EFFECTIVE DATE

(01-01-2025)

PURPOSE

(1)   This transmits revised IRM 3.11.13, Returns and Document Analysis, Employment Tax Returns.

MATERIAL CHANGES

(1)   IRM 3.11.13.1, Program Scope, and Objectives - Changed in (5) "Paper Processing Branch (PPB)" to "Return Processing Branch (RPB)". (IPU 24U0251 issued 02-12-2024)

(2)   IRM 3.11.13.2, Business Master File (BMF) Consistency - Changed in (2) "Paper Processing Branch" to "Return Processing Branch". (IPU 24U0251 issued 02-12-2024)

(3)   IRM 3.11.13.3, IRM Deviation Procedures - Changed IRM reference "1.11.2.2.4" to "1.11.2.2.3." (IPU 24U0504 issued 04-10-2024)

(4)   IRM 3.11.13.6, Unprocessable Conditions - Changed in (3) Internal Revenue Manual (IRM) references "3.11.13.13.5" to "3.11.13.13.1, Tax Period - General," "3.11.13.13.4" to "3.11.13.13.3.2, Entity Perfection - Employer Identification Number (EIN)," "3.11.13.13.1" to "Entity Perfection - Name Control," and "3.11.13.13.1" to 3.11.13.13.3, "In-Care-of Name." (IPU 24U0035 issued 01-03-2024)

(5)   IRM 3.11.13.7, Correspondence - Added in (3) "See Figure 3.11.13-2."

(6)   IRM 3.11.13.11.2, Early-Filed Returns Quarterly and Annual - Deleted In (1) and (2) "Reminder: Circle out all Received Dates present on an Early-Filed return." (IPU 24U0455 issued 03-27-2024)

(7)   IRM 3.11.13.11.2, Early-Filed Returns Quarterly and Annual - Changed in (3) IRM reference "3.11.13.13.5.1" to "3.11.13.13.1.1, Entity Perfection - Tax Period (Form 941, Form 941-PR, and Form 941-SS." (IPU 24U0035 issued 01-03-2024)

(8)   IRM 3.11.13.11.9, Refund Returns - 45-Day Jeopardy and High Dollar Refunds - Changed in (1) "Wage and Investment (W&I)" to "Taxpayer Services (TS),"

(9)   IRM 3.11.13.11.10.4, Examination Secured - Corrected in (1)d) IRM reference to "11.13.12.2, Computer Condition Code (CCC)."

(10)   IRM 3.11.13.11.11, Statute Returns - Delete in (1) reference "also for Form CT-1." Updated in (1) table Added a new column for Return Due Date and updated the Statute Start Dates, Start Dates + 2 Years 9 Months, and Statue Potential Expiration Dates.

(11)   IRM 3.11.13.11.11, Statute Returns - Changed in (3) the year "2019" to "2020". (IPU 24U0251 issued 02-12-2024)

(12)   IRM 3.11.13.11.14, Taxpayer Advocate Service (TAS) - Changed in (1) "Wage and Investment (W&I)" to "Taxpayer Services (TS),"

(13)   IRM 3.11.13.11.14.1, Taxpayer Advocate Service (TAS) - Changed in (1) "Wage and Investment (W&I)" to "Taxpayer Services (TS),"

(14)   IRM 3.11.13.12, Specific Employment Return Editing - Deleted in (1) "to a delinquent return."

(15)   IRM 3.11.13.12.1, Action Codes - Deleted in (6) "See temporary guidance at IRM 3.11.13.12.1(5)."

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(16)   IRM 3.11.13.12.1, Action Codes - Deleted (5) Temporary Guidance. Deleted in (6) reference to IRM 3.11.13.12.1, Temporary Guidance procedures. (IPU 24U0165 issued 01-31-2024)

(17)   IRM 3.11.13.12.2, Computer Condition Codes (CCC) - Added in (3) table for CCC "T" tax year ending 2025. Deleted (12) procedures for circling the receive dates.

(18)   IRM 3.11.13.12.5, Received Dates - Moved from (2) the note regarding Re-entry Documents to (8). Updated in (5) the postmark, rejection and receive dates.

(19)   IRM 3.11.13.12.5, Received Dates - Moved in 8 (a) reference "The earliest legible Postmark Date (U.S. Postal Service, Foreign Postmark or Private Delivery Service) on the envelope" as the first bullet of priority order list. (IPU 24U0539 issued 04-18-20240

(20)   IRM 3.11.13.12.5, Received Dates - Added in (2) "All timely filed returns" to list. (IPU 24U0322 issued 03-04-2024)

(21)   IRM 3.11.13.12.6.2, Third-Party Designee Personal Identification Number (PIN) - Changed in (1) "This field can be up to" to "or more than."

(22)   IRM 3.11.13.12.7, Signature - Changed in (1) "Tax Return Print (TRPRT)" to "E-file graphic print" and "TRPRT" to "E-file Graphic." Changed in (3) the note regarding, Paperless Correspondence Procedures. "See Exhibit 3.11.13.-16 Paperless Correspondence Action Code."

(23)   IRM 3.11.13.12.8, Paid Preparer Section - Deleted in (1) for Form 945 "(Revision 2019 and Prior."

(24)   IRM 3.11.13.13.1.1, Entity Perfection - Tax Period (Form 941, Form 941-PR, & Form 941-SS) - Changed in (2) tax year "2021" to "2023." (IPU 24U0487 issued 04-05-2024)

(25)   IRM 3.11.13.13.2, Entity Perfection - Employer Identification Number (EIN) - Added to (3) Schedule B (Form 941), Schedule R (Form 945). Revised (3)b) procedures regarding missing EIN on page 2 and/or page 3. Revised (3)c) procedures regarding the EIN on Page 2 and/or Page 3 does not match the EIN in the entity of Page 1. Added new (3)c) procedures regarding EIN is present on Schedule B, Schedule R, or Form 945-A, does not match EIN in the entity section of the return. Added new (3)d) procedures regarding EIN on Schedule B, Schedule R, or Form 945-A is not present.

(26)   IRM 3.11.13.13.4, Entity Perfection - "In-Care-Of" Name - Changed in (2) 1) instruction to arrow the in care of name. Changed (2) 2) instruction to circle the street address. Change (2) 3) instruction to Notate "TC 014" in the right left margin. and Added new (4) to Pull the return for research/input TC 014 and added a Note to clarify the street address as a location address and the P.O. Box as the mailing address. (IPU 24U0035 issued 01-03-2024)

(27)   IRM 3.11.13.13.6, Entity Perfection - Domestic Addresses - Added in (3) the reference "Street address". added in (4) in the fourth "Then" procedure box new "1. Edit an asterisk (*) to left and line through street address." In the fifth "Then" procedure box added new "1. Edit an asterisk to left and line through the first street address." (IPU 24U0165 issued 01-31-2024)

(28)   IRM 3.11.13.13.6, Entity Perfection - Domestic Addresses - Added in (2) "Note BMF ISRP is not programmed for a mailing address and a location address. A TC 014 must be input into IDRS to capture both a location address and mailing address." Changed in (4) the reference "The procedures for perfection of an" to "Perfect the." Revised the 4th Then instruction to clarify the action needed for a TC 014 request. Revised the (5) Then Instructions to clarify the TC 014 action needed for a two street address. (IPU 24U0035 issued 01-03-2024)

(29)   IRM 3.11.13.13.7, Entity Perfection- Foreign Addresses (OSPC Only) - Added in (5)b) "/ and followed by."

(30)   IRM 3.11.13.14, Form 941, Form 941-PR, & Form 941-SS - Employer's QUARTERLY Federal Tax Return Perfection and Line Editing - Added in (12) new See Exhibit 3.11.13-2, Form 941(sp) para 2025: Declaración del Impuesto Federal TRIMESTRAL del Emploeador. Revised in (22)c) the first Exception to read "All Forms 941 with a foreign address, Forms 941-PR, and Forms 941-SS with a Schedule R attached must be pulled from the regular batch and re-batch for processing in ISRP. The Schedule R will have to be processed separately through SCRIPS as a stand-alone form. Edit the Schedule R Indicator code edited in the right margin of the return next to Line 7. See Figure 3.11.13-23." Added a new exception for 2013 and prior returns.

(31)   IRM 3.11.13.14, Form 941, Form 941-PR, & Form 941-SS - Employer's QUARTERLY Federal Tax Return Perfection and Line Editing - Changed in (4)d) IRM reference "3.11.13.13.1" to "3.11.13.13.3, Entity perfection - Name Control." (IPU 24U0035 issued 01-03-2024)

(32)   IRM 3.11.13.11.14, Taxpayer Advocate Service (TAS) - Changed in (2) "Wage and Investment (W&I)" to "Taxpayer Services (TS)."

(33)   IRM 3.11.13.14.2, Line 2 - Wages, Tips, and Other Compensation (Form 941) - Added new (2) procedure for Form 941 filed for employers in any U.S. territories and Line 2 has an amount.

(34)   IRM 3.11.13.14.2, Line 3 - Federal Income Tax Withheld from Wages, Tips, and Other Compensation (Form 941)- Added new (3) procedure for Form 941 filed for employers in any U.S. territories and Line 3 has an amount.

(35)   IRM 3.11.13.14.6, Line 4 - Total Social Security and Medicare Wages Exempt (Form 941) - Added in (1) table 6th And box the conditions for 2012 and later.

(36)   IRM 3.11.13.14.6, Line 4 - Total Social Security and Medicare Wages Exempt (Form 941) - Changed in (1) the third Then procedure to "Line 6 is greater than zero and greater than Line 3." (IPU 24U0035 issued 01-03-2024)

(37)   IRM 3.11.13.14.7, Lines 5a (2013 and Later) - Taxable Social Security Wages (For 941) - Added new (2) procedures for 2024 and later. (IPU 24U0455 issued 03-27-2024)

(38)   IRM 3.11.13.14.10, Line 5b - Taxable Social Security Tips (Form 941) - Deleted in (3) the third If/And/Then procedures for Line 5b Column 1, amount is the same as Lines 5a- 5d, This condition is covered by the 2nd If/And/Then procedure.

(39)   IRM 3.11.13.14.11, Line 5c - Taxable Medicare Wages & Tips (Form 941) - Deleted in (3) the third If/And/Then procedures for Line 5c Column 1, amount is the same as Lines 5a- 5d, This condition is covered by the 2nd If/And/Then procedure.

(40)   IRM 3.11.13.14.12, Line 5d - Taxable Wages & Tips Subject to Additional Medicare Tax Withholding (Form 941) - Deleted in (3) the third If/And/Then procedures for Line 5d Column 1, amount is the same as Lines 5a- 5d, This condition is covered by the 2nd If/And/Then procedure.

