

October 24, 2013

Test Scenario 8  
BABA ROSE-Azalea Accounting Services  
EIN: 00-3999999

**Forms Included in Scenario #8**

- Form 941 SS
- Schedule B (Form 941)
- Schedule D (Form 941)
- Schedule R (Form 941)

Test Scenario 8 is for a limited liability corporation (LLC). The taxpayer is self-employed and has no employees. This is a semi-weekly depositor.

Employer identification number (EIN)   -

Name (not your trade name)

Trade name (if any)

Address   
 Number Street Suite or room number

City State ZIP code

**Report for this Quarter of 2013**  
 (Check one.)

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Instructions and prior year forms are available at [www.irs.gov/form941ss](http://www.irs.gov/form941ss).

Read the separate instructions before you complete Form 941-SS. Type or print within the boxes.

**Part 1: Answer these questions for this quarter.**

**1** Number of employees who received wages, tips, or other compensation for the pay period including: *Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4)* **1**

**2**

**3**

**4** If no wages, tips, and other compensation are subject to social security or Medicare tax  Check and go to line 6.

	Column 1		Column 2
<b>5a</b> Taxable social security wages	<input type="text" value="425000"/> <input type="text" value="00"/>	× .124 =	<input type="text"/>
<b>5b</b> Taxable social security tips	<input type="text"/> <input type="text"/>	× .124 =	<input type="text"/>
<b>5c</b> Taxable Medicare wages & tips	<input type="text" value="425000"/> <input type="text" value="00"/>	× .029 =	<input type="text"/>
<b>5d</b> Taxable wages & tips subject to Additional Medicare Tax withholding	<input type="text" value="0"/> <input type="text" value="00"/>	× .009 =	<input type="text" value="0"/> <input type="text" value="00"/>
<b>5e</b> Add Column 2 from lines 5a, 5b, 5c, and 5d			<input type="text"/>
<b>5f</b> Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions)			<input type="text" value="00"/>
<b>6</b> Total taxes before adjustments (add lines 5e and 5f)			<input type="text"/>
<b>7</b> Current quarter's adjustment for fractions of cents			<input type="text" value="00"/>
<b>8</b> Current quarter's adjustment for sick pay			<input type="text" value="00"/>
<b>9</b> Current quarter's adjustments for tips and group-term life insurance			<input type="text" value="00"/>
<b>10</b> Total taxes after adjustments. Combine lines 6 through 9			<input type="text"/>
<b>11</b> Total deposits for this quarter, including overpayment applied from a prior quarter and overpayment applied from Form 941-X or Form 944-X filed in the current quarter			<input type="text" value="65025"/> <input type="text" value="00"/>
<b>12a</b> COBRA premium assistance payments (see instructions)			<input type="text" value="00"/>
<b>12b</b> Number of individuals provided COBRA premium assistance	<input type="text" value="0"/>		
<b>13</b> Add lines 11 and 12a			<input type="text"/>
<b>14</b> Balance due. If line 10 is more than line 13, enter difference and see instructions			<input type="text"/>
<b>15</b> Overpayment. If line 13 is more than line 10, enter difference <input type="text"/>	Check one: <input type="checkbox"/> Apply to next return. <input type="checkbox"/> Send a refund.		

► You MUST complete both pages of Form 941-SS and SIGN it.

Next ►

Name (not your trade name)

BABA ROSE

Employer identification number (EIN)

00-3999999

**Part 2: Tell us about your deposit schedule and tax liability for this quarter.**

If you are unsure about whether you are a monthly schedule depositor or a semiweekly schedule depositor, see Pub. 80 (Circular SS), section 8.

16 Check one:  Line 10 on this return is less than \$2,500 or line 10 on the return for the prior quarter was less than \$2,500, and you did not incur a \$100,000 next-day deposit obligation during the current quarter. If line 10 for the prior quarter was less than \$2,500 but line 10 on this return is \$100,000 or more, you must provide a record of your federal tax liability. If you are a monthly schedule depositor, complete the deposit schedule below; if you are a semiweekly schedule depositor, attach Schedule B (Form 941). Go to Part 3.

