinars, and video clips, go to **www.irsvideos.gov**.

Get connected.

Visit the IRS New Media webpage at **<http://go.usa.gov/aYB>** to learn more. Note that this URL is case sensitive.

RESOURCES

The IRS Can Assist via Website and Phone,

We can help online, by phone, in print, and through CD/DVDs. The **IRS.gov** website is available 24/7 with products to support our small business and self-employed customers.

The IRS offers a host of resources developed with the small business owner in mind, ranging from forms and publications, CDs and DVDs, videos and toll-free tax assistance to Web links, classes and workshops. Most of these services are free.

Forms and Publications,

The IRS provides many forms and publications to assist you. Most can be downloaded from **IRS.gov** or you can order any of them free by calling 800-829-3676.

Refer to the next two pages for a list of forms and publications that may help you meet your tax obligations.

IRS Forms and Publications Tax DVD,

Publication 1796, *IRS Tax Products DVD*, contains the current and prior year tax forms and publications. You can purchase the DVD from the National Technical Information Service, the official distributor. Order by calling 877-233-6767.

Publication 1796, released twice during the year, in January and March, contains:

- Current year forms, instructions, and publications ,
- Prior-year forms, instructions, and publications

- Internal Revenue Code – Title 26 ,
- IRS Tax Map: An electronic research tool,
- Tax law frequently asked questions,
- Tax topics from the IRS telephone response system ,
- Fill-in, print, and save features for most tax forms ,
- Internal Revenue Bulletins,
- Toll-free and email technical support,
- Web update page,

The Business and Specialty Tax Line,

The Business and Specialty Tax Line at 800-829-4933 is for businesses, corporations, partnerships and trusts that need information and/or help regarding their Business Returns or Business (BMF) Accounts. Services cover Employer Identification Numbers (EINs), **94X** returns, **1041**, **1065**, **1120S**, Excise Returns, Estate and Gift Returns, as well as issues related to federal tax deposits.

The Small Business Website,

Starting, operating, or closing a business? Visit the Small Business and Self-Employed One-Stop Resource page and find help with:

- Starting a new business and selecting a business structure ,
- Operating a business with employees,
- Researching business deductions and credits, recordkeeping and accounting methods ,

Also available are online versions of the Tax Calendar for Small Businesses and Self-Employed, Tax Topics for Businesses, and Frequently Asked Questions. Visit [**www.irs.gov/smallbiz**](http://www.irs.gov/smallbiz).

Tax Exempt and Government Entities Help Line,

The Tax Exempt and Government Entities Help Line is available to assist you if you need tax information or assistance relating to Tax Exempt or Government Entities, Tax Exempt

Bonds or Employer/Employee Pension Plans.
Call toll-free at 877-829-5500.

Help us to help you!

To better serve your needs as a businessperson and to provide products and services that fulfill that goal, we need your input.

Please send us your feedback on the 2013 Tax Calendar for Small Businesses and Self-Employed by completing a brief survey. Go to **IRS.gov**, search: **Small business one-stop**, and select "Rate Our Products."

Your Links/Forms & Publications

The IRS produces many free publications to assist you. Download publications from **IRS.gov** or order free by calling 800-829-3676.

Buy a DVD of current and prior year tax forms and publications from the National Technical Information Service at 877-233-6767 or **IRS.gov/cd orders**.

To order forms via FAX, call 703-605-6900 (not toll-free).

A-Z Index for Business,

Know what you're looking for and want to find it fast? The Small Business and Self-Employed Tax Center at **IRS.gov/smallbiz** has an alphabetical topical index of business topics and publications.

Pub.1, *Your Rights as a Taxpayer*, explains your rights at each step in the examination, appeal, collection and refund process.

Pub.5, *Your Appeal Rights and How to Prepare a Protest If You Don't Agree*. Available in Spanish (Pub.5SP).

Pub.15, *Circular E, Employer's Tax Guide*, your tax responsibilities as an employer.

Also see **Forms 940, 941, 944**.

Pub.15-A, *Employer's Supplemental Tax Guide*, supplements Circular E.

