

TAX YEAR MONTH

Two empty boxes for tax year and month.

AMOUNT OF DEPOSIT (Do NOT type, please print.)

DOLLARS CENTS

Grid for entering dollar and cent amounts.

EMPLOYER IDENTIFICATION NUMBER

Grid for entering the Employer Identification Number.

Box for BANK NAME/DATE STAMP.

Form for Name, Address, City, State, and ZIP.

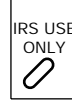


Table with columns: Darken only one TYPE OF TAX, Darken only one TAX PERIOD. Includes rows for forms 941, 945, 990-C, 1120, 943, 990-T, 720, 990-PF, CT-1, 1042, and 940.

35

Telephone number ()

FOR BANK USE IN MICR ENCODING

Federal Tax Deposit Coupon Form 8109-B (Rev. 12-2000)

SEPARATE ALONG THIS LINE AND SUBMIT TO DEPOSITARY WITH PAYMENT OMB NO. 1545-0257

Note: Except for the name, address, and telephone number, entries must be made in pencil. Use soft lead (for example, a #2 pencil) so that the entries can be read more accurately by optical scanning equipment.

Purpose of form. Use Form 8109-B to make a tax deposit only in the following two situations:

- 1. You have not yet received your resupply of preprinted deposit coupons (Form 8109); or
2. You are a new entity and have already been assigned an employer identification number (EIN), but you have not received your initial supply of preprinted deposit coupons (Form 8109).

Note: If you do not receive your resupply of deposit coupons and a deposit is due or you do not receive your initial supply within 5-6 weeks of receipt of your EIN, call 1-800-829-1040.

Exceptions. If you have applied for an EIN, have not received it, and a deposit must be made, do not use Form 8109-B. Instead, send your payment to the IRS address where you file your return.

How to complete the form. Enter your name as shown on your return or other IRS correspondence, address, and EIN in the spaces provided.

Amount of deposit. Enter the amount of the deposit in the space provided. Enter the amount legibly, forming the characters as shown below:

Grid showing numbers 1 through 0 for digit entry.

Hand print money amounts without using dollar signs, commas, a decimal point, or leading zeros. If the deposit is for whole dollars only, enter "00" in the CENTS boxes.

Form showing DOLLARS and CENTS grids with the amount 763522 entered.

Types of Tax

- Form 941 —Employer's Quarterly Federal Tax Return (includes Forms 941-M, 941-PR, and 941-SS)
Form 943 —Employer's Annual Tax Return for Agricultural Employers
Form 945 —Annual Return of Withheld Federal Income Tax
Form 720 —Quarterly Federal Excise Tax Return
Form CT-1 —Employer's Annual Railroad Retirement Tax Return
Form 940 —Employer's Annual Federal Unemployment (FUTA) Tax Return (includes Forms 940-EZ and 940-PR)
Form 1120 —Corporation Income Tax Return (includes Form 1120 series of returns and Form 2438)
Form 990-C —Farmers' Cooperative Association Income Tax Return
Form 990-T —Exempt Organization Business Income Tax Return
Form 990-PF —Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation
Form 1042 —Annual Withholding Tax Return for U.S. Source Income of Foreign Persons

Marking the Proper Tax Period

Payroll taxes and withholding. For Forms 941, 940, 943, 945, CT-1, and 1042 if your liability was incurred during:

- January 1 through March 31, darken the 1st quarter box
• April 1 through June 30, darken the 2nd quarter box
• July 1 through September 30, darken the 3rd quarter box
• October 1 through December 31, darken the 4th quarter box

Note: If the liability was incurred during one quarter and deposited in another quarter, darken the box for the quarter in which the tax liability was incurred.

Excise taxes. For Form 720, follow the instructions above for Forms 941, 940, etc. For Form 990-PF, with net investment income, follow the instructions below for Form 1120, 990-C, etc.

Income Taxes (Form 1120, 990-C, 990-T, and 2438). To make a deposit for the current tax year for any quarter, darken only the 1st quarter box.

Example 1. If your tax year ends on December 31, 2001, and a deposit for 2001 is being made between January 1 and December 31, 2001, darken the 1st quarter box.

Example 2. If your tax year ends on June 30, 2001, and a deposit for that fiscal year is being made between July 1, 2000, and June 30, 2001, darken the 1st quarter box.

