

Date: 10-22-2013

Test Scenario 11
LAVENDER OF THE WATER FLOWER SHOP
00-3568923

Forms Included in Scenario #11

- Form 944
- Schedule D (Form 941)
- Form 945-A
- Form 8453-EMP

Attach 'Transfer of Business Statement' to 944 with the following data.

- Business Name: MYSTIC ARRANGEMENT
- BusinessTypeCd: PARTNERSHIP
- BusinessChangeTypeCd: SALE
- PersonName: JOHN LILAC
- USAddress: TEST 3 CINCINNATI OH 45219

Form **944 for 2013: Employer's ANNUAL Federal Tax Return**

Department of the Treasury — Internal Revenue Service

OMB No. 1545-2007

Employer identification number (EIN)	0	0	-	3	5	6	8	9	2	3
Name (not your trade name)	LAVENDER OF THE WATER FLOWER SHOP									
Trade name (if any)	FLOWERS GALORE									
Address	TEST 1									
	Number	Street				Suite or room number				
	CINCINNATI	OH				45218				
	City	State				ZIP code				
	Foreign country name				Foreign province/county		Foreign postal code			

Who Must File Form 944

You must file annual Form 944 instead of filing quarterly Forms 941 **only if the IRS notified you in writing.**

Instructions and prior-year forms are available at www.irs.gov/form944.

Read the separate instructions before you complete Form 944. Type or print within the boxes.

Part 1: Answer these questions for this year. Employers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, and Puerto Rico can skip lines 1 and 2.

1	Wages, tips, and other compensation	15000	00
2	Federal income tax withheld from wages, tips, and other compensation	1792	00
3	If no wages, tips, and other compensation are subject to social security or Medicare tax	<input type="checkbox"/> Check and go to line 5.	
4	Taxable social security and Medicare wages and tips:		
		Column 1	Column 2
4a	Taxable social security wages	13000 00	$\times .124 =$
4b	Taxable social security tips	2000 00	$\times .124 =$
4c	Taxable Medicare wages & tips	15000 00	$\times .029 =$
4d	Taxable wages & tips subject to Additional Medicare Tax withholding		$\times .009 =$
4e	Add Column 2 from lines 4a, 4b, 4c, and 4d		
5	Total taxes before adjustments. Add lines 2 and 4e		
6	Current year's adjustments (see instructions)		
7	Total taxes after adjustments. Combine lines 5 and 6		
8	Total deposits for this year, including overpayment applied from a prior year and overpayments applied from Form 944-X, 944-X (PR), 944-X (SP), 941-X, or 941-X (PR)	2295 00	
9a	COBRA premium assistance payments (see instructions)	1000 00	
9b	Number of individuals provided COBRA premium assistance	1	
10	Add lines 8 and 9a		
11	Balance due. If line 7 is more than line 10, enter the difference and see instructions		
12	Overpayment. If line 10 is more than line 7, enter the difference		

Check one: ☐ Apply to next return. ☐ Send a refund.

▶ You MUST complete both pages of Form 944 and SIGN it.

Next ▶

Name (not your trade name)

LAVENDER OF THE WATER FLOWER SHOP

Employer identification number (EIN)

00-3568923

Part 2: Tell us about your deposit schedule and tax liability for this year.**13 Check one:** ☐ Line 7 is less than \$2,500. Go to Part 3.☒ Line 7 is \$2,500 or more. Enter your tax liability for each month. If you are a semiweekly depositor or you accumulate \$100,000 or more of liability on any day during a deposit period, you must complete Form 945-A instead of the boxes below.

	Jan.		Apr.		Jul.		Oct.
13a	<input type="text"/>	13d	<input type="text"/>	13g	<input type="text"/>	13j	<input type="text"/>
	Feb.		May		Aug.		Nov.
13b	<input type="text"/>	13e	<input type="text"/>	13h	<input type="text"/>	13k	<input type="text"/>
	Mar.		Jun.		Sep.		Dec.
13c	<input type="text"/>	13f	<input type="text"/>	13i	<input type="text"/>	13l	<input type="text"/>
Total liability for year. Add lines 13a through 13l. Total must equal line 7.							13m <input type="text"/>

Part 3: Tell us about your business. If question 14 does NOT apply to your business, leave it blank.**14 If your business has closed or you stopped paying wages...**☒ Check here and enter the final date you paid wages.