(41)   IRM 3.11.13.14.13, Line 5e (2013 & Later) & Line 5d (2005 - 2012) - Total Social Security and Medicare Taxes (Form 941) - Added in (3) to the second and third procedures new And condition "An amount is present on any of the Lines 5a - 5d, column 2". Changed in (4) Table third Then procedure "result" to "sum of Column 2 Lines 5a, 5b, and 5c."

(42)   IRM 3.11.13.14.25, Line 7d (2009 & 2010) & Line 7h (2005 - 2008) -Total Adjustments (Form 941) - Changed in (1) "prior" to "2009."

(43)   IRM 3.11.13.14.27, Line 10 (2011 & Later) & Line 8 (2005 - 2010) - Total Taxes After Adjustments (Form 941) - Changed in (5) the second Then procedures for when Line 10 is blank and the third Then procedure for when Line 10 contains a zero.

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(44)   IRM 3.11.13.14.31, Line 13 (2024 & Later), Line 13a (2020 -2023), Line 13 (2017 - 2020), & Line 11 (2005 - 2016) - Total Deposits for Quarter, Overpayment Applied From Prior Quarter & Overpayments (Form 941) - Changed line "11" to line "13" for Year 2024 and later. (IPU 24U0455 issued 03-27-2024)

(45)   IRM 3.11.13.14.44, Line 16 (2017 & Later), Line 14 (2014 - 2016, Line 16 (2012 & 2013), Line 17 (2009 - 2011), & Line 15 (2005 - 2008) - Monthly Summary of Federal Tax Liability or Schedule B (ROFTL) - Schedule Indicator Code (SIC) (Form 941) - Added in (9) "Note: If 1 or more of the Schedule B are duplicates do not combine the duplicates, edit a slash (/) on the form."

(46)   IRM 3.11.13.18.9, Line 9 (2014 & Later) - Total Taxes Before Adjustment (Form 943) - Deleted in (1) Entry on Line 9, must be the total amount of Lines 3, 3a, 3b, 5, 7 and 8. On Form 943-PR. Added new (2) procedure for TY2020 - 2023 to compute Line if blank.

(47)   IRM 11.13.18.13, Line 12 (204 & Later) Line 12a (2020 - 2023) & Line 12 (2017 - 2019) - Qualified Small Business Payroll Tax Credit for Increasing Research Activities (Form 943) - Added to note in (1) reference to "2024 and later (Line 12)."

(48)   IRM 3.11.13.18.20, Line 13 (2017 & Later) - Total Taxes After Adjustments and Nonrefundable Credits (Form 943) - Added new (2) Line 13 procedures for 2024 and Later.

(49)   IRM 3.11.13.18.21, Line 14 (2024 & Later, Line 14a (2020 - 2023), Line 14 (2017 - 2019), & Line 12 (2014 - 2016), - Total Deposits Including Overpayment Applied From a Prior Year and Form 943-X (Form 943) - Added new (1) Line 14 procedures for 2024 and Later

(50)   IRM 3.11.13.18.28, Line 14h (2021 - 2023) & Line 14f (2020) - Total Deposits and Refundable Credits (Form 943) - Deleted old (1) This line is not transcribed and limited editing is needed to identify misplaced entries. Deleted in (3)" and later."

(51)   IRM 3.11.13.18.31, Lines 15/16 (2014 & Later) - Balance Due / Overpayment (Form 943) - Added new (1) Lines 15 and 16 procedures for 2024 and later.

(52)   IRM 3.11.13.18.32, Line 17 (2013 & Later) - Semiweekly/Monthly Schedule Depositors Check Boxes, Schedule Indicator Code (SIC) (Form 943) - Added in (3) table Line 13 for 2024 and later.

(53)   IRM 3.11.13.19, Form 944, Employer's ANNUAL Federal Tax Return - Return Perfection and Line Editing - Changed in (4) d) IRM reference "3.11.13.13.1" to "3.11.13.13.3, Entity perfection - Name Control." (IPU 24U0035 issued 01-03-2024)

(54)   IRM 3.11.13.19.3, Line 3 - If No Wages, Tips, and Other Compensation are Subject to Social Security or Medicare Tax (Form 944) - Added in (1) table third And procedure "and both are greater than $0."

(55)   IRM 3.11.13.19.4.1, Lines 4a - Taxable Social Security Wages (Form 944) - Added new (2) Line 4a procedure for 2024 and later.

(56)   IRM 3.11.13.19.4.4, Line 4b - Taxable Social Security Tips (Form 944) - Added new (3) Line 4b Column 1 procedure for 2024 and later.

(57)   IRM 3.11.13.19.4.5, Line 4c (2014 & Later) - Taxable Medicare Wages & Tips (Form 944) - Added new (3) Line 4c Column 1 procedure for 2024 and later.

(58)   IRM 3.11.13.19.4.6, Line 4d (2014 & Later) - Taxable Wages & Tips Subject to Additional Medicare Tax Withholding (Form 944) - Added new (3) Line 4d Column 1 procedure for 2024 and later.

(59)   3.11.13.19.7, "Line 7 (2014 & Later) - Total Taxes After Adjustments (Form 944) - Changed (1) to read Line 7 is a T-line for 2014 - 2016. For 2017 and later, Line 7 will not be transcribed, however it will be necessary to compute this line."

(60)   IRM 3.11.13.19.8, Line 8 (2024 & Later), Line 8a (2020 - 2023), & Line 8 (2017 - 2019) - Qualified
         Small Business Payroll Tax Credit for Increasing Research Activities (Form 8974) (Form 944) - added
         to (1) 2024 and later reference.

(61)   IRM 3.11.13.19.15, Line 9 (2017 & Later) - Total Taxes After Adjustments and Nonrefundable Credits
         (Form 944) - Added new (3) Line 9 procedure for 2024 and later.

(62)   IRM 3.11.13.19.16, Line 10 (2024 & Later), Line 10a (2020 - 2023), & Line 8 (2014 - 2016) - Total
         Deposits Including Overpayment Applied From a Prior Year and Form 943-X, 944-X(SP), 941-X, or
         941-X(PR) (Form 944) - Added new (3) Line 10 procedure for 2024 and later.

(63)   IRM 3.11.13.19.26, Lines 11/12 (2014 & Later) - Balance Due / Overpayment (Form 944) - Added
         new (3) Line 11 and 12 procedure for 2024 and later.

(64)   IRM 3.11.13.19.27, Line 13 (2014 & Later) - Check One Boxes - Schedule Indicator Code (SIC)
         (Form 944) - Added in (3) Table procedures for 2024 and Later Line 9. Deleted in (6) the fifth bullet
         condition for Form 945-A semiweekly depositor. Revised the note to read If the taxpayer completes
         the ROFTL and Form 945-A is attached and any of the condition above are met, edit SIC 1 to show
         ROFTL is not to be entered by ISRP.

(65)   IRM 3.11.13.19.28, Lines 13a - 13l (2014 & Later) - Monthly Summary of Federal Tax Liability / Form
         945-A (Form 944) - Added in (1) Table first Then procedure "Note: If 1 or more of the 943-As are
         duplicates do not combine the duplicates, edit a slash (/) on the form."

(66)   IRM 3.11.13.29, Line 14 (2014 & Later) - Business Closed/Stopped Paying Wages and Final Date
         Wages Paid (Form 944) - Changed in (4) "Otherwise, if the return shows no tax data, DO NOT
         correspond for the Date of Final Wages, unless corresponding for a missing signature". to "See IRM
         3.11.13.12.2, Computer Condition Codes (CCC) for when to edit or not to edit CCC "F"."

(67)   IRM 3.11.13.20, Form 945 - Annual Return of Withheld Federal Income Tax - Return Perfection and
         Line Editing - Added in (5)a) "Diplomatic Post Office (**DPO**)"

(68)   IRM 3.11.13.20.7, Semiweekly/Monthly Schedule Depositors Check Boxes and Schedule Indicator
         Code (SIC) (Form 945) - Changed second bullet for SIC 1 to "Any line listed in paragraph (3) above
         is present with an amount equal to or greater than what is listed and ROFTL is blank or incomplete."
         (IPU 24U0165 issued 01-31-2024)

(69)   IRM 3.11.13.20.8, Line 7 (2014 & Later) - Monthly Summary of Federal Tax Liability / Form 945-A
         (Form 945) - Added in (1) Table, second Then procedure "Note: If 1 or more of the 943-As are
         duplicates do not combine the duplicates, edit a slash (/) on the form."

(70)   IRM 3.11.13.21.5, Line 15 (2014 & Later) - Total Railroad Retirement Taxes Based on Compensation
         (Form CT-1) - Added new (1) For 2021 - 2023, Line 15 is listed as "Total tax after adjustment."

(71)   3.11.13.21.6, Line 16 (2020 - 2023) - Nonrefundable Portion of Credit for Qualified Sick and Family
         Leave Compensation Leave Taken before April 1, 2021 (Form CT-1) - Deleted in (2) table third Then
         procedures If Line 15 amount is positive, then. Added new b) procedure for when the sum of Lines
         13 and 14 is not the same as Line 15,

(72)   IRM 3.11.13.21.13, Line 16 (2024 & Later), Line 20 (2020 - 2023) & Line 16 (2014 - 2019) - Total
         Railroad Tax Deposits for the Year Overpayments from Prior Year & CT-1X (Form CT-1) - Added new
         (1) Line 16 procedure for 2024 and later.

(73)   IRM 3.11.13.21.23, Line 17/18 (2024 & Later), Line 28/29 (2020 - 2023) & Line 17/18 (2014 - 2019) -
         Balance Due / Overpayment (CT-1) - Added new (1) Line 17 and 18 procedures for 2024 and later.

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(74)   IRM 3.11.13.22, Routing Guide for Attachments - Changed in (5) Multiple Tax Periods IRM reference "3.11.13.13.5.1" to "3.11.13.13.1.1, Entity Perfection - Tax Period (Form 941, Form 941-PR, and Form 941-SS." (IPU 24U0035 issued 01-03-2024)

(75)   Exhibit 3.11.13-2, Form 941(SP) para 2025: Declaración del Impuesto Federal TRIMESTRAL del Empleador - Added new Form 941(SP).

(76)   Exhibit 3.11.13-8, Employment Tax Return Due Date Table - Changed QRT 4 "Dec/Jan/Feb" to "Oct/Nov/Dec." Changed QRT 1 "Fed" to "Feb." (IPU 24U0455 issued 03-27-2024)

(77)   Exhibit 3.11.13-9, Employment Tax Return Due Date Table - Updated the Tax Period Ending, Due Date, Grace Periods, and Delinquent Dates,

(78)   Exhibit 3.11.13-10, Social Security & Medicare Wages Tax Rates - Deleted the factor rate columns.