To make a deposit for the prior tax year, darken only the 4th quarter box. This includes:

- Deposits of balance due shown on the return (Forms 1120, 990-C, 990-T, and 990-PF).
• Deposits of balance due shown on Form 7004, Application for Automatic Extension of Time To File Corporation Income Tax Return (be sure to darken the 1120 or 990-C box as appropriate).

(Continued on back of page.)

- Deposits of balance due (Forms 990-T and 990-PF filers) shown on **Form 8868**, Application for Extension of Time To File an Exempt Organization Return (be sure to darken the 990-T or 990-PF box as appropriate).
- Deposits of balance due (Form 1042) shown on **Form 2758**, Application for Extension of Time To File Certain Excise, Income, Information, and Other Returns (be sure to darken the 1042 box as appropriate).
- Deposits of tax due shown on **Form 2438**, Undistributed Capital Gains Tax Return (darken the 1120 box).

Example 1. If your tax year ends on December 31, 2001, and a deposit for 2001 is being made after that date, darken the 4th quarter box.

Example 2. If your tax year ends on June 30, 2001, and a deposit for that fiscal year is being made after that date, darken the 4th quarter box.

How to ensure your deposit is credited to the correct account.

1. Make sure your name and EIN are correct;
2. Prepare only one coupon for each type of tax deposit;
3. Darken only one box for the type of tax you are depositing;
4. Darken only one box for the tax period for which you are making a deposit; and
5. Use separate FTD coupons for each return period.

Telephone number. We need your daytime telephone number to call if we have difficulty processing your deposit.

Miscellaneous. We use the "IRS USE ONLY" box to ensure proper crediting to your account. **Do not** darken this box when making a deposit.

How to make deposits. Mail or deliver the completed coupon with the appropriate payment for the amount of the deposit to an authorized depository (financial institution) for Federal taxes. Make checks or money orders payable to that depository. To help ensure proper crediting of your account, include your EIN, the type of tax (e.g., Form 940), and the tax period to which the payment applies on your check or money order.

Authorized depositories must accept cash, postal money orders drawn to the order of the depository, or checks or drafts drawn on and to the order of the depository. You can deposit taxes with a check drawn on another financial institution only if the depository is willing to accept that form of payment.

If you prefer, you may mail your coupon and payment to Financial Agent, Federal Tax Deposit Processing, P.O. Box 970030, St. Louis, MO 63197. Make check or money order payable to the United States Treasury.

Timeliness of deposits. The IRS determines whether deposits are on time by the date they are received by an authorized depository. However, a deposit received by the authorized depository after the due date will be considered timely if the taxpayer establishes that it was mailed in the United States at least 2 days before the due date.

Note: If you are required to deposit any taxes more than once a month, any deposit of \$20,000 or more must be made by its due date to be timely.

When to make deposits. See instructions for the returns. For deposit rules for employment taxes, see Circular E. You can get copies from most IRS offices or call 1-800-TAX-FORM, or visit the IRS website at www.irs.gov.

Penalties. You may be charged a penalty for not making deposits when due or in sufficient amounts, unless you have reasonable cause. This penalty may also apply if you mail or deliver Federal tax deposits to unauthorized institutions or IRS offices, rather than to authorized depositories. Additionally, a **trust fund recovery penalty** may be imposed on any responsible person, including any responsible employee, who willfully fails to collect, account for, and pay over income, social security, and Medicare taxes that must be withheld. This penalty may apply to you if these unpaid taxes cannot be immediately collected from the business. For more information on penalties, see Circular E.

Privacy Act and Paperwork Reduction Act Notice. Internal Revenue Code section 6302 requires certain persons to make periodic deposits of taxes withheld from employee wages and salaries. If you do not deposit electronically, you must provide the information requested on this form in order to ensure that you are complying with the Internal Revenue laws and to ensure proper crediting of your deposit. IRC section 6109 requires you to provide your employer identification number (EIN). Routine uses of this information include providing it to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. We may also give this information to other countries pursuant to tax treaties. Providing incomplete, incorrect, or fraudulent information may subject you to interest and penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 3 min. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send this form to this address. Instead, see the instructions under **How to make deposits** on this page.

