

# Employer's Quarterly Federal Tax Return

▶ See separate instructions revised January 2002 for information on completing this return.

Please type or print.

Enter state code for state in which deposits were made **only** if different from state in address to the right ▶ (see page 2 of instructions).

Name (as distinguished from trade name) \_\_\_\_\_ Date quarter ended \_\_\_\_\_

Trade name, if any \_\_\_\_\_ Employer identification number \_\_\_\_\_

Address (number and street) \_\_\_\_\_ City, state, and ZIP code \_\_\_\_\_

OMB No. 1545-0029

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If address is different from prior return, check here ▶

|   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4  | 4  | 4  | 5  | 5  | 5  |    |    |    |    |
| 6 | 7 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |

If you do not have to file returns in the future, check here ▶  and enter date final wages paid ▶ \_\_\_\_\_  
 If you are a seasonal employer, see **Seasonal employers** on page 1 of the instructions and check here ▶

|  |           |                  |           |
|--|-----------|------------------|-----------|
| <b>1</b> Number of employees in the pay period that includes March 12th . ▶ <b>1</b>   |           |                  |           |
| <b>2</b> Total wages and tips, plus other compensation . . . . .   | <b>2</b>  |                  |           |
| <b>3</b> Total income tax withheld from wages, tips, and sick pay . . . . .  | <b>3</b>  |                  |           |
| <b>4</b> Adjustment of withheld income tax for preceding quarters of calendar year . . . . .   | <b>4</b>  |                  |           |
| <b>5</b> Adjusted total of income tax withheld (line 3 as adjusted by line 4—see instructions) . . . . .   | <b>5</b>  |                  |           |
| <b>6</b> Taxable social security wages . . . . .   | <b>6a</b> | × 12.4% (.124) = | <b>6b</b> |
| Taxable social security tips . . . . .   | <b>6c</b> | × 12.4% (.124) = | <b>6d</b> |
| <b>7</b> Taxable Medicare wages and tips . . . . .   | <b>7a</b> | × 2.9% (.029) =  | <b>7b</b> |
| <b>8</b> Total social security and Medicare taxes (add lines 6b, 6d, and 7b). Check here if wages are not subject to social security and/or Medicare tax . . . . . ▶ <input type="checkbox"/>  | <b>8</b>  |                  |           |
| <b>9</b> Adjustment of social security and Medicare taxes (see instructions for required explanation) Sick Pay \$ _____ ± Fractions of Cents \$ _____ ± Other \$ _____ =                       | <b>9</b>  |                  |           |
| <b>10</b> Adjusted total of social security and Medicare taxes (line 8 as adjusted by line 9—see instructions) . . . . .   | <b>10</b> |                  |           |
| <b>11</b> Total taxes (add lines 5 and 10) . . . . .   | <b>11</b> |                  |           |
| <b>12</b> Advance earned income credit (EIC) payments made to employees . . . . .  | <b>12</b> |                  |           |
| <b>13</b> Net taxes (subtract line 12 from line 11). If \$2,500 or more, this must equal line 17, column (d) below (or line D of Schedule B (Form 941)) . . . . .                              | <b>13</b> |                  |           |
| <b>14</b> Total deposits for quarter, including overpayment applied from a prior quarter . . . . .   | <b>14</b> |                  |           |
| <b>15</b> Balance due (subtract line 14 from line 13). See instructions . . . . .  | <b>15</b> |                  |           |
| <b>16</b> Overpayment. If line 14 is more than line 13, enter excess here ▶ \$ _____ and check if to be: <input type="checkbox"/> Applied to next return or <input type="checkbox"/> Refunded. |           |                  |           |

- **All filers:** If line 13 is less than \$2,500, you need not complete line 17 or Schedule B (Form 941).
- **Semiweekly schedule depositors:** Complete Schedule B (Form 941) and check here . . . . . ▶
- **Monthly schedule depositors:** Complete line 17, columns (a) through (d), and check here. . . . . ▶

|  |                            |                           |                                 |
|--|----------------------------|---------------------------|---------------------------------|
| <b>17 Monthly Summary of Federal Tax Liability.</b> Do not complete if you were a semiweekly schedule depositor. |                            |                           |                                 |
| (a) First month liability  | (b) Second month liability | (c) Third month liability | (d) Total liability for quarter |
|  |                            |                           |                                 |

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS (see separate instructions)?  Yes. Complete the following.  No

Designee's name ▶ \_\_\_\_\_ Phone no. ▶ ( ) \_\_\_\_\_ Personal identification number (PIN) ▶ \_\_\_\_\_

**Sign Here** Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature ▶ \_\_\_\_\_ Print Your Name and Title ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Where to file.** In the list below, find the state where your legal residence, principal place of business, office, or agency is located. Send your return to the **Internal Revenue Service** at the address listed for your location. No street address is needed. **Note:** *Where you file depends on whether or not you are including a payment.*

**Exception for exempt organizations and government entities.** If you are filing Form 941 for an exempt organization or government entity (Federal, state, local, or Indian tribal government), use the following addresses, regardless of your location:

Return without payment: Ogden, UT 84201-0046

Return with payment: P.O. Box 660264 Dallas, TX 75266-0264

| YOUR LOCATION  | RETURN WITHOUT<br>A PAYMENT | RETURN WITH<br>PAYMENT                      |
|--|-----------------------------|---|
| Connecticut, Delaware,<br>District of Columbia,<br>Illinois, Indiana, Kentucky,<br>Maine, Maryland,<br>Massachusetts, Michigan,<br>New Hampshire,<br>New Jersey, New York,<br>North Carolina, Ohio,<br>Pennsylvania,<br>Rhode Island,<br>South Carolina,<br>Vermont, Virginia,<br>West Virginia, Wisconsin                 | Cincinnati, OH 45999-0005   | P.O. Box 105703<br>Atlanta, GA 30348-5703   |
| Alabama, Alaska, Arizona,<br>Arkansas, California,<br>Colorado, Florida, Georgia,<br>Hawaii, Idaho, Iowa,<br>Kansas, Louisiana,<br>Minnesota, Mississippi,<br>Missouri, Montana,<br>Nebraska, Nevada,<br>New Mexico,<br>North Dakota, Oklahoma,<br>Oregon, South Dakota,<br>Tennessee, Texas, Utah,<br>Washington, Wyoming | Ogden, UT 84201-0005        | P.O. Box 660264<br>Dallas, TX 75266-0264    |
| No legal residence or<br>principal place of business<br>in any state   | Philadelphia, PA 19255-0005 | P.O. Box 80106<br>Cincinnati, OH 45280-0006 |

# Form 941 Payment Voucher

## Purpose of Form

Complete Form 941-V if you are making a payment with **Form 941**, Employer's Quarterly Federal Tax Return. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

If you have your return prepared by a third party and make a payment with that return, please provide this payment voucher to the return preparer.

## Making Payments With Form 941

Make payments with Form 941 only if:

1. Your net taxes for the quarter (line 13 on Form 941) are less than \$2,500 and you are paying in full with a timely filed return or
2. You are a monthly schedule depositor making a payment in accordance with the **accuracy of deposits** rule. (See section 11 of **Circular E**, Employer's Tax Guide, for details.) This amount may be \$2,500 or more.

Otherwise, you must deposit the amount at an authorized financial institution or by electronic funds transfer. (See section 11 of Circular E for deposit instructions.) Do not use the Form 941-V payment voucher to make Federal tax deposits.

**Caution:** *If you pay amounts with Form 941 that should have been deposited, you may be subject to a penalty. See Circular E.*

## Specific Instructions

**Box 1—Employer identification number (EIN).** If you do not have an EIN, apply for one on **Form SS-4**, Application for Employer Identification Number, and write "Applied for" and the date you applied in this entry space.

**Box 2—Amount paid.** Enter the amount paid with Form 941.

**Box 3—Tax period.** Darken the capsule identifying the quarter for which the payment is made. Darken only one capsule.

**Box 4—Name and address.** Enter your name and address as shown on Form 941.

- Make your check or money order payable to the United States Treasury. Be sure to enter your EIN, "Form 941," and the tax period on your check or money order. Do not send cash. Please do not staple this voucher or your payment to the return or to each other.

- Detach the completed voucher and send it with your payment and Form 941 to the address provided on the back of Form 941.

▼ Detach Here and Mail With Your Payment ▼

Form **941-V** (2002)

|   |  |  |  |   |       |
|---|--|--|--|---|-------|
| <b>Form 941-V</b><br>Department of the Treasury<br>Internal Revenue Service (99)  |  | <b>Payment Voucher</b><br>▶ Do not staple or attach this voucher to your payment.  |  | OMB No. 1545-0029<br><span style="font-size: 2em; font-weight: bold;">2002</span> |       |
| <b>1</b> Enter your employer identification number<br><br>:<br>:  |  | <b>2</b> Enter the amount of the payment   |  | Dollars   | Cents |
| <b>3</b> Tax period<br><br><input type="radio"/> 1st Quarter <input type="radio"/> 3rd Quarter<br><br><input type="radio"/> 2nd Quarter <input type="radio"/> 4th Quarter |  | <b>4</b> Enter your business name (individual name if sole proprietor)<br><br>_____<br>Enter your address<br><br>_____<br>Enter your city, state, and ZIP code |  |   |       |

**Privacy Act and Paperwork Reduction Act Notice.**

We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle C, Employment Taxes, of the Internal Revenue Code imposes employment taxes on wages, including income tax withholding. This form is used to determine the amount of the taxes that you owe. Section 6011 requires you to provide the requested information if the tax is applicable to you. Section 6109 requires you to provide your employer identification number (EIN). Routine uses of this information include giving 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 disclose this information to Federal, state, or local agencies that investigate or respond to acts or threats of terrorism or participate in intelligence or counterintelligence activities concerning terrorism. If you fail to provide this information in a timely manner, you may be subject to penalties and interest.

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 and records relating to a form or 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 section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

For Form 941:

|   |                 |
|---|-----------------|
| <b>Recordkeeping</b> . . . . .  | 12 hr., 24 min. |
| <b>Learning about the law or the form</b> . . . . .                   | 40 min.         |
| <b>Preparing the form</b> . . . . .                                   | 1 hr., 49 min.  |
| <b>Copying, assembling, and sending the form to the IRS</b> . . . . . | 16 min.         |

For Form 941TeleFile:

|   |                |
|---|----------------|
| <b>Recordkeeping</b> . . . . .                            | 5 hr., 16 min. |
| <b>Learning about the law or the Tax Record</b> . . . . . | 18 min.        |
| <b>Preparing the Tax Record</b> . . . . .                 | 23 min.        |
| <b>TeleFile phone call</b> . . . . .                      | 11 min.        |

If you have comments concerning the accuracy of these time estimates 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 the tax form to this address.