(79)   Exhibit 3.11.13-11, Action Codes Chart - Deleted the Temporary Guidance to edit AC 231 and 232 instead of 211, 212, 215, 216, 225 and 226. (IPU 24U0423 issued 03-15-2024)

(80)   Exhibit 3.11.13-15, Glossary of Acronyms - Added acronym "TS" defined as Taxpayer Services. Deleted acronym "W&I" and the "definition Wage and Investment."

(81)   Exhibit 3.11.13-19, Form 941 Line Comparison for Years 2023 - 2024 to 2025 - Added new exhibit for 2025, 2024, and 2023 line numbers.

(82)   Exhibit 3.11.13-20, Form 941 Line Comparison for Years 2020 - 2022 to 2025 - Added 2025 line number column

(83)   Exhibit 3.11.13-21, Form 941 Line Comparison for Years 2014 - 2017 to 2025 - Added 2025 line number column.

(84)   Exhibit 3.11.13-24, Form 943 Line Comparison for Years 2020 - 2023 to 2024 - Added 2024 line number column.

(85)   Exhibit 3.11.13-27, Form 944 Line Comparison for Years 2020 - 2023 to 2024 - Added 2024 line number column.

(86)   Exhibit 3.11.13-28, Form 944 Line Comparison for Years 2014 - 2017 to 2024 - Added 2024 line number column.

(87)   Exhibit 3.11.13-30, Form CT-1 Line Comparison for Years 2020 - 2023 to 2024 - Added 2024 line number column.

(88)   Exhibit 3.11.13-31, Form CT-1 Line Comparison for Years 2019 & Prior to 2024 - Added 2024 line number column.

(89)   Various editorial changes have been made throughout this IRM (e.g., IRM titles, subsections, graphics, tax year references, line numbers, grammar, spelling, punctuation, unspan cells, web address links, plain language, etc.).

EFFECT ON OTHER DOCUMENTS

IRM 3.11.13, dated October 31, 2023 (effective January 1, 2024), is superseded. The following IRM Procedural Updates (IPUs), 24U0035 December 29, 2023, 24U0165 January 29, 2024, 24U0251 February 09, 2024, 24U0322 February 29, 2024, 24U0423 March 14, 2024, 24U0455 March 26, 2024, 24U0487 April 04, 2024, 24U504 April 09, 2024, and 24U539 April 17, 2024.

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AUDIENCE

Taxpayer Services, Submission Processing, Document Perfection Tax Examiners.

James L. Fish
Director, Submission Processing
Taxpayer Services

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3.11.13
Employment Tax Returns

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3.11.13-32   Form CT-1 Employer & Employee Tax Percentage Rates & Rate Factor

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3.11.13.1
(02-12-2024)
Program Scope and Objectives

(1) This IRM subsection provides processing instructions for Form 941, Form 941-PR, Form 941-SS, Form 943, Form 943-PR, Form 944, Form 944-SP, Form 945, and Form CT-1 employment tax returns and their related documents.

(2) **Purpose**: The purpose of Document Perfection is to Code and Perfect (Edit) documents.

(3) **Audience**: The primary users of the IRM are Submission Processing Code & Edit Supervisory Tax Technician, Lead Tax Technician and Tax Examining Technicians.

(4) **Policy Owner**: The Director of Submission Processing.

(5) **Program Owner**: Return Processing Branch (RPB), Business Master File (BMF) Section

(6) **Primary Stakeholders**: Other areas that will be affected by these procedures include (but not limited to):

- Accounts Management (AM)
- Chief Counsel (CC)
- Compliance
- Information Technology (IT) Programmers
- Large Business and International (LB&I)
- Small Business Self-Employed (SBSE)
- Statistics of Income (SOI)
- Submission Processing (SP)
- Taxpayer Advocate Service (TAS)
- Tax Exempt and Government Entities (TEGE)

3.11.13.1.1
(11-07-2017)
Background

(1) The purpose of Document Perfection is to code and edit (perfect) returns and other documents for input to the Master File (MF) through the Integrated Submission and Remittance Processing System (ISRP) or the Service Center Recognition Image Processing System (SCRIPS). In addition, Document Perfection forwards any other documents or attachments not related to the processing of the returns to the function responsible for handling them.

(2) Document Perfection is not responsible for checking the validity of the documents being processed. The computer will perform these functions after the returns and other documents are coded and edited as prescribed in this subsection.

3.11.13.1.2
(01-01-2023)
Authority

(1) Authority for these procedures is found in IRC 6201(a) of the Internal Revenue Code and its corresponding Treasury regulations.

3.11.13.1.3
(01-01-2020)
Responsibilities

(1) The Director of Ogden and Kansas City Submission Processing are responsible for monitoring operational performance for the BMF Submission Processing campuses.

(2) The Operations Manager is responsible for monitoring operational performance for their operation.

(3) The Team Manager/Lead is responsible for performance monitoring and ensuring employees have the tools to perform their duties.

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(4)   The Team Employees are responsible to follow the instructions contained in this IRM and keep updated IRM procedures.

3.11.13.1.4
(11-07-2017)
Program Management and Review

(1)   **Program Goals**: Ensure documents are code and edit ready for transcription.

(2)   Program Effectiveness are measured using the following:

- Embedded Quality Submission Processing (EQSP)
- Balanced Measures
- Managerial Reviews

3.11.13.1.5
(11-07-2017)
Program Controls

(1)   Quality Review conducts a statistical valid sample size review of completed work to ensure IRM guidelines are followed.

3.11.13.1.6
(01-01-2025)
Terms/Definitions/ Acronyms

(1)   For Terms, Definitions and Acronyms, See Exhibit 3.11.13-15, Glossary of Acronyms.

3.11.13.1.7
(11-07-2017)
Related Resources

(1)   The following is a list of related resources:

- Servicewide Electronic Research Program (SERP)
- Submission Processing Design Center (SPDC)
- Integrated Data Retrieval System (IDRS)

3.11.13.2
(01-01-2025)
♦Business Master File (BMF) Consistency♦

(1)   The purpose of this initiative is to achieve consistency in the Business Master File (BMF) Code & Edit (C&E) processing IRM's.

(2)   Topics for BMF Consistency have been identified and developed as a coordinated effort between Ogden, Kansas City, and Return Processing Branch BMF Code & Edit/Error Resolution System (ERS).

(3)   BMF Consistency Subsections are identified by a diamond (♦) before and after the title.

(4)   Text in normal print is the common process for BMF returns. The text in **BOLD** print is form specific and applies to this IRM only.

3.11.13.3
(04-10-2024)
♦IRM Deviation Procedures♦

(1)   IRM deviations must be submitted in writing following instructions from IRM 1.11.2.2.3, When Procedures Deviate from the IRM, and elevated through proper channels for executive approval.

3.11.13.4
(01-01-2023)
General Information

(1)   These instructions apply to Employment Tax Returns which will be processed through the Service Center Image Processing System (SCRIPS) or Integrated Submission and Remittance Processing (ISRP) and will interface with the Error Resolution System (ERS).

(2)   Forms 941, 941-PR, 943, and 944 were revised April 2020 and July 2020. Other fields were added as part of the CARES ACT and other COVID-19 legislation enacted in 2020. There will be a need to revert back to prior instructions if or when legislative mandates expire.

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(3) Effective January 1, 2020- All 941, 941-PR, 943, 944, 945, and CT-1 (Revision 2013 and prior) batched to be processed through ISRP must be converted to 2017 line numbers.

(4) The documents to be processed based on the instructions in this chapter are:

- Form 941, Form 941-PR, and Form 941-SS, Employer's Quarterly Federal Tax Return.
- Effective January 1, 2012, Form 941M, Employer's Monthly Federal Tax Return became obsolete. If you receive a loose Form 941M after 201112, give the return to your P&A analyst for forwarding to a designated person in Small Business Self Employed (SBSE).
- Form 943 and Form 943- PR, Employer's Annual Tax Return for Agricultural Employees.
- Form 944 and Form 944(SP), Employer's Annual Federal Tax Return.
- Form 945, Annual Return of Withheld Federal Income Tax.
- Form CT-1, Employer's Annual Railroad Retirement Tax Return.

(5) The documents to be reviewed when attached to documents processed in this chapter:

Note: These documents are detached and routed to Accounts Management for processing.

- Form 941-X, Adjusted Employer's Quarterly Federal Tax Return or Claim for Refund.
- Form 941-X (PR), Ajuste a la Declaracion Federal Trimestral del Patrono o Reclamacion de Reembolso.
- Form 943-X, Adjusted Employer's Annual Tax Return for Agricultural Employees or Claim for Refund.
- Form 943-X (PR), Ajuste as la Declaracion Federal Anual del Patrono de Empleados Agricolas o Reclamacion de Reembolso.
- Form 944-X, Adjusted Employer's Annual Federal Tax Return or Claim for Refund.
- Form 944-X (SP), Ajuste a la Declaracion Federal Anual de Impuestos del Patrono o Reclamacion de Reembolso.
- Form 945-X, Adjusted Annual Return of Withheld Federal Income Tax or Claim for Refund.
- Form CT-1 X, Adjusted Employer's Annual Railroad Retirement Tax Return or Claim for Refund.

(6) Form 942, Employers Quarterly Tax Return for Household Employees, is occasionally received in C&E. Whenever one is received remove from the batch and send to: Internal Revenue Service 3651 S. IH-35 STOP 6112 AUSC Austin, TX 78741. These returns cannot be processed as Form 942 and must be converted to Schedule H.

3.11.13.5
(11-22-2022)
Local Desk Procedures

(1) Some Submission Processing Campuses have developed local use Desk Procedures.

(2) Such procedures are only to be used:

- To supplement existing Headquarters' procedures,

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- To expand Submission Processing Campus Returns and Documents Analysis procedures by incorporating material for other IRMs, Automatic Data Processing (ADP) handbooks, etc.,
- For local routing procedures, and
- Are not limited to the examples listed.

(3) Unit Team Manager must have a signed approval on file from the responsible Operations Manager on all Submission Processing Campus Desk Procedures.

(4) The Operations Manager must review all existing local information and procedures issuance upon receipt of the new IRM revision to ensure conformance with Headquarters procedures.

3.11.13.6
(01-03-2024)
Unprocessable Conditions

(1) A return must contain specific items before it is considered processable. Perfect all documents to the extent possible from schedules and other attachments. The specific items needed are:

- An Employer Identification Number (EIN).
- A legible name (for name control).
- A valid Tax Period.
- Legible tax data, if tax liability is shown.
- A signature attesting to the perjury statement "Jurat" shown on the document.

(2) Conditions that make a document unprocessable are:

- Name so illegible or incomplete that the name control cannot be determined.
- Employer Identification Number (EIN) is other than nine numeric digits which cannot be perfected from information on the return or attachment.
- The document has two or more different EINs.
- Taxpayer has stated on the document or attachment that they have combined liability for more than one Tax Period, or more than one type of tax.