Pub.15-B, *Employer's Tax Guide to Fringe Benefits*,

Pub.51, *Circular A, Agricultural Employer's Tax Guide* ,

Also see **Form 943**.

Pub.225, *Farmer's Tax Guide* ,

Also see **Forms 1040** (Schedules A, D, F, J, SE), **4136, 4562, 4684, 4797, 8903**.

Pub.334, *Tax Guide for Small Business (For Individuals Who Use Schedule C or C-EZ)*, explains tax laws for sole proprietorships.

Also see **Forms 1040** (Schedules C, C-EZ), **1040-ES, 1040-V**.

Pub.463, *Travel, Entertainment, Gift, and Car Expenses*,

Also see **Forms 2106, 2106-EZ**.

Pub.505, *Tax Withholding and Estimated Tax*, discusses the two methods of paying federal taxes by individuals, tax withholding and estimated taxes and the underpayment penalty.

Also see **Forms 1040-ES, 2210, 2210-F, W-4, W-4P, W-4S, W-4V**.

Pub.509, *Tax Calendars for 2013*, contains three tax calendars (general, employer's and excise) and lists specific due dates for filing tax forms, paying taxes and taking other required actions.

Pub.510, *Excise Taxes*, covers federal excise taxes reported on **Forms 11- C, 720, 730**.

Also see **Forms 637, 720, 6197, 6627, 8849**.

Pub.531, *Reporting Tip Income*,

Pub.535, *Business Expenses*,

Pub.536, *Net Operating Losses (NOLs) for Individuals, Estates, and Trusts*,

Also see **Form 1045**.

Pub.537, *Installment Sales*. Also see Form 6252.

Pub.538, *Accounting Periods and Methods*,

Also see **Forms 1128, 3115, 2553**.

Pub.541, *Partnerships*,

Also see **Form 1065, 1065** (Schedule K-1).

Pub.542, *Corporations*. Also see **Forms 1120, 1120-S**.

Pub.544, *Sales and Other Dispositions of Assets* Also see **Forms 1040** (Schedule D), **4797, 8824**.

Pub.547, *Casualties, Disasters, and Thefts*.
Also see **Forms 4684, 4797**.

Pub.551, *Basis of Assets*, how to determine the basis of property.

Pub.552, *Recordkeeping for Individuals*,

Pub.556, *Examination of Returns, Appeal Rights, and Claims for Refund*

Also see **Forms 843, 1040X, 2848, 4506, 8379, 8857**.

Pub.557, *Tax-Exempt Status for Your Organization*. Also see **Forms 990, 990-EZ, 990-N, 990-PF, 1023, 1024, 1028, 8871, 8872**.

Pub.560, *Retirement Plans for Small Business (SEP, SIMPLE, and Qualified Plans)* .

Also see **Forms 5305-SEP, 5304-SIMPLE, 5305-SIMPLE, 5500, 5500-EZ.**

Pub.575, *Pension and Annuity Income* .

Also see **Forms 1040, 1040A, 1099-R, 4972.**

Pub.583, *Starting a Business and Keeping Records*,

Also see **Forms SS-4, 940, 941, 1040**,
(Schedules C, C-EZ, F and SE).

Pub.584, *Casualty, Disaster, and Theft Loss Workbook (Personal-Use Property)* .

Pub 584-B, *Business Casualty, Disaster, and Theft Loss Workbook*,

Pub.587, *Business Use of Your Home*,
explains how to figure and claim deductions
and includes special rules for daycare
providers.

Also see **Form 8829.**

Pub.590, *Individual Retirement Arrangements (IRAs).*

Also see **Forms 1040, 1040A, 1099-R, 5329, 8606.**

Pub.594, *The IRS Collection Process*, your rights and duties as a taxpayer. Available in Spanish (**Pub.594SP**).