You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month and total liability for the quarter, then go to Part 3.

Tax liability:	Month 1	<input type="text" value="00"/>	▪	00
	Month 2	<input type="text" value="00"/>	▪	00
	Month 3	<input type="text" value="00"/>	▪	00

Total liability for quarter  Total must equal line 10.

You were a semiweekly schedule depositor for any part of this quarter. Complete Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to Form 941-SS.

**Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.**

17 If your business has closed or you stopped paying wages . . . . .  Check here, and enter the final date you paid wages  .

18 If you are a seasonal employer and you do not have to file a return for every quarter of the year . . . .  Check here.

**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

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 941-SS 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

Print your name here

Print your title here

Date

Best daytime phone

**Paid Preparer Use Only**

Check 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 B (Form 941):

960311

## Report of Tax Liability for Semiweekly Schedule Depositors

OMB No. 1545-0029

(Rev. June 2011)

Department of the Treasury — Internal Revenue Service

(EIN) Employer identification number   -

Name (not your trade name)

Calendar year     (Also check quarter)

**Report for this Quarter...**  
(Check one.)

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Use this schedule to show your TAX LIABILITY for the quarter; DO NOT use it to show your deposits. When you file this form with Form 941 or Form 941-SS, DO NOT change your tax liability by adjustments reported on any Forms 941-X. You must fill out this form and attach it to Form 941 or Form 941-SS if you are a semiweekly schedule depositor or became one because your accumulated tax liability on any day was \$100,000 or more. Write your daily tax liability on the numbered space that corresponds to the date wages were paid. See Section 11 in Pub. 15 (Circular E), Employer's Tax Guide, for details.

**Month 1**

1	<input type="text"/>	9	<input type="text"/>	17	<input type="text"/>	25	<input type="text"/>
2	<input type="text"/>	10	<input type="text"/>	18	<input type="text"/>	26	<input type="text"/>
3	<input type="text"/>	11	<input type="text"/>	19	<input type="text"/>	27	<input type="text"/>
4	<input type="text"/>	12	<input type="text"/>	20	20000 <input type="text" value="00"/>	28	<input type="text"/>
5	<input type="text"/>	13	<input type="text"/>	21	<input type="text"/>	29	<input type="text"/>
6	10000 <input type="text" value="00"/>	14	<input type="text"/>	22	<input type="text"/>	30	<input type="text"/>
7	<input type="text"/>	15	<input type="text"/>	23	<input type="text"/>	31	<input type="text"/>
8	<input type="text"/>	16	<input type="text"/>	24	<input type="text"/>		

**Tax liability for Month 1**

**Month 2**

1	<input type="text"/>	9	<input type="text"/>	17	<input type="text"/>	25	<input type="text"/>
2	<input type="text"/>	10	<input type="text"/>	18	<input type="text"/>	26	900 <input type="text" value="00"/>
3	10000 <input type="text" value="00"/>	11	<input type="text"/>	19	12000 <input type="text" value="00"/>	27	<input type="text"/>
4	<input type="text"/>	12	<input type="text"/>	20	<input type="text"/>	28	<input type="text"/>
5	<input type="text"/>	13	<input type="text"/>	21	<input type="text"/>	29	<input type="text"/>
6	<input type="text"/>	14	<input type="text"/>	22	<input type="text"/>	30	<input type="text"/>
7	<input type="text"/>	15	<input type="text"/>	23	<input type="text"/>	31	<input type="text"/>
8	<input type="text"/>	16	<input type="text"/>	24	<input type="text"/>		