  > **Exception:** Religious orders can report up to 20 calendar quarters on one return (See Publication 517). Furthermore, Section 218 agreement filers can report retroactive coverage back to the first day of the fifth Calendar Year (CY) preceding the year in which the Section 218 agreement modification is sent to the Commissioner of Social Security. For example, if a modification is sent to the Commissioner in 2011, it can establish coverage back to 2006.

- Tax data entries on the document are so incomplete, illegible, or contradictory that the tax liability cannot be determined.
- The document has been mis-blocked.
- Any condition set forth as unprocessable in the sections on processing specific documents.
- The return is unsigned or signed in the wrong location.
- The return has only entity data and no other statements, attachments, or signature by the taxpayer.
- The return is for a Tax Period earlier than the Automatic Processing Date (ADP) date or later than the current return being processed. The first valid period ending - Form 941 - 196203, Form 943 - 196112, Form 944 - 200612 and Form CT-1 - 196203.

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(3) **Processing Unprocessable Documents when perfection is not possible -** On a return with missing or illegible Name, Name Control, In care of Name, EIN, or multiple Tax Periods:

- See IRM 3.11.13.13.1, Tax Period - General.
- See IRM 3.11.13.13.2, Entity Perfection - Employer Identification Number (EIN).
- See IRM 3.11.13.13.3, Entity Perfection - Name Control.
- See IRM 3.11.13.13.4, "In-Care-of Name".

(4) DO NOT send the following unprocessable returns to the "Suspense File":

Note: Local procedures determine where the "Suspense File" will be kept.

- Refund returns that receive an insufficient taxpayer's reply to make them processable or that receive no reply from the taxpayer. Enter Computer Condition Code "X". However, if the only tax data entries are Federal Tax Deposit (FTD) credits or liabilities, or balance due/ overpayment amounts, resolve the computation by entering a sufficient amount on the income tax withholding and total lines to prevent a refund or credit.
- Returns bearing **TC 59X in the left margin**, IRC 6020(b) designation or any other return secured or prepared by a Compliance (Collection) activity.
- Returns which are void of entity data and signature. If the only entries are figures, give the return to your supervisor for an administrative determination. Likewise, if there is an illegible signature on this type of return where even the first alpha letter of the last name cannot be determined, give it to your supervisor.

(5) **All Other Unprocessable Conditions -** Initiate correspondence using the Paperless Correspondence Action Code Procedures or Form 13195 unless other instructions are given in the IRM.

3.11.13.7
(01-01-2025)
♦**Correspondence**♦

(1) Issue correspondence to resolve any conditions causing the return to be unworkable or unprocessable.

Note: **Do not** correspond on returns prepared by collections, IRC 6020(b), or Examination, "Substitute for Return" (SFR).

Example: Do not send Letter 86C when transferring a 6020(b) Form 941-PR from Kansas City to Ogden.

(2) If the return is incomplete and does not appear to be a return meant for filing or is a conduit for providing information (e.g., shows "payment only"), give the return to the lead. The lead must determine the correct course of action. The lead researches for a Transaction Code (TC) 150 and any other information necessary to determine if the return will continue processing, is an amended return, or must be routed to another function. An incomplete return could include any of the following:

- A one-page return, with or without a signature.

Note: Instructions for missing pages 1 or 2 are found at IRM 3.11.13.14 (10), for Form 941 and IRM 3.11.13.19 (12), for Form 944.

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- Incomplete returns indicating "Payment Only".
- Incomplete returns indicating they have previously e-filed.

Note: This list is not all inclusive. tax examiners will see other unusual documents not addressed in this subsection or in other areas of the IRM.

(3)   Examine the return for all unprocessable conditions before initiating correspondence.

- **Form 13195 - 941/943/944/945/CT-1 Correspondence Action Sheet, or a local equivalent of Form 13195, is used to correspond on a return when a condition is present that prevents the return from being processed. See Figure 3.11.13-1**.
- **Paperless Correspondence Action Code Procedures - edit Action Code 211 followed by a dash (-), then the correct Selective Paragraph Codes from Form 13195 and any other paragraph(s) shown on the 21C letter representing the correspondence issue.** See Figure 3.11.13-2.

(4)   **For Form 941, Form 943, Form 944, Form 945, and Form CT-1 see below**:

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IF	AND	THEN
The return needs corre-spondence,	Requires a response,	a. Complete an **approved** Correspondence Action Sheet indicating the letter number (21C, 86C, 854C, 1382C, 1355C, etc.), Master File Tax (MFT), and the correct paragraphs. *Reminder:* Some paragraphs will require fill-ins to enter, such as Tax Period, form number, Document Locator Number (DLN), etc. *Note:* It is now acceptable to receive a missing signature, forms, etc. by fax. Be sure to include the letter paragraph advising the taxpayer of this option when completing Form 13195, or the local equivalent to Form 13195. b. Attach **approved** Correspondence Action Sheet, to the front of the return below the entity area. c. Edit AC "211" (First Correspondence), "215" (Correspondence International) "225" (Correspondence for Signature only), or (for OSC only), "226" (International Correspondence for Signature only) on the return. d. Continue editing the return. e. Leave the return in the batch.

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IF	AND	THEN
The return needs correspondence,	**Does Not** require a response,	a. Complete an **approved** Correspondence Action Sheet indicating the letter number (21C, 86C, 854C, 1382C, 1355C, etc.), Master File Tax (MFT), and the correct paragraphs. *Reminder:* Some paragraphs will require fill-ins to enter, such as, Tax Period, form number, DLN, etc. *Note:* It is now acceptable to receive a missing signature, forms, etc. by fax. Be sure to include the letter paragraph advising the taxpayer of this option when completing Form 13195, or the local equivalent to Form 13195. b. Photocopy first page of return and attach the **approved** Correspondence Action Sheet below the entity area on front of the return copy. Be sure the name and address clearly show above the **approved** Correspondence Action Sheet. c. Forward the copy to the correspondence area. d. Edit an Action Trail (e.g., **21C letter sent**) in the lower left corner going vertically up the side of the return. e. Finish editing the return and leave in the batch.

Note: There are more campus exclusive letters. They are for processing specific forms or conditions. Go to the lead or manager for copies of these letters.

DRAFT

Form **943**

Department of the Treasury
Internal Revenue Service

Employer's Annual Federal Tax Return
for Agricultural Employees

Go to *www.irs.gov/Form943* for instructions and the latest information.

OMB No. 1545-0029

20**24**

Name (as distinguished from trade name)
Diane L Magnolia

Employer identification number (EIN)
00 - 8475932

Trade name, if any

~~Type~~

If address is

941/943/944/945/CT-1 Correspondence Action Sheet	Letter 21-C (01-2023)

21-C Suspense Ind.: R

8 - Kansas City	(01) TIN _____	(02) Tax Period _____	(06) Form _____
	(07) Batch _____	(08) DLN _____	(32) DLN _____
9 - Kansas City EEFax	(01) TIN _____	(02) Tax Period _____	(06) Form _____
	(07) Batch _____	(08) DLN _____	(33) DLN _____
a - Ogden	(01) TIN _____	(02) Tax Period _____	(06) Form _____
	(07) Batch _____	(08) DLN _____	(34) DLN _____

8. _____	G	8/9/a/b	e	*(fill-in)*	**CT- 1 - No tax liability** – deposit amount (15) $ _____
9. Reserved	H	8/9/a/b	e	*(fill-in)*	Reserved
10. _____	I	8/9/a/b	e	*(fill-in)*	Blank lines (16) _____ through line (17) _____ on Form (18) _____
11. _____	J	8/9/a/b	e	*(fill-in)*	**COBRA** - Form (19) _____ Return needs both total payments & number of recipients
12. _____	K	8/9/a/b	e		**Form 941** – Needs completing
13. _____	L	8/9/a/b	e		**Form 943** – Needs completing
14. _____	M	8/9/a/b	e		**Form 944** – Needs completing
15. _____	N	8/9/a/b	e		**Form 945** – Needs completing

Note: For signature, add **Z** and **f** to any above selective paragraph list. Must be in alphabetical order with uppercase letters first and numbers next.

Note: When two correspondence issues exist, add the needed paragraphs to the selective paragraph codes, in alphabetical order, upper case letters first, numbers second, and lower case letters last. <u>Never check two lines.</u>

Note: For MeF correspondence, use 9 instead of 8 for Kansas City and b instead of a for Ogden.

Form **13195** (Rev. 01-2023)   Catalog Number 32912J   publish.no.irs.gov   Department of Treasury – **Internal Revenue Service**

Print your name and title

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name			Firm's EIN	
	Firm's address			Phone no.	

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.   Cat. No. 11252K   Form **943** (2024)

211 – 10(16)2(17)5(18)943

Figure 3.11.13-1 Return Requiring Correspondence - Edit Action Code and correct information from Form 13195 Form 941, Form 943, Form 944 Form 945, or Form CT-1 Correspondence Action Sheet

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DRAFT

Form **941 for 2025:** **Employer's QUARTERLY Federal Tax Return**
(Rev. March 2025)   Department of the Treasury — Internal Revenue Service

950124
OMB No. 1545-0029

Employer identification number (EIN)   `0` `0` – `1` `1` `9` `5` `5` `8` `0`

Name *(not your trade name)*   Howard Beech Jr., DDS

Trade name *(if any)*

Address   2020 Cypress Dr.
    Number   Street   Suite or room number

    Boise   ID   83708
    City   State   ZIP code

    Foreign country name   Foreign province/county   Foreign postal code

Report for this Quarter of 2025
(Check one.)

☐ 1: January, February, March

☒ 2: April, May, June

☐ 3: July, August, September

☐ 4: October, November, December

Go to *www.irs.gov/Form941* for instructions and the latest information.

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

Part 1:   Answer these questions for this quarter. Employers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, and Puerto Rico can skip lines 2 and 3, unless you have employees who are subject to U.S. income tax withholding.

(stamp: RECEIVED 08082025 001 IRS OGDEN, UT)

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	Wages, tips, and other compensation	2
3	Federal income tax withheld from wages, tips, and other compensation	3 4,985.00
4	If no wages, tips, and other compensation are subject to social security or Medicare tax	☐ Check here and go to line 6.

		Column 1		Column 2
5a	Taxable social security wages . .		× 0.124 =	
5b	Taxable social security tips . . .		× 0.124 =	
5c	Taxable Medicare wages & tips. .		× 0.029 =	
5d	Taxable wages & tips subject to Additional Medicare Tax withholding		× 0.009 =	

5e	Total social security and Medicare taxes. Add Column 2 from lines 5a, 5b, 5c, and 5d	5e 7,950.15
5f	Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions) . .	5f
6	Total taxes before adjustments. Add lines 3, 5e, and 5f	6 12,935.15
7	Current quarter's adjustment for fractions of cents	7
8	Current quarter's adjustment for sick pay	8
9	Current quarter's adjustments for tips and group-term life insurance	9
10	Total taxes after adjustments. Combine lines 6 through 9	10
11	Qualified small business payroll tax credit for increasing research activities. Attach Form 8974	11
12	Total taxes after adjustments and nonrefundable credits. Subtract line 11 from line 10 . .	12 12,935.15
13	Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), or 944-X filed in the current quarter	13 11,935.15
14	Balance due. If line 12 is more than line 13, enter the difference and see instructions . . .	14 1,000.00
15	Overpayment. If line 13 is more than line 12, enter the difference	Check one: ☐ Apply to next return. ☐ Send a refund.

