

December 31

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

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

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 28	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.

How To Get Tax Help

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

Preparing and filing your tax return. After receiving all your wage and earnings statements (Forms W-2, W-2G, 1099-R, 1099-MISC, 1099-NEC, etc.); unemployment compensation statements (by mail or in a digital format) or other government payment statements (Form 1099-G); and interest, dividend, and retirement statements from banks and investment firms (Forms 1099), you have several options to

choose from to prepare and file your tax return. You can prepare the tax return yourself, see if you qualify for free tax preparation, or hire a tax professional to prepare your return.

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

- **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