Pub.595, *Capital Construction for Commercial Fishermen*,

Also see **Form 1040.**

Pub 598, *Tax on Unrelated Business Income of Exempt Organizations*,

Also see **Form 990-T.**

Pub.908, *Bankruptcy Tax Guide*,

Also see **Forms SS-4, 982, 1041, 1041-ES.**

Pub.910, *IRS Guide to Free Tax Services*, describes the services and assistance available to taxpayers and contains a listing of free publications.

Pub.925, *Passive Activity and At-Risk Rules*,

Also see **Forms 4952, 6198, 8582, 8582-CR and 8810.**

Pub.939, *General Rule for Pensions and Annuities* Also see Form 1099-R.

Pub.946, *How to Depreciate Property*.

Also see **Form 4562**.

Pub.947, *Practice Before the IRS and Power of Attorney*.

Also see **Forms 2848, 8821**.

Pub.966, *Electronic Choices to Pay All Your Federal Taxes*, an overview of EFTPS for businesses and individuals. Also available in Spanish (**Pub.966SP**).

Pub.971, *Innocent Spouse Relief*.

Also see **Form 8857**.

Pub.1244, *Employee's Daily Record of Tips and Report of Tips to Employer*.

Also see **Forms 1040, 4070, 4070-A, 4137**.

Pub.1542, *Per Diem Rates (For Travel Within the Continental United States)*.

Pub.1544, *Reporting Cash Payments of Over \$10,000 (Received in a Trade or Business)*.

Also see **Form 8300**.

Pub.1546, *Taxpayer Advocate Service—Your Voice at the IRS*. Available in Spanish (**Pub. 1546SP**).

Pub.1635, *Understanding your EIN*, when an EIN is required and how to obtain one.

Pub.1779, *Independent Contractor or Employee*

Pub.1796, *IRS Tax Products DVD*,

Pub.2105, *Why Do I Have to Pay Taxes?*

Pub.3066, *Have You Had Your Check-Up This Year? – for Retirement Plans* ,

Pub.3144, *Tips on Tips (A Guide to Tip Income Reporting) for Employers*,

Pub.3402, *Taxation of Limited Liability Companies*,

Pub.3611, *E-file Electronic Payments*, taxpayers can pay federal taxes electronically through an electronic funds withdrawal, by credit card or by using EFTPS.

Pub.3780, *Tax Information for Small Construction Businesses*,

Pub.3998, *Choosing a Retirement Plan for Your Small Business*,

Also see **Forms 5500, 5500-EZ, 5558**.

Pub.4118, *Lots of Benefits–Retirement Plans Life Cycle*,

Pub.4132, *EFTPS Online Factsheet*,

Pub.4169, *EFTPS Tax Professional Guide*,

Pub.4222, *401(k) Plans for Small Businesses*
Also see **Forms 5500, 5500-EZ, 5558**.

Pub.4224, *Retirement Plan Correction Programs*, retirement plan correction programs offered by the IRS and U.S. Department of Labor.

Pub.4284, *SIMPLE IRA Plan Checklist*,

Also see **Forms 5500, 5500-EZ, 5558**.

Pub.4333, *SEP Retirement Plans for Small Businesses*,

Pub.4334, *SIMPLE IRA Plans for Small Businesses*,

Pub.4460, *The Retirement Plans Product Navigator*,

Pub.4531, *401(k) Checklist*,

Also see **Forms 5500, 5500-EZ and 5558**.

Pub.4587, *Payroll Deduction IRAs for Small Businesses*,

Pub.4591, *Small Business Federal Tax Responsibilities*,

Pub.4667, *Tax Information for Small Businesses and Self-Employed Taxpayers*,

Pub.4674, *Automatic Enrollment 401(k) Plans for Small Businesses*,

Pub.4676, *Employment Tax Adjustment or Claim for Refund*,

Pub.4689, *Your Rights as a Small Business Owner under the Small Business Regulatory Enforcement Fairness Act (SBREFA)*,

Pub.4806, *Profit Sharing Plans for Small Businesses*,

At Your Fingertips

Wondering about the “black-dotted squares” that appear in several places on the calendar? They are commonly called QR codes—short for

For more calendar tools, go to **IRS.gov/smallbiz** and search: Tax Calendar.