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

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.   Cat. No. 17001Z   Form **941** (Rev. 3-2025)

211-10(16)2(17)5d(18)941

Figure 3.11.13-2 Return Requiring Correspondence - Edit using Paperless Correspondence Action Code Procedures

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3.11.13.7.1
(01-01-2023)
♦Definition of Correspondence from Taxpayers♦

(1) Correspondence is all written communications from a taxpayer or their representative, excluding tax returns, whether solicited or unsolicited. This includes:

    a. Written communications in response to IRS requests for information or data.
    b. Written communications, including annotated notice responses, that provide other information or dispute a notice.
    c. A telephone call that results in a written referral or research (Form e-4442, Inquiry Referral).

(2) The key to identifying taxpayer correspondence is to ask the following questions:

    a. Is taxpayer waiting for a response from IRS?
    b. Is taxpayer waiting for IRS to take action?
    c. Is taxpayer asking a question?

Note: A Post-It-Note, Sticky Note, or some other type of note stuck on the return by another function, for example - "Taxpayer (TP) requests penalties be waived" - does not constitute correspondence from the taxpayer.

3.11.13.8
(01-01-2025)
IRS Employee Contacts

(1) The Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (RRA 98) IRC 3705(a), gives identification requirements for all IRS employees working tax-related matters.

(2) All IRS employees who communicate by telephone, face-to-face, or any other method of correspondence with taxpayers or their personal representatives on tax-related matters must give (at a minimum) the following information:

    a. Telephone Contact - Their title (e.g., Mr., Mrs., Ms., Miss), last name and badge identification (ID Card) number. Toll-free employees will also give their location for identification purposes. Treat faxes to taxpayers on tax-related matters as correspondence and include the required information.
    b. Face-to-Face Contact - Their title (e.g., Mr., Mrs., Ms., Miss), give as proper during the conversation, their last name and badge identification (ID Card) number.
    c. Correspondence (sent to the taxpayer and authorized representatives) - A telephone number that taxpayers can call for answers to questions. In addition, manually generated correspondence must have the employee's title (e.g., Mr., Mrs., Ms., Miss), last name, Integrated Data Retrieval System (IDRS) number, and letter system number, which are systemically generated by IDRS. Treat faxes to taxpayers on tax related matters as correspondence and include the required information.
    d. Correspondex letters - Specific employee name and telephone number if the employee initiating the correspondence is in the best position to respond to any questions the taxpayer will have or if the taxpayer is being asked to give more case-related information. If the taxpayer does not need to contact a specific employee, the correspondence needs only an IRS telephone number and standard signature.

(3) When taxpayer requests to speak with a specific employee who previously worked their inquiry or request, or complains about the level of service previously given, make every attempt to resolve the taxpayer's inquiry. If unable to resolve the issue, refer the inquiry using established procedures to the manager.

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(4) Secretaries, receptionists, or other people who answer the telephone in functional offices need to identify themselves. They must provide their badge identification (ID Card) number only if they are answering telephones which are routinely used to give tax or account information.

(5) It is not necessary to repeat the badge identification (ID Card) number on a later contact, when the nature of an employee's work involves multiple contacts with the same taxpayer and the employee has given the taxpayer (either telephone or in-person) their badge identification (ID Card) number on the first contact.

3.11.13.9
(01-01-2025)
Disposition of Documents

(1) Returns that have been batched, numbered and have been coded and edited must be routed to Data Conversion for transcribing.

(2) Returns that have not been batched, numbered and have not been coded and edited must be sent to the Document Perfection function for batching and numbering.

(3) Documents that are withdrawn from processing:

IF	THEN
Leaving the Submission Processing Campus,	Route to Receipt and Control for shipment.
Not leaving the Submission Processing Campus,	Transmit to the right function in the Submission Processing Campus for the required action.
	Note: This includes items detached from documents to be processed that require correspondence, accounting, or other action.

3.11.13.10
(01-01-2025)
Return Editing Guidelines

(1) The following general information can be used when editing Form 941, Form 941-PR, Form 941-SS, Form 943, Form 943-PR, Form 944, Form 944-SP, Form 945, and Form CT-1 returns.

(2) General instructions eliminate repetition of the same instructions for each return. If the general instructions and the specific instructions conflict, follow the specific instructions.

(3) The following criteria must be considered when editing a document:

    a. The return line format on all returns must correspond to the current quarter's or year's (as applicable) revision, or as directed in IRM 3.11.13 procedures for the specific type of return. To convert a return to the current format, you will renumber the lines on the prior revision to the current revision.

    b. Edit all money fields as DOLLARS and CENTS, unless otherwise directed. Editing is not required for any entries less than $1.00.

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      c.   Edit any misplaced or illegible transcription entry to the proper transcription line, by placing an asterisk (*) to the left of the misplaced or illegible entry and edit to the proper transcription line. Editing of the Entity requires an asterisk (*) to the left and lining through the item that is not to be transcribed.

Note: **The entry will have to be computed from other figures on the return or attachment.**

      d.   If numeric line items contain alpha characters, convert to numeric.

          Exception: Notations of "zero," "none," and "blank" do not need to be converted to a numeric equivalent.

      e.   If you can determine that a negative (minus) entry on a transcription line was entered on the incorrect line, asterisk (*) the entry to the left and edit it to the correct line.

(4)   When editing a negative entry always edit the entry with a minus (-) sign to the left of the entry.

(5)   ALL returns will be edited with the applicable code in a designated area on the return.

(6)   After editing, the return and the schedules or attachments return must be in the following sequential order when placed back into the batch This will help ISRP/SCRIPS during data transcription:

- Return page 1.
- Return page 2 (if applicable).
- Return page 3 (if applicable).
- Schedules, in sequential order, if applicable.
- Any attachments.

(7)   All Receipt and Control functions were mandated to locally develop sort procedures for non-remittance returns marked "Amended" or "Corrected" (e.g., not circled). After sorting, these returns are forwarded to Accounts Management (AM) for their consideration as follows:

IF	THEN
A non-remittance return marked "Amended" or "Corrected" (e.g., not circled) is received within Code and Edit,	Do not perfect the return. Forward the return to Accounts Management (AM).
A non-remittance return marked "Amended" or "Corrected" is circled and received within Code and Edit,	Continue to perfect the return using IRM 3.11.13 procedures. Do not forward these to Accounts Management (AM). AM is attempting to re-enter (process) the return as an original.

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3.11.13.10.1
(01-01-2024)
♦**Types of Edit Marks**♦

(1) Edit marks are edited on the return for transcription to the Automated Data Processing (ADP) system through the Integrated Submission and Remittance Processing (ISRP) or SCRIPS. Enter edit marks in brown, red, orange, purple, or green pencil or pen.

(2) Only edit items on the return that are for transcription except where specific instructions require editing of a non-transcribed item. Lines are left blank if the entry would be a zero amount unless otherwise instructed.

(3) Do not obliterate, alter, or erase when deleting or correcting an entry. Always exercise care to ensure the original entry remains legible. Perfected entries provide a legible "edit trail" for anyone who will work with the return later.

(4) Do not re-edit edit marks entered by other areas, such as Collections, Entity or Accounts Management, except to place the marks in the correct area or perfect for legibility.

Exception: Photocopied Returns.

(5) Photocopied Returns - Re-edit or underline any valid, black edit marks. See IRM 3.11.13.11.9, Correspondence Imaging Inventory (CII) Returns, and IRM 3.11.13.11.7, Re-Entry Document Procedures.

(6) For a description of specific edit marks, see the tables below:

EDIT MARKS	SCRIPS FORM 941	ISRP	DESCRIPTION
Asterisk (*)	X	X	Used to delete tax data or to show that an item is not to be transcribed. *Note:* The asterisk must be placed to the left of the entry as close as possible. *Exception:* An asterisk in the signature box shows that the signature is on an attach-ment or is not needed.

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EDIT MARKS	SCRIPS FORM 941	ISRP	DESCRIPTION
Circle	X	X	Used to remove an entry in a C&E Field Only (i.e., Action Code (AC), Computer Condition Code (CCC), Received Date, Schedule Indicator Code (SIC), Schedule R Indicator (SRI), or Tax Period). **Note:** If the taxpayer circles an entry, edit the entry.
Line Through	X	X	**Entity Perfection Only** - Used to delete data. Unless otherwise specified, a horizontal line through data will always show the data is being deleted from the return. **Note:** Always edit an asterisk, as close as possible, to the left of the lined through entry.
Underline	X	X	Used to identify a Name Control or Edit Mark that is to be transcribed.
Arrow		X	**International (OSPC Only)** Arrow country or country codes, province code and postal codes to the proper location.
Check Mark	X	X	Shows that an entry has been manually math verified and is correct.
Minus Sign	X	X	Shows that the entry is negative.
Vertical Line or Decimal Point	X	X	Shows the separation of dollars and cents, if no distinction has been made by the taxpayer.

EDIT MARKS	SCRIPS FORM 941	ISRP	DESCRIPTION
Zero, Dash, None, or N/A	X	X	"Zero", "Dash", "None" or "N/A" are considered valid entries except when specific instructions require editing of an entry.
Edit Marks Made by other IRS Functions	X	X	Edit marks entered by another area (such as Collections, Entity or Accounts Management (AM) are not to be re-edited except to place the marks in the correct area or to perfect for legibility. **Note:** If the edit mark is in orange or pink ink, re-edit using red ink. **Exception:** Photocopied Returns
Photo-copied Returns	X	X	Re-edit or underline any valid, black edit marks. See IRM 3.11.13.11.9, Correspondence Imaging Inventory (CII) Returns, and IRM 3.11.13.30.1 IRM 3.11.13.11.7, Re-Entry Document Procedures
"C/O" or "%"	X	X	Shows the presence of a "In-Care-Of Name" or "Care of Address"
"/"	X	X	A "/" through the entire page, can be used when deleting a form or schedule that is not to be transcribed; or to show information will be on an attached page to make the return complete.

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EDIT MARKS	SCRIPS FORM 941	ISRP	DESCRIPTION
"/" XX "/$" XX represents the two-digit foreign country code.		X	**ISRP ONLY** a. Shows a foreign address. The two-digit alpha foreign country code will be preceded by "/" and followed with "/$" b. See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries. This cannot be used for documents processed via SCRIPS.