7-31-13

Part 4: May we speak with your third-party designee?

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

☒ Yes. Designee's name and phone number

PLUTO CANINE

111-283-1234

Select a 5-digit Personal Identification Number (PIN) to use when talking to IRS.

 ☐ No.**Part 5: Sign Here. You MUST complete both pages of Form 944 and SIGN it.**

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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign your
name here

Date

Print your
name herePrint your
title here

Best daytime phone

Paid Preparer Use OnlyCheck if you are self-employed ☐

Preparer's name

PTIN

Preparer's signature

Date

Firm's name (or yours
if self-employed)

EIN

Address

Phone

City

State

ZIP code

Schedule D (Form 941):

Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations

(Rev. June 2011) Department of the Treasury—Internal Revenue Service

OMB No. 1545-0029

Employer Identification Number (EIN) 00-3568923

Name (not your trade name) LAVENDER OF THE WATER FLOWER SHOP

Trade name (if any) FLOWERS GALORE

Address
TEST 1
Number Street Suite or room number
CINCINNATI OH 45219
City State ZIP code

Phone number 111-283-1234

Tax Year of Discrepancies (Fill in)

2013 Format: YYYY

Type of Submission (Check one)

☒ Original

☐ Corrected

About this schedule

Each year the Internal Revenue Service (IRS) and the Social Security Administration (SSA) compare the totals on your Forms 941, *Employer's QUARTERLY Federal Tax Return*, with the totals on Forms W-2, *Wage and Tax Statement*, to verify that:

- The wages you reported on Forms 941 match those you reported on Forms W-2 (Copy A) so that your employees' social security earnings records are complete for benefit purposes; and
- You have paid the appropriate taxes.

Generally, the totals on your Forms W-2 (Copy A) should equal the totals you reported on Forms 941. Use this schedule if discrepancies exist between the totals you reported on those forms ONLY as a result of an acquisition, statutory merger, or consolidation. **In many cases, the information on this schedule should help the IRS resolve discrepancies without contacting you.** If you are an eligible employer who elects to use the alternate procedure set forth in Rev. Proc. 2004-53, explained in the instructions, you should file this schedule.

Read the separate instructions before you fill out this schedule.

Part 1: Answer these background questions.

1. Are you filing this schedule —

☐ After a statutory merger or consolidation? (See Rev. Rul. 62-60, 1962-1 C.B. 186 and Rev. Proc. 2004-53, 2004-2 C.B. 320.)

You are either: ☐ An acquired corporation or

☐ A surviving corporation.

OR

☒ After an acquisition and you are using the alternate procedure under Rev. Proc. 2004-53, 2004-2 C.B. 320?

You are either: ☒ A predecessor or

☐ A successor.

2. The effective date of the statutory merger/consolidation or acquisition is

08/01/2013

MM / DD / YYYY

3. The OTHER PARTY in this transaction is . . .

Other party's EIN 00-3123456

Other party's name MYSTIC ARRANGEMENT

Trade name (if any) A ROSE BY ANY OTHER NAME

Address
TEST 3
Number Street Suite or room number
CINCINNATI OH, 45219
City State ZIP code

Phone number 111-283-9876

Next

Your EIN

00-3568923

Name (not your trade name)

LAVENDER OF THE WATER FLOWER SHOP

Tax Year of Discrepancies (Fill in)

2013 Format: YYYY

Other party's EIN

00-3123456

Part 2: Tell us about the discrepancies with your returns.

	Column A		Column B		Column C
	Amount you reported to IRS for the tax year	-	Amount you reported to SSA for the tax year	=	The difference
	Totals from Forms 941 as corrected by any Forms 941-X		Totals from Forms W-2 (Copy A) as corrected by any Forms W-2c (Copy A)		
4. Social security wages	13000	-	13000	=	
5. Medicare wages and tips	15000	-	15000	=	
6. Social security tips	2000	-	1900	=	
7. Federal income tax withheld	1792	-	1792	=	
8. Advance earned income credit (EIC) payments (for tax years ending before January 1, 2011)		-		=	

If you are filing for one transaction only, STOP here. If you are filing for more than one transaction, go to Part 3.