You’ll find the online tax calendar contains the exact information found in this printed calendar with easy-to-access links by topic and month.

You’ll also find instructions for importing the calendar into Microsoft Outlook and iCal applications allowing access via electronic organizers and other hand-held devices.

Look for the new IRS Calendar Connector — it’s a tool that you can save to your desktop to receive daily, weekly, or monthly tax reminders.



Wondering about the “black-dotted squares” that appear in several places on the calendar? They are commonly

called QR codes—short for Quick Response Code—and each contains encoded information.

Most smart phones have an app which can decode the pattern. Scanning the QR codes in this calendar will send you directly to a web page for that tax-related topic.

If you're a user, scan the QR code provided here to go to the site of all our Tax Calendar products.

Find these codes useful? Please let us know. Go to **IRS.gov**, search: **Small business one-stop**, and select "Rate Our Products."

Clip 'n Save!

Tax Help for Small Businesses and the Self-Employed,

If you are starting or currently operating a small business, IRS has extensive tax information, forms, publications and online tools and resources.

IRS.gov/businesses

SMALL BUSINESS AND SELF-EMPLOYED TAX CENTER offers tax help through an indexed list of topics or alphabetically by business type (such as sole proprietor, partnership or corporation)..

IRS.gov/smallbiz

Starting, Operating or Closing a Business,

Whether you are a budding entrepreneur or an established business owner, you will find everything you need here to start and manage your business venture.

IRS.gov, search: **Starting, Operating, or Closing**

Business Taxes,

The type of business you operate determines what taxes you must pay and how you pay them.

IRS.gov, search: **Business Taxes,**

Checklist for Starting a Business,

This checklist provides the basic steps you should follow to start a business.

IRS.gov, search: **Checklist Starting Business**,

Employer Identification Number,

An EIN, also known as a Federal Tax Identification Number (FEIN), is used to identify a business entity.

IRS.gov, search: **EIN**,

Online tools at IRS.gov,

- Alternative Minimum Tax (AMT) Assistant,
- Authorized e-file Provider (for Individuals),
- Earned Income Tax Credit (EITC) Assistant (available in English and Spanish) ,
- Electronic Federal Tax Payment System (EFTPS),
- IRS *e-file*,

- IRS Withholding Calculator,
- Other Languages,
- Online Employer Identification Number (EIN),
- Online Payment Agreement,
- Order a Transcript ,
- Sales Tax Deduction Calculator ,
- Taxpayer Assistance Center Locator,
- Tax Trails (offers answers to many common tax questions) ,
- Where's My Refund?
- IRS2Go Mobile App,

Other Small Business Resources,

IRS E-NEWS FOR SMALL BUSINESSES,

Get free tax information by email–bimonthly.

Receive news about important tax dates, what's new on the IRS website, recently added tax forms and publications, IRS news releases and special IRS announcements.

Subscribe to this and other free e-newsletters

in the News section of IRs.gov under e-News Subscriptions.

ELECTRONIC PAYMENT CHOICES,

Publication 966, Electronic Federal Tax Payment System: A Guide to Getting Started, contains information about EFTPS, a free system from the U.S. Department of the Treasury that enables business and individual taxpayers to make their federal tax payments electronically 24 hours a day, seven days a week through the Internet or by phone.

IRS VIDEO PORTAL,

The IRS Video portal contains video and audio presentations on topics of interest to small businesses.

USA.GOV,

USA.gov and USA.gov En Español make it easy for the public to get U.S. government information and services on the Web.

State Links,

This **IRS.gov** link connects to your state's website for small business information.

IRS.gov, search: **State Links**,

Other Resources,

U.S. DEPARTMENT OF TREASURY,

Internal Revenue Service,
1500 Pennsylvania Avenue, NW,
Washington DC 20230,

www.treasury.gov,

SOCIAL SECURITY ADMINISTRATION

Business Services Online (BSO) enables organizations and authorized individuals to conduct business with the Social Security Administration. This includes free electronic filing for Forms W-2.

www.socialsecurity.gov/bso/bsowelcome.htm

COPY A/FORM W-2 REPORTING,

For questions about wage reporting (submitting Copy A of Form W-2 to SSA), refer to the SSA's Employer Reporting Service at 800-772-6270 or email employerinfo@ssa.gov.