3.11.13.10.2
(01-01-2025)
Disallowance of Erroneous Adjustment or Other Entries

(1) Place an asterisk (*) to the left of an adjustment entry if the entry is a payment of an outstanding liability or Failure to Deposit (FTD) and not a true adjustment of income tax withholding or Social Security/Medicare or Railroad Retirement Tax Act (RRTA) tax liability for a prior period. The indication can be in the form of an attachment on the return.

   a. Prepare a Form 3465, Adjustment Request, and route to Accounts Management (AM).
   b. If the taxpayer shows that a FTD payment has been made on a return which does not provide for such payments, such as Form 8752, the money can be located on a Form 941 module and AM must be notified to transfer the money from the Form 941 module. See Figure 3.11.13-3.

Note: Photocopy related materials and attach to the back of the Form 3465 and route to Accounts Management (AM).

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Figure 3.11.13-3 Deposit Made on Wrong Form

3.11.13.10.3
(10-27-2015)
Non-Taxable Returns
with No Line Entries

(1)   Process a signed return containing no line entries as a non-taxable return. This includes a signed return with a CP 139 attached or with a notation indicating not liable to file for the quarter such as "No Employees This Quarter", "No Wages Paid This Quarter", etc. Edit Schedule Indicator Code (SIC) 1. See Figure 3.11.13-4.

Note: If not signed, follow Signature Correspondence procedures.

3.11.13.10.3   Internal Revenue Manual   Cat. No. 33485T (11-07-2024)
33485003   Any line marked with a #
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DRAFT

Form 941 for 2025: Employer's QUARTERLY Federal Tax Return
(Rev. March 2025)
Department of the Treasury — Internal Revenue Service

950124

OMB No. 1545-0029

Employer identification number (EIN)   0 0 – 5 6 2 8 4 4 7

Name (not your trade name)   Alder and Elm

Trade name (if any)

Address   1927 Poplar Place
Number   Street   Suite or room number

Providence   RI   02904
City   State   ZIP code

Foreign country name   Foreign province/county   Foreign postal code

Report for this Quarter of 2025
(Check one.)

☒ 1: January, February, March

☐ 2: April, May, June

☐ 3: July, August, September

☐ 4: October, November, December

Go to www.irs.gov/Form941 for instructions and the latest information.

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

Part 1:   Answer these questions for this quarter. Employers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, and Puerto Rico can skip lines 2 and 3, unless you have employees who are subject to U.S. income tax withholding.

1

No Wages Paid 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   Wages, tips, and other compensation   2 .

3   Federal income tax withheld from wages, tips, and other compensation   3 .

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

Column 1   Column 2

5a   Taxable social security wages   . × 0.124 = .

5b   Taxable social security tips   . × 0.124 = .

5c   Taxable Medicare wages & tips   × 0.029 =

Part 5:   Sign here. You MUST complete both pages of Form 941 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.

DRAFT

Sign your name here   *Jim Alder*

Print your name here

Print your title here

Date   /   /

Best daytime phone

9   Current quarter's adjustments for tips and group-term life insurance   9 .

10   Total taxes after adjustments. Combine lines 6 through 9   10 .

11   Qualified small business payroll tax credit for increasing research activities. Attach Form 8974   11 .

12   Total taxes after adjustments and nonrefundable credits. Subtract line 11 from line 10   12 .

RECEIVED
001   04152025   IRS-KCSC
KANSAS CITY MO

13   Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), or 944-X filed in the current quarter   13 .

14   Balance due. If line 12 is more than line 13, enter the difference and see instructions   14 .

15   Overpayment. If line 13 is more than line 12, enter the difference   . Check one: ☐ Apply to next return. ☐ Send a refund.

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

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.   Cat. No. 17001Z   Form **941** (Rev. 3-2025)

Figure 3.11.13-4 Non-Taxable Return with No Line Entries

(2)   Starting January 1, 2009, a taxpayer filing under IRC 3509 for "Misclassified Employees" is instructed to file a Non-Taxable Return with a zero on Line 10, write across the top of the return "Misclassified Employees", complete Part 5 (signature field), and attach Form 941-X to the return. When a Non-Taxable

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33485004

3.11.13.10.3

Form 941 return is received with "Misclassified Employees" written in the top margin and Form 941-X is attached process as follows:

a.   Edit Action Trail "94X to AM"
b.   Edit Computer Condition Code (CCC) "M"
c.   Edit CCC "X" to the return. This will prevent any payment from refunding while the adjustment is being processed.
d.   Detach Form 941-X and route to Accounts Management (AM) on Form 3465. Edit in remarks "3509".

Exception: If a taxpayer files a Return for ″Misclassified Employees″ and has tax data, route the return and attachments to Accounts Management.

Note: If Form 941-X is attached, the Form 941 will not have "Misclassified Employee" written across the top of the return, look for an indication the taxpayer is filing under IRC 3509 on Form 941-X Line 22 on the September 2010 revision. The taxpayer is instructed to check the box to show the adjustment involves reclassified workers. When the box is checked follow the procedures above a) - c).

(3)   Process a Non-Taxable return with any indication of "Final", "No longer in business", "Do not file this form", "Previously Filed a Final Return", etc., using the following table:

IF	AND	THEN
Only the Entity information is present on the return and the return is signed,	There is an indication of filing a Final Return,	Edit SIC 1, as applicable. **Note:** If there is not an entry on the "Final date you paid wages" line, do not correspond for the entry (See IRM 3.11.13.12.2 for Computer Condition Code F).

IF	AND	THEN
Only the Entity information is present on the return and there are no attachments containing tax data and the return is NOT SIGNED	There is an indication of filing a Final Return or an indication of Previously Filed Final Return (i.e., a date of final wages in a previous quarter)	a. Research IDRS for status of filing requirement. b. If the filing requirement is finalized (closed) or there is no filing requirement for the form being filed; then destroy the return. c. If the filing requirement is open process the return and correspond for signature. ***Note:*** Do not destroy the return if it has been secured.

3.11.13.10.4
(01-01-2020)
♦**Foreign Currency**♦

(1) For returns completed in other than U.S. currency, process as filed. However, if corresponding for missing/incomplete item(s), include in the letter to resubmit in U.S. currency.

3.11.13.11
(01-01-2023)
Special Conditions / Returns

(1) Follow the instructions in this subsection, unless otherwise instructed.

3.11.13.11.1
(01-01-2023)
♦**Amended Returns**♦

(1) A return is considered Amended based on the following:

- The Amended Box is checked.
- Words such as "Supplemental", "Corrected", or "Additional" are present.
- Any indication from the taxpayer that a previous return was filed.

Note: Words such as Copy or Duplicate are not sufficient indicators and must be accompanied by a statement from the taxpayer that a previous return was filed.

(2) Examine the return for attachments.

- Do not separate any related attachments from the return the taxpayer has submitted to explain the reason for the Amended return; AM will use this information.

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- Detach any unrelated documents and route them to the correct function using Form 4227. Edit an Action Trail on the return.

(3) There is an indication the return is amended and:

IF	THEN
TC 59X or ICS was entered on the return by Compliance services,	**Do not edit CCC "G."** Process the return as an original.
The return is stamped "Delinquent Original Cleared for Processing" by Statute,	**Do not edit CCC "G."** Process the return as an original.
Form 3893 or Form 13596 is attached,	**Do Not edit CCC "G."** Process the return as an original.
None of the above are present,	**Forward Return to Accounts Management (AM).**

Note: The Receipt and Control function within all BMF Submission Processing Campuses were mandated to locally develop sort procedures for **non-remittance Employment Returns** marked "Amended" or "Corrected." After sorting, these returns are forwarded to Accounts Management (AM) for their consideration. Therefore, if a non-remittance return marked "Amended" or "Corrected" is received within Code and Edit, **do not perfect the return;** forward the return to AM. This is a minimum acceptable standard. Additionally, Code and Edit will receive returns with "Amended" or "Corrected" circled. DO NOT FORWARD THESE RETURNS TO AM. These returns are being re-input as original returns by AM. Therefore, continue to perfect the return using the Code and Edit procedures provided in IRM 3.11.13. See Figure 3.11.13-5, Editing an Amended Return.

3.11.13.11.1   Internal Revenue Manual   Cat. No. 33485T (11-07-2024)
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DRAFT   ★ **AMENDED** ★

Form **941 for 2025:** Employer's QUARTERLY Federal Tax Return
(Rev. March 2025)   Department of the Treasury — Internal Revenue Service

950124

OMB No. 1545-0029

Employer identification number (EIN) 0 0 – 0 0 7 7 3 3 7

Name (not your trade name) **Missy Q. Magnolia**

Trade name (if any) **Magnolia Realty, Inc.**

Address **13613 Poplar Court**
Number   Street   Suite or room number

Salt Lake City   **UT**   **84100**
City   State   ZIP code

Foreign country nan...

Report for this Quarter of 2025
(Check one.)

☐ 1: January, February, March

☒ 2: April, May, June

☐ 3: July, August, September

☐ 4: October, November, December

Go to *www.irs.gov/Form941* for instructions and the latest information.

Read the separate instruc...

NOTE: If non-remittance, DO NOT edit; Route to Accounts Management following local procedures.

Part 1: Answer these... ...onwealth of the Northern
Mariana Islan... ...have employees who are
subject to U.S...

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 Wages, tips, and other compensation . . . . **2** 30,000 . 00

3 Federal income tax withheld from wages, tips, and other compensation . . . . . . **3** 3,000 . 00

RECEIVED
100
08082025
OGDEN, UT
IRS OSC

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

		Column 1		Column 2
5a	Taxable social security wages	30,000 . 00	× 0.124 =	3,720 . 00
5b	Taxable social security tips	.	× 0.124 =	.
5c	Taxable Medicare wages & tips	30,000 . 00	× 0.029 =	870 . 00
5d	Taxable wages & tips subject to Additional Medicare Tax withholding	.	× 0.009 =	.

5e Total social security and Medicare taxes. Add Column 2 from lines 5a, 5b, 5c, and 5d . . . . . **5e** 4,590 . 00

5f Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions) . . **5f** .

6 Total taxes before adjustments. Add lines 3, 5e, and 5f . . . . **6** 7,590 . 00

7 Current quarter's adjustment for fractions of cents . . . . **7** .

8 Current quarter's adjustment for sick pay . . . . **8** .

9 Current quarter's adjustments for tips and group-term life insurance . . . . **9** .

10 Total taxes after adjustments. Combine lines 6 through 9 . . . . **10** .

11 Qualified small business payroll tax credit for increasing research activities. Attach Form 8974 **11** .

12 Total taxes after adjustments and nonrefundable credits. Subtract line 11 from line 10 . . **12** 7,590 . 00

13 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), or 944-X filed in the current quarter **13** 7,590 . 00

14 Balance due. If line 12 is more than line 13, enter the difference and see instructions . . . **14** .

15 Overpayment. If line 13 is more than line 12, enter the difference _____ . Check one: ☐ Apply to next return. ☐ Send a refund.

