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Schedule R (Form 941): Allocation Schedule for Aggregate Form 941 Filers

(Rev. January 2012)

Department of the Treasury — Internal Revenue Service

Report for calendar year:

Check the quarter (same as Form 941):

- 1: January, February, March
- 2: April, May, June
- 3: July, August, September
- 4: October, November, December

Employer identification number (EIN) -

Name as shown on Form 941

Read the instructions before you complete Schedule R (Form 941). Type or print within the boxes. Complete a separate line for the amounts allocated to each of your clients.

(a) Client's Employer Identification Number (EIN)	(b) Wages, tips, and other compensation allocated to the listed client EIN from line 2 of Form 941	(c) Total income tax withheld from wages, tips, and other compensation allocated to the listed client EIN from line 3 of Form 941	(d) Total social security and Medicare taxes allocated to the listed client EIN from line 5d of Form 941	(e) Section 3121(q) Notice and Demand-Tax due on unreported tips allocated to the listed client EIN from line 5e of Form 941	(f) Total taxes after adjustments allocated to the listed client EIN from line 10 of Form 941	(g) Total deposits and COBRA payments from line 13 of Form 941 plus any payments made with the return allocated to the listed client EIN
1
2
3
4
5
6
7
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9
10
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12
13
14
15
16	Subtotals for clients. Add all amounts on lines 1 through 15
17	Enter the combined subtotal from line 26 of all Continuation Sheets for Schedule R (Form 941)
18	Enter Form 941 amounts for your employees	.	.	.	.	.
19	Totals. Add lines 16, 17, and 18. The column totals must match the related lines on the aggregate Form 941	.	.	.	.	.

Continuation Sheet for Schedule R (Form 941)

(Rev. January 2012)

Report for calendar year:

Check the quarter (same as Form 941):

- 1: January, February, March
- 2: April, May, June
- 3: July, August, September
- 4: October, November, December

Employer identification number (EIN) -

Name as shown on Form 941

(a) Client's Employer Identification Number (EIN)	(b) Wages, tips, and other compensation allocated to the listed client EIN from line 2 of Form 941	(c) Total income tax withheld from wages, tips, and other compensation allocated to the listed client EIN from line 3 of Form 941	(d) Total social security and Medicare taxes allocated to the listed client EIN from line 5d of Form 941	(e) Section 3121(q) Notice and Demand-Tax due on unreported tips allocated to the listed client EIN from line 5e of Form 941	(f) Total taxes after adjustments allocated to the listed client EIN from line 10 of Form 941	(g) Total deposits and COBRA payments from line 13 of Form 941 plus any payments made with the return allocated to the listed client EIN
1	▪	▪	▪	▪	▪	▪
2	▪	▪	▪	▪	▪	▪
3	▪	▪	▪	▪	▪	▪
4	▪	▪	▪	▪	▪	▪
5	▪	▪	▪	▪	▪	▪
6	▪	▪	▪	▪	▪	▪
7	▪	▪	▪	▪	▪	▪
8	▪	▪	▪	▪	▪	▪
9	▪	▪	▪	▪	▪	▪
10	▪	▪	▪	▪	▪	▪
11	▪	▪	▪	▪	▪	▪
12	▪	▪	▪	▪	▪	▪
13	▪	▪	▪	▪	▪	▪
14	▪	▪	▪	▪	▪	▪
15	▪	▪	▪	▪	▪	▪
16	▪	▪	▪	▪	▪	▪
17	▪	▪	▪	▪	▪	▪
18	▪	▪	▪	▪	▪	▪
19	▪	▪	▪	▪	▪	▪
20	▪	▪	▪	▪	▪	▪
21	▪	▪	▪	▪	▪	▪
22	▪	▪	▪	▪	▪	▪
23	▪	▪	▪	▪	▪	▪
24	▪	▪	▪	▪	▪	▪
25	▪	▪	▪	▪	▪	▪
26	Subtotals for clients. Add lines 1 through 25. Include the subtotals from line 26 on line 17 of Schedule R (Form 941)	▪	▪	▪	▪	▪

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Purpose of Schedule R (Form 941)

Use Schedule R (Form 941) to allocate the aggregate information reported on Form 941 to each client. If you have more than 15 clients, complete as many Continuation Sheets for Schedule R (Form 941) as necessary. Attach Schedule R (Form 941), including any Continuation Sheets, to your aggregate Form 941.