Part 3: Fill this part out ONLY if you are filing more than one Schedule D (Form 941) for any calendar year.9. File one Schedule D (Form 941) for each separate transaction. This is schedule of . (Example: This is schedule 1 of 3.)

	Column A		Column B		Column C
	Amount you reported to IRS for the tax year for the employees affected by the transaction reported on this Schedule D (Form 941)	-	Amount you reported to SSA for the tax year for the employees affected by the transaction reported on this Schedule D (Form 941)	=	The difference
	Totals from Forms 941 as corrected by any Forms 941-X		Totals from Forms W-2 (Copy A) as corrected by any Forms W-2c (Copy A)		
10. Social security wages		-		=	
11. Medicare wages and tips		-		=	
12. Social security tips		-		=	
13. Federal income tax withheld		-		=	
14. Advance earned income credit (EIC) payments (for tax years ending before January 1, 2011)		-		=	

Form **945-A**

(Rev. October 2012)

Department of the Treasury
Internal Revenue Service**Annual Record of Federal Tax Liability**► Information about Form 945-A and its instructions is at www.irs.gov/form945a.

► File with Form 945, 945-X, CT-1, CT-1 X, 944, or 944-X.

OMB No. 1545-1430

2 0 1 3
Calendar Year

Name (as shown on Form 945, 945-X, CT-1, CT-1 X, 944, or 944-X)

LAVENDER OF THE WATER FLOWER SHOP

Employer identification number (EIN)

00-3568923

You must complete this form if you are required to deposit on a semiweekly schedule or if your tax liability during any month was \$100,000 or more. Show tax liability here, not deposits. (The IRS gets deposit data from electronic funds transfers.) **DO NOT change your tax liability by adjustments reported on any Form 945-X, 944-X, or CT-1 X.**

January Tax Liability				February Tax Liability				March Tax Liability			
1	291	93	17	1	291	93	17	1	291	93	17
2			18	2			18	2			18
3			19	3			19	3			19
4			20	4			20	4			20
5			21	5			21	5			21
6			22	6			22	6			22
7			23	7			23	7			23
8			24	8			24	8			24
9			25	9			25	9			25
10			26	10			26	10			26
11			27	11			27	11			27
12			28	12			28	12			28
13			29	13			29	13			29
14			30	14				14			30
15	291	93	31	15	291	93		15	291	93	31
16				16				16			

A Total for month ► 583.86 **B Total for month ►** 583.86 **C Total for month ►** 583.86

April Tax Liability				May Tax Liability				June Tax Liability			
1	291	93	17	1	291	93	17	1	291	93	17
2			18	2			18	2			18
3			19	3			19	3			19
4			20	4			20	4			20
5			21	5			21	5			21
6			22	6			22	6			22
7			23	7			23	7			23
8			24	8			24	8			24
9			25	9			25	9			25
10			26	10			26	10			26
11			27	11			27	11			27
12			28	12			28	12			28
13			29	13			29	13			29
14			30	14			30	14			30
15	291	93		15	291	93	31	15	291	93	
16				16				16			

D Total for month ► 583.86 **E Total for month ►** 583.86 **F Total for month ►** 583.86

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 14733M

Form **945-A** (Rev. 10-2012)

July Tax Liability				August Tax Liability				September Tax Liability			
1	291	93	17	1			17	1			17
2		00	18	2			18	2			18
3		00	19	3			19	3			19
4		00	20	4			20	4			20
5		00	21	5			21	5			21
6		00	22	6			22	6			22
7		00	23	7			23	7			23
8		00	24	8			24	8			24
9		00	25	9			25	9			25
10		00	26	10			26	10			26
11		00	27	11			27	11			27
12		00	28	12			28	12			28
13		00	29	13			29	13			29
14		0	30	14			30	14			30
15	291	98	31	15			31	15			
16		00		16				16			

G Total for month ▶ 583.91**H** Total for month ▶**I** Total for month ▶

October Tax Liability				November Tax Liability				December Tax Liability			
1			17	1			17	1			17
2			18	2			18	2			18
3			19	3			19	3			19
4			20	4			20	4			20
5			21	5			21	5			21
6			22	6			22	6			22
7			23	7			23	7			23
8			24	8			24	8			24
9			25	9			25	9			25
10			26	10			26	10			26
11			27	11			27	11			27
12			28	12			28	12			28
13			29	13			29	13			29
14			30	14			30	14			30
15			31	15				15			31
16				16				16			

J Total for month ▶**K** Total for month ▶**L** Total for month ▶**M** Total tax liability for the year (add lines **A** through **L**). This should equal line 3 on Form 945 (line 13 on Form CT-1, line 7 on Form 944.) ▶

4087.07

Form 8453-EMP (October 2013) Department of the Treasury Internal Revenue Service	Employment Tax Declaration for an IRS e-file Return For the period beginning <u>1-1</u> , 20 <u>13</u> , and ending <u>12-31</u> , 20 <u>13</u> . For use with Forms 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, and 945. ▶ File electronically. Do not file paper copies. ▶ Information about Form 8453-EMP and its instructions is at www.irs.gov/form8453emp .	OMB No. 1545-XXXX
Name (as shown on Form 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, or 945)		Employer identification number

Part I Type of Return and Return Information (Whole dollars only)			
Check the box for the return that you will file using this Form 8453-EMP. Enter the amounts from the applicable lines of the return. If any of the applicable lines on the return are blank, leave line 1b, 1c, 2b, 2c, 3b, 3c, 4b, 4c, 5b, or 5c, whichever is applicable, blank (do not enter -0-). However, if you entered -0- on the return, enter -0- on the applicable line. Complete a separate Form 8453-EMP for each return.			
1a Form 940 check here ▶ <input type="checkbox"/> (all 940 series)	b. Total payments to all employees (Form 940, Part 2, line 3)		1b
2a Form 941 check here ▶ <input type="checkbox"/> (all 941 series)	c. Balance due (Form 940, Part 4, line 14)		1c
3a Form 943 check here ▶ <input type="checkbox"/> (all 943 series)	b. Total taxes after adjustments (Form 941, Part 1, line 10)		2b
4a Form 944 check here ▶ <input type="checkbox"/> (all 944 series)	c. Balance due (Form 941, Part 1, line 12 (line 14 for the fourth quarter of 2013))		2c
5a Form 945 check here ▶ <input type="checkbox"/> (all 945 series)	b. Total wages subject to social security tax (Form 943, line 2)		3b
	c. Balance due (Form 943, line 15)		3c
	b. Wages, tips, and other compensation (Form 944, Part 1, line 1)		4b
	c. Balance due (Form 944, Part 1, line 11)		4c
	b. Total taxes (Form 945, line 3)		5b
	c. Balance due (Form 945, line 5)		5c

Part II Declaration of Taxpayer (see instructions)
6a <input type="checkbox"/> I am requesting a refund on Form 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, or 945.
b <input checked="" type="checkbox"/> I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed for the return indicated on lines 1a, 2a, 3a, 4a, or 5a, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Under penalties of perjury, I declare that I have an approved role (as identified in the instructions for the employment tax return) within the company listed above and the information I have given the electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding return. To the best of my knowledge and belief, the return is true, correct, and complete. I consent to the ERO, transmitter, and/or ISP sending the return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending the ERO, transmitter, and/or ISP an acknowledgment of receipt of transmission and an indication of whether or not the return is accepted and, if rejected, the reason(s) for the rejection. If the processing of the return or refund is delayed, I authorize the IRS to disclose to the ERO, transmitter, and/or ISP the reason(s) for the delay, or when the refund was sent.

Sign Here	Taxpayer's signature	Print your name and title	Date
------------------	----------------------	---------------------------	------

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)				
I declare that I have reviewed the return indicated above and that the entries on Form 8453-EMP are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The taxpayer will have signed this form before I submit the return. I will give the taxpayer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in Pub. 3112, IRS e-file Application and Participation, Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns, and Pub. 3823, Employment Tax e-file System Implementation and User Guide. If I am also the paid preparer, 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. This paid preparer declaration is based on all information of which I have any knowledge.				
ERO's Use Only	ERO's signature	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours if self-employed), address, and ZIP code			ERO's SSN or PTIN
				EIN
				Phone no.

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. This declaration is based on all information of which I have any knowledge.

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Firm's name				Firm's EIN
	Firm's address				Phone no.