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

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.   Cat. No. 17001Z   Form **941** (Rev. 3-2025)

Figure 3.11.13-5 Editing an Amended Return

(4) The following data must be present on all amended returns:

- Name Control,
- EIN,

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- Tax Period,
- IRS Received Date,
- Signature, and
- Edit CCC "G", see IRM 3.11.13.12.2(3).

Note: No further editing is required.

#
#
#
#
#
#
#
#
#

3.11.13.11.2
(03-27-2024)
Early-Filed Returns Quarterly and Annual

(1) An Early Filed quarterly return is defined as a filed return where the Tax Period Beginning Date, is after the current (received) date.

(2) An Early Filed annual employment return is defined as a filed return where the Received Date is prior to the Tax Period Ending date.

(3) Below are the procedures to process an Early Filed Return:

Note: When correspondence issues are present on an Early Filed return, edit the Correspondence Action Code to the return and edit the Suspense Action Code (AC 480) on Form 4227.

Exception: See IRM 3.11.13.13.1.1, Entity Perfection - Tax Period (Form 941, Form 941-PR, and Form 941-SS, if Multiple Tax Periods are shown.

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IF	THEN
The return is an Early Filed and is not a "Final", **_Note:_** For Form 941, see IRM 3.11.13.13.1.1, Entity Perfection - Tax Period (Form 941, Form 941-PR, and Form 941-SS, IF/THEN table procedures.	1. Edit Action Code 480 in the left-hand side of the bottom margin of the return, 2. Leave return in batch and continue processing.

The return is an Early Filed and a "Final",	1. Edit CCC "F" on the return,
	2. Edit Action Code 480 in the left-hand side of the bottom margin of the return,
	   Note: Edit Action Code 480 only when the criteria for the applicable return Tax Period stated in (1) or (2) has been met.
	3. Leave return in batch and continue processing.
	   Note: See IRM 3.11.13.10.3, Non-Taxable Returns with No Line Entries.

3.11.13.11.3
(01-01-2023)

♦**Use of FAX for Taxpayer Submission**♦

(1) Tax return information can be received via fax as part of return perfection even if a taxpayer signature is required. In circumstances where contact with the taxpayer has been made and documented, **faxed signatures are acceptable.** For more information about accepting signed taxpayer documents by fax, see the most recent revision of the IRS Policy for Use of Fax, available at *http://imdtrack.web.irs.gov/IG_Uploads/IRS.gov_No/NHQ-01-1019-0001.pdf*.

(2) Contact with the taxpayer will be by telephone or correspondence. Follow local procedures to determine which method of contact will be used.

(3) Code & Edit examiners will show the fax paragraph on Form 13195, Correspondence Action Sheet, or alternative version of the correspondence sheet, to advise taxpayers of the option to fax their response.

(4) Use the following resources to make sure you are speaking with the taxpayer or authorized representative before disclosing any tax information:

- IRM 21.1.3.2.3, Required Taxpayer Authentication.
- IRM 21.1.3.2.4, Additional Taxpayer Authentication.

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(5)   Before leaving any messages on a taxpayer's answering machine, review:

- IRM 10.5.1.6.7.2, Answering Machine or Voicemail.
- IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance.

3.11.13.11.4
(08-26-2021)
♦Criminal Investigation
Referral♦

(1)   Criminal Investigation (CI) investigates potential criminal violations of the Internal Revenue Code (IRC) and related financial crimes. Criminal violations of the IRC include willful attempts to evade or defeat the income tax. Criminal tax violations also include the willful failure to collect or pay over tax and false claims for refunds based on bogus return information.

(2)   If CI has stamped the return, do not send for further CI action.

#

REFUND CLAIM	OGDEN AND KANSAS CITY
	1. Make a copy of the first two pages of the tax return along with any page of the return that appears suspicious. 2. Attach Form 4227, Intra-SC Reject or Routing Slip, to the copy. 3. Route the copy to Ogden, Mail Stop 9001, Criminal Investigation (CI). 4. Edit an action trail "Copy to CI", or "CI Referral", or similar language in the lower left corner going vertically up the side of the return. 5. Edit Action Code 341 or CCC "U" (whichever is applicable) on the return. See IRM 3.11.13.11.8, Refund Returns - (45-Day Jeopardy and High Dollar Refunds) 6. Continue processing the return.

#

(4)   Because of the repetitive nature of the Code and Edit (C&E) function, C&E Tax Examining technicians often recognize income tax return data which is outside of the norm for data found on similar returns for each income tax return type. If C&E finds return characteristics not meeting Audit Code or Exam referral criteria it deems suspicious, CI is available to review the referral.

(5)   If a suspicious return is found, do the following:

a.   Make a copy of the first two pages of the tax return along with any page of the return that appears suspicious.
b.   Attach Form 4227, Intra-SC Reject or Routing Slip, to the copy.

c.   Route the copy as shown in the table below.

OGDEN	KANSAS CITY
Mail Stop 9001, Criminal Investigation (CI)	Mail Stop S2 9000, Criminal Investigation (CI)

d.   Edit an action trail "Copy to CI", or "CI Referral", or similar language in the lower left corner going vertically up the side of the return.

e.   Continue processing the return.

f.   If the return fits other criteria (e.g., Frivolous Argument), take proper action.

3.11.13.11.5
(01-01-2021)
♦**Examination (Exam)**

(1)   The primary goal in identifying tax returns for examination is to promote the highest degree of voluntary compliance. Examination gives support and helps Submission Processing (SP) with any questionable return found during processing. Exam has a vast multitude of programs and tolerance criteria already found in several IRM sections. SP can refer any questionable return to Exam, unless prohibited by instructions currently found in several IRMs.

3.11.13.11.6
(01-01-2025)
♦**Frivolous Argument**♦

(1)   Businesses use frivolous arguments for expressing dissatisfaction with the substance, form, or administration of the tax laws by trying to illegally avoid or reduce tax liabilities. See IRM 25.25.10, Frivolous Arguments, and Exhibit 3.11.13-14, Potential Frivolous Arguments for Examination Review, for a list of recognized frivolous arguments made by businesses.

(2)   Review the return to determine whether it appears to be a frivolous return.

IF	THEN
The return meets any of the conditions identified as a frivolous return. See Exhibit 3.11.13-14, Potential Frivolous Arguments for Examination Review. ***Caution:*** If the return shows an Action Code 331, a CCC "X" and has a Form 4227 attached with the remarks, "Refer to Exam FRP for audit after processing", continue to next procedures.	Remove the return from the batch and place the return in the locally designated basket for Examination, Frivolous Return Program (FRP) to review. ***Note:*** IRM 25.25.10.2.1, Campus FRP Coordinators, requires Examination to expedite the return and make a determination whether it qualifies as a frivolous return within two business days. If a determination is not made within the allowed time frame, the Examination examiner will edit on the return Action Code 331 in the lower left-hand margin of the return.

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IF	THEN
Examination has selected the return as frivolous, e.g., shown by an Action Code 331, a CCC "X", and a Form 4227 with the remarks, "Refer to Exam FRP for audit after processing", but sends the return for processing,	Continue to process the return using the procedures in the IRM 3.11.13. for your function. However, do not circle or void the Action Code indicating a frivolous return.

(3)   Do not consider the following as frivolous:

- Returns that have only zeros, blanks, or no entries.
- Returns showing "None," "Not Liable," etc.
- Returns showing no evidence of a frivolous argument.

3.11.13.11.7
(01-01-2023)
♦**Re-Entry Document Procedures**♦

(1)   Reprocess a return posted to the wrong account or module to post it to the correct account module.

(2)   Each re-entry return must have a Form 3893, Re-Entry Document Control, or Form 13596, Reprocessing Returns, attached.

- Form 3893 is used to re-input documents that have not posted to an account or module.
- Form 13596 is used to reprocess documents to the correct account or module, that had previously posted to the wrong account or module.

(3)   Always leave the Form 3893 or Form 13596 on the front of the return. It must remain as a permanent part of the document. See Figure 3.11.13-6, for an example of Form 3893 attached to a return.

Exception: If the return is more than two years and nine months from Return Due Date, do not use Form 3893 or Form 13596 reprocessing procedures. Route the return to the Statute Control Function following statute procedures.

3.11.13.11.7   Internal Revenue Manual   Cat. No. 33485T (11-07-2024)
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00141-228-56202-5

Form **941 for 2024** 2025   Employer's QUARTERLY Federal Tax Return   950124
(Rev. March 2024)   Department of the Treasury — Internal Revenue Service
2506   OMB No. 1545-0029

00-0321890 ✗   Employer identification number   0 0 – 1 1 2 4 3 8 4

Report for this Quarter of 2024
(Check one.)

Name (not your trade name)   *Amanda Kay Willow, DDS PC*

Trade name (if any)   *Amanda Kay Willow, Owner*

Address   *3319 E Cypress Drive   Suite B-3*
Number   Street   Suite or room number

Billings   City   *MT* State   *59101* ZIP code

Foreign country name   Foreign province/county   Foreign postal code

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

Go to *www.irs.gov/Form941* for instructions and the latest information.

Re-Entry Document Control	File Type	1. Alpha/Numeric block control no.	2. Document locator number	
	[ ] IMF [X] BMF [ ] Other:	**F1Q**	**00141-228-56202-5**	orthern who are

3. Batch number	4. Document count	5. Credit amount	6. Debit amount	
6839	**1**			2

7. Transaction code	8. Transaction date	9. Header MFT code	10. Secondary amount	
	09/11/25	**01**		3.21 7.00

11. Re-entry source code (check one)

[X] **R - Reprocessable:** Has posted to MF incorrectly; not open on SCCF. Check applicable box in Block 19.
[ ] **N - Reinput of Unpostable Document:** Has not posted to MF; open on SCCF. Check applicable box in Block 18.
[ ] **4 - SC reinput:** Has not posted to MF; open on SCCF. Check applicable box in Block 18.

12. DLN year digit

13. RPS return; payment has posted to same account with matching DLN   [X]

to line 6.