**Tax liability for Month 2**

**Month 3**

1	10000 <input type="text" value="00"/>	9	<input type="text"/>	17	<input type="text"/>	25	1125 <input type="text" value="00"/>
2	<input type="text"/>	10	<input type="text"/>	18	<input type="text"/>	26	<input type="text"/>
3	<input type="text"/>	11	<input type="text"/>	19	<input type="text"/>	27	<input type="text"/>
4	<input type="text"/>	12	<input type="text"/>	20	<input type="text"/>	28	<input type="text"/>
5	<input type="text"/>	13	<input type="text"/>	21	<input type="text"/>	29	<input type="text"/>
6	<input type="text"/>	14	<input type="text"/>	22	<input type="text"/>	30	<input type="text"/>
7	<input type="text"/>	15	1000 <input type="text" value="00"/>	23	<input type="text"/>	31	<input type="text"/>
8	<input type="text"/>	16	<input type="text"/>	24	<input type="text"/>		

**Tax liability for Month 3**

Fill in your total liability for the quarter (Month 1 + Month 2 + Month 3) ▶

**Total must equal line 10 on Form 941 or Form 941-SS.**

**Total liability for the quarter**

# 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)   -

Name (not your trade name)

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

Phone number

**Tax Year of Discrepancies (Fill in)**

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

OR

A surviving corporation.

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 . . . . .

MM / DD / YYYY

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

Other party's EIN   -

Other party's name

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

Phone number

Next

Your EIN 00 - 39999999

Name (not your trade name) BABA ROSE

Other party's EIN 00 - 3234666

**Tax Year of Discrepancies (Fill in)**  
 2013 Format: YYYY

**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	20400	-		=	20300
5. Medicare wages and tips	0	-	0	=	0
6. Social security tips	0	-	0	=	0
7. Federal income tax withheld	0	-	0	=	0
8. Advance earned income credit (EIC) payments (for tax years ending before January 1, 2011)	0	-	0	=	0

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)		-		=	

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

(Rev. January 2013)

Department of the Treasury — Internal Revenue Service

**Report for calendar year:**

2013

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 Form 941, line 2	(c) Total income tax withheld from wages, tips, and other compensation allocated to the listed client EIN from Form 941, line 3	(d) Total social security and Medicare taxes allocated to the listed client EIN from Form 941, line 5e	(e) Section 3121(q) Notice and Demand-Tax due on unreported tips allocated to the listed client EIN from Form 941, line 5f	(f) Total taxes after adjustments allocated to the listed client EIN from Form 941, line 10	(g) Total deposits and COBRA payments from Form 941, line 13, plus any payments made with the return allocated to the listed client EIN
1 00-1515111	.	.	19125 . 00	.	19125 . 00	.
2 00-1515666	.	.	45900 . 00	.	.	45900 . 00
3	.	.	.	.	.	.
4	.	.	.	.	.	.
5	.	.	.	.	.	.
6	.	.	.	.	.	.
7	.	.	.	.	.	.
8	.	.	.	.	.	.
9	.	.	.	.	.	.
10	.	.	.	.	.	.
11	.	.	.	.	.	.
12	.	.	.	.	.	.
13	.	.	.	.	.	.
14	.	.	.	.	.	.
15	.	.	.	.	.	.
16 Subtotals for clients. Add all amounts on lines 1 through 15	.	.	.	.	65025 . 00	.
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.	.	.	.	.	.	65025 . 00

# Continuation Sheet for Schedule R (Form 941)

(Rev. January 2013)

**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 Form 941, line 2	(c) Total income tax withheld from wages, tips, and other compensation allocated to the listed client EIN from Form 941, line 3	(d) Total social security and Medicare taxes allocated to the listed client EIN from Form 941, line 5e	(e) Section 3121(q) Notice and Demand-Tax due on unreported tips allocated to the listed client EIN from Form 941, line 5f	(f) Total taxes after adjustments allocated to the listed client EIN from Form 941, line 10	(g) Total deposits and COBRA payments from Form 941, line 13, 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).	▪	▪	▪	▪	▪