Who Must File?

You must complete Schedule R (Form 941) each time you file an aggregate Form 941, Employer's QUARTERLY Federal Tax Return. Aggregate Forms 941 are filed by agents approved by the IRS under section 3504. To request approval to act as an agent for an employer, you must file Form 2678, Employer/Payer Appointment of Agent, with the IRS. On Schedule R (Form 941), we call those employers your clients.

When Must You File?

If you are an aggregate Form 941 filer, file Schedule R (Form 941) with your aggregate Form 941 every quarter when Form 941 is due. The Schedule R (Form 941) may be filed electronically or by paper submission. However, agents filing for 1,000 or more clients must file a paper return.

Note. If you are filing Schedule R (Form 941) for a quarter ending before January 1, 2011, that includes advance earned income credit (EIC) payments, you must file the January 2011 revision of Schedule R (Form 941). The January 2011 revision of Schedule R (Form 941) can be attached to a late filed Form 941 or Form 941-X, Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund. The January 2011 revision of Schedule R (Form 941) is available on IRS.gov.

Specific Instructions

Completing Schedule R (Form 941)

Enter Your Business Information

Carefully enter your employer identification number (EIN) and the name of your business at the top of the schedule. Make sure they exactly match the EIN and name shown on the attached Form 941.

Calendar Year

Enter the calendar year that applies to the quarter checked.

Check the Box for the Quarter

Check the appropriate box of the quarter for which you are filing Schedule R (Form 941). Make sure the quarter checked on the top of the Schedule R (Form 941) matches the quarter checked on your Form 941.

Client and Employee Information

On Schedule R (Form 941), including any Continuation Sheets for Schedule R (Form 941), you must report the following for each client.

Note. When entering amounts over 999.99 on Schedule R (Form 941), do not enter commas.

- Your client's employer identification number (EIN).
- Wages, tips, and other compensation allocated to the listed client EIN from line 2 of Form 941.

- Total income tax withheld from wages, tips, and other compensation allocated to the listed client EIN from line 3 of Form 941.
- Total social security and Medicare taxes allocated to the listed client EIN from line 5d of Form 941.
- Section 3121(q) Notice and Demand—Tax due on unreported tips allocated to the listed client EIN from line 5e of Form 941.
- Total taxes after adjustments allocated to the listed client EIN from line 10 of Form 941.
- Total deposits from line 13 of Form 941 plus any payments made with the return allocated to the listed client EIN.

You must also report the same information for your employees on line 18 of Schedule R (Form 941).

Compare the total of each column on line 19 (including your information on line 18) of Schedule R (Form 941) to the amounts reported on the aggregate Form 941. For each column total of Schedule R (Form 941), the relevant line from Form 941 is noted in the column heading.

If the totals on line 19 of the Schedule R (Form 941) do not match the totals on Form 941, there is an error that must be corrected before submitting Form 941 and Schedule R (Form 941).

Paperwork Reduction Act Notice. We ask for the information on Schedule R (Form 941) to carry out the Internal Revenue laws of the United States. You are required to give us this information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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 section 6103.

The time needed to complete and file Schedule R (Form 941) will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** 12 hrs., 26 min.
- Learning about the law or the form** 12 min.
- Preparing, copying, and assembling the form** 24 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Schedule R (Form 941) simpler, we would be happy to hear from you. You can email us at taxforms@irs.gov. Enter "Schedule R (Form 941)" on the subject line. Or write to: Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:M:S, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send Schedule R (Form 941) to this address. Instead, see *Where Should You File?* in the Instructions for Form 941.