14. Remarks	15. Process as	16. Serial number
Please Process as Original – EIN: 00-0321890 / 202506 / AMAN	[ ] Remittance (Enter the amount in Item 5 or 6) [ ] Non-Remittance (Items 5, 6, and 10 are normally blank)	**02**

17. Prepared by	Telephone ext.	Date	18. Reinput document	19. Reprocessable document (must be non-remittance)	
0027505129	**4113**	**10/10/25**	[X] SC reject [ ] Tape deletion [ ] SCCF review [ ] Other:	[X] EIN or SSN corrected [ ] Tax period corrected [ ] Corrected to original return [ ] Other:	5.42

[ ] Accounting: [ ] Data Control   [ ] Unpostables
[ ] Adjustments: [ ] Examination   [ ] Other:
[ ] Collection   [X] Rejects

Form **3893** (Rev. 1-89)   , U.S. Government Printing Office: 1991 — 517-016/49075   Cat. No. 22525M   Department of the Treasury Internal Revenue Service

2.42
.01

8	Current quarter's adjustment for sick pay	8	.
9	Current quarter's adjustments for tips and group-term life insurance	9	.
10	Total taxes after adjustments. Combine lines 6 through 9	10	**10,702.43**
11	Qualified small business payroll tax credit for increasing research activities. Attach Form 8974	11	.
12	Total taxes after adjustments and nonrefundable credits. Subtract line 11 from line 10 .	12	**10,702.43**
13	Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), or 944-X filed in the current quarter	13	**10,702.43**
14	Balance due. If line 12 is more than line 13, enter the difference and see instructions . . .	14	.
15	Overpayment. If line 13 is more than line 12, enter the difference . . .		.	Check one: [ ] Apply to next return. [ ] Send a refund.

RECEIVED   08152025   OGDEN UT IRS

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

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.   Cat. No. 17001Z   Form **941** (Rev. 3-2024)

Figure 3.11.13-6 Form 3893- Re-Entry Document Control

(4)   Examine Form 3893 or Form 13596 to determine the action needed to make the return processable.

Cat. No. 33485T (11-07-2024)   Internal Revenue Manual   **3.11.13.11.7**
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Caution: If the IRS Received Date is two years and nine months or more after the Return Due Date, refer to Statute procedures before re-entering or reprocessing the return. See IRM 3.11.13.11.11, Statute Returns.

3.11.13.11.7.1
(01-01-2024)

♦**Form 3893 - Re-Entry Document Control**♦

(1) Form 3893, Re-Entry Document Control, is used to re-input a return that has not posted to an account or module.

(2) If more than one return is in the batch and only the top Form 3893 has an entry in Box 1 (Alpha/Numeric block control no.), edit all returns using current processing instructions and keep all returns clipped together.

(3) Circle the CCC "G" if present.

(4) Do not edit CCC "G" on amended returns.

(5) Do not send Letter 1382-C, Penalty Removal Request Incomplete, if a request for reasonable cause is attached.

(6) If the return is not edited according to current processing instructions, circle any Action Codes, Computer Condition Codes and any other edit marks that are no longer applicable. Re-edit according to current processing instructions.

(7) If the return is edited according to current processing instructions, ensure that the information from Form 3893 is edited on the return.

FORM 3893	ACTION TAKEN
Box 14 (Remarks),	Ensure that the information is edited to the return.
Box 15 (Process as),	1. Circle any green rocker and edit marks that will show a receipt of remittance. 2. Do not change any tax due amounts.

(8) Examine returns that have any color other than **red** editing in the tax data section to determine if the corrections are the result of improper perfection or taxpayer error.

IF	THEN
Improper perfection,	Edit the same correction in red to the correct area.
Taxpayer error,	Leave the entries as shown on the document.

(9) An IRS Received Date must be present on all re-input returns.

IF	THEN
Received date is not present,	Use the due date for the Tax Period shown on the return as the Received Date. Edit the date to the middle of the return.
Multiple received dates are present,	Circle all but the earliest date.

(10) When more information is still needed to make the return processable, prepare **Form 13195 or local equivalent of Form 13195 or Paperless Correspondence** or Form 4227 for the correct action (e.g., correspondence, research).

(11) When perfection is not possible, edit Action Code 640 on the return and attach Form 4227 notating, "Perfection not possible" and leave in batch.

3.11.13.11.7.2
(01-01-2024)
♦**Form 13596 -
Reprocessing Returns**♦

(1) Form 13596, Reprocessing Returns, is used to reprocess a return to the correct account or module that had previously posted to the wrong account or module.

(2) Circle CCC "G" if present.

(3) **Do not** edit CCC "G" on amended returns.

(4) **Do not** send Letter 1382-C, Penalty Removal Request Incomplete, if a request for reasonable cause is attached.

(5) If the return is not edited according to current processing instructions circle any Action Codes, Computer Condition Codes and any other edit marks that are no longer applicable. Re-edit according to current processing instructions.

(6) If the return is edited according to current processing instructions, ensure that the information from Form 13596 is edited on the return.

FORM 13596	ACTION TAKEN
TIN correction,	Edit correct TIN on return.
Tax Period correction,	Edit correct Tax Period ending on return.
Reasonable cause,	Edit the correct Computer Condition Code: 1. Edit CCC "R" if the "FTF" box is checked. 2. Edit CCC "D" if the "FTP" box is checked.

(7) Examine returns that have any color other than **red** editing in the tax data section to determine if the corrections are the result of improper perfection or taxpayer error.

IF	THEN
Improper perfection,	Edit the same correction in red to the correct area.

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IF	THEN
Taxpayer error,	Leave the entries as shown on the document.

(8)   A Received Date Stamp must be present on all reprocessed returns.

IF	THEN
Received date is not present,	Use the due date for the Tax Period shown on the return as the Received Date. Edit the date to the middle of the return.
Multiple received dates are present,	Circle out all but the earliest date.

(9)   Circle any green rocker and edit marks that will show a receipt of remittance.

(10)   When other information is still needed to make the return processable, prepare approved Correspondence Action Sheet or Form 4227 for the correct action (e.g., correspondence, research).

3.11.13.11.8
(01-01-2025)
♦**Refund Returns -
45-Day Jeopardy and
High Dollar Refunds**♦

(1)   Document Perfection is responsible for identifying refunds and for initiating requests for manual refunds.

Note: Expeditious processing of refund returns is critical if the 45-day period is about to expire.

3.11.13.11.8   Internal Revenue Manual   Cat. No. 33485T (11-07-2024)
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IF	THEN
A refund is batched in a non-refund batch,	1. Pull the return from the non-refund batch and merge into a refund batch using local procedures. 2. Code and edit the return as completely as possible. **Note:** Follow the instruction below when the processing date is more than 20 days after the Received Date, or the Return

The processing date is more than 20 days after Received Date or, the Return Due Date (whichever is later) which means the 45-day interest free period is in jeopardy and the refund amount is
 	
Note: Refund in this instruction means only the amount requested to be refunded to the taxpayer, not over payments transferred to other periods.
	a. Unnumbered Returns:
	  1. Pull the return from the batch.
	  2. Code and edit the return as completely as possible.
	  3. Edit Action Code 341.
	  4. Give the return to the manager for expedite processing.
	
	b. Numbered Returns:
	  1. Code and edit the return as completely as possible.
	  2. Edit Action Code 341 and leave in batch.

\#
\#

\#

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IF	THEN	
Note: Refund in this instruction means only the amount requested to be refunded to the taxpayer, not over payments transferred to other periods.	a. Unnumbered Returns: 　1. Pull the return from the batch. 　2. Code and edit the return as completely as possible. 　3. Edit Action Code 341 for numbered and unnumbered returns. 　4. Make a copy of the return for Criminal Investigation (CI). See IRM 3.11.13.11.4. 　5. Expedite processing. b. Numbered Returns: 　1. Code and edit the return as completely as possible. 　2. Edit Action Code 341 and leave in batch.	# # #
The Taxpayer Services (TS), Submission Processing Liaison for TAS walks a return through C&E,	In addition of normal editing, perform the actions below: 1. Edit CCC "O" to freeze the refund. 2. Edit CCC "Y" to send the return to ERS.	

3.11.13.11.9
(01-01-2024)
♦**Correspondence Imaging Inventory (CII) Returns**♦

(1) Correspondence Imaging Inventory (CII) is an inventory system for scanning all Accounts Management (AM) receipts into digital images and working the cases from those images.

Note: Correspondence Imaging System (CIS) changed to Correspondence Imaging Inventory (CII).

(2) "CII" returns are shown with "CII Image. Do not correspond for signature" stamped below the signature line or "CII" annotated on the front of the return.

(3) Verify all edit marks and ensure placement is correct on a "CII" return.

IF	THEN
The edit marks are in black,	Underline the edit mark if correct or circle if incorrect.
The edit marks are red or green,	Circle if incorrect.
The edit marks are missing or incorrect,	Perfect, as necessary.

(4) Follow the correspondence instructions below for processing "CII" return:

IF	AND	THEN
The "CII" return has a Form 13596 attached, ***Note:*** If there is an indication on the return that correspondence has been sent (e.g., CCC "3" is edited on the return), do not route the return to Accounts Management (AM). Continue processing the return.	The return is not complete (e.g., missing signature, schedules, or forms),	a. Do not correspond. b. Remove the return from the batch and route to AM. c. If the return comes back from AM with incomplete information, send the return to AM again to secure all the missing information. show "More information needed to process incomplete CII return", or similar language on Form 4227, Intra-SC Reject or Routing Slip (or other proper routing slip). ***Note:*** Do not correspond for missing information on "CII" reprocessable returns.
The "CII" return has a Form 13596, Re-processing Returns, attached and the return is incomplete (e.g., missing signature, schedules, or forms),	The return shows correspondence was sent (e.g., CCC "3" is edited on the return),	Do not route the return to AM. Continue processing the return.
The "CII" return does not have a Form 13596 attached,	The return is not complete (e.g., missing signature, schedule, or forms),	Follow normal correspondence procedures.

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3.11.13.11.10
(01-01-2025)
♦Compliance Secured/Prepared Returns♦

(1) Compliance functions (Collections or Examination) secure returns from the taxpayer and also prepare returns if the taxpayer does not provide them.

Note: If "RD" is notated on the return **and not circled**, remove from the batch and route to Collections.

    a.   Prepared tax returns are notated with "6020(b)" or "SFR" (Substitute for Return).

    b.   Secured tax returns are notated with "TC 59X" or "ICS" (Integrated Collection System) or notated Process as Original with an attached Form 13133, Expedite Processing Cycle. The "Delinquent Return" box on Form 13133 must be checked.

        Note: Secured returns noted with **599** in the left margin and **Possible Duplicate** or **Potential Duplicate** in the top margin must be processed as an original return. The notation of Possible/Potential Duplicate is relevant to Collections, a second return is being processed because the first return did not post as anticipated.

3.11.13.11.10.1
(01-01-2025)
♦IRC 6020(b) - Prepared by Collection♦

(1) When the taxpayer does not file a required return, IRC 6020(b) is the authority for the IRS to prepare the return. See Figure 3.11.13-7.

(2) These returns are identified by a notation, such as: "PREPARED AND SIGNED UNDER AUTHORITY OF IRC 6020(b) OF THE INTERNAL REVENUE CODE" (or any notation of "IRC 6020(b)"), which is located in the center bottom margin Page 1 or Page 2 of the return. These returns must also show **TC 599 cc 38** or **TC 