GENERAL SSA BENEFIT QUESTIONS,

For general Social Security benefit questions, refer to SSA's Tele Service Center at 800-772-1213.

SCORE,

SCORE is a nonprofit association dedicated to helping small businesses get off the ground, grow and achieve their goals through education and mentorship.

www.score.org,

SMALL BUSINESS ADMINISTRATION,

For information about SBA business development programs and services, call the SBA Small Business Answer Desk at 800-U-ASK-SBA (827-5722) or visit **www.sba.gov**. The SBA's Small Business Planner includes information and resources that will help you at any stage of the business life cycle.

SMALL BUSINESS DEVELOPMENT CENTERS,

SBA's Office of Small Business Development

Centers provides management assistance to current and prospective small business owners. The program is a cooperative effort of the private sector, and federal, state and local governments.

www.sba.gov, search: **Small Business Development Center**,

SBTV.COM,

Internet television for small businesses, SBTv. com's website offers daily news programming, videos, tax tips and resources for the small business community.

www.sbtv.com,

TAXWISETV.COM,

TaxWise TV features a streamlined, magazine style format to provide IRS issues and relevant topics to the tax practitioner community.

www.taxwisetv.com/presentation.asp,

U.S. DEPARTMENT OF COMMERCE,

Office of Business Liaison
1401 Constitution Avenue, NW
Washington, DC 20230

www.osec.doc.gov/obl

U.S. DEPARTMENT OF LABOR,

Employment Standards Administration
200 Constitution Avenue, NW
Washington, DC 20210

Provides wages and work hours, workplace safety and health, and retirement and health benefits information.

www.dol.gov

DEPARTMENT OF HOMELAND SECURITY,

E-Verify is an Internet-based system operated by the Department of Homeland Security in partnership with the Social Security Administration that allows participating employers to electronically verify the employment eligibility of their newly hired employees. E-Verify is available in Spanish.

www.dhs.gov, search: **E-Verify**,

Suggested IRS.gov bookmarks,

Small Business and Self-Employed Tax Center, **IRS.gov/smallbiz** ,

Self-Employed, Search: **Self-employed**,

Business Expenses, Search: **Business Expenses**,

E-file for Small Business, Search: **E-file for Business**,

Small Business Tax workshops and webinars, Search: **Workshops**,

Other IRS Tax Help



Appeals	IRS.gov/appeals
Business and Specialty Tax Help Line	800-829-4933
Credit Card Payments	888-9-PAY-TAX/888-972-9829 855-9-PAY-TAX/855-972-9829 888-UPAY-Tax/888-872-9829 888-PAY-1040/888-729-1040
Earned Income Tax Credit (EITC)	www.irs.gov, search: EITC
Electronic Federal Tax Payment System (EFTPS) Enrollment	Individuals: 800-316-6541 Business: 800-555-4477 Spanish: 800-244-4829 TTY/TDD: 800-733-4829
Employer Identification Number (EIN)	www.irs.gov, search: EIN or 800-829-4933
Filing Locations	IRS.gov/file
Identify Theft	www.irs.gov, search: Identity Theft 800-908-4490
Information Reporting Program	866-455-7438
Customer Service	International: 304-263-8700 TTY/TDD: 304-579-4827 Email: fire@irs.gov
National Taxpayer Advocate	IRS.gov/advocate
Case Intake Line	or 877-777-4778 or TTY/TDD: 800-829-4059
Exempt Organizations and Employee Plans Help Line	877-829-5500
Order Tax Forms or Publications	www.irs.gov/formspubs or 800-829-3676
Tax Help Line for Individuals	800-829-1040
Taxpayer Assistance Centers	IRS.gov/localcontacts
Where's My Refund?	www.irs.gov, search: Refund Status or 800-829-1954

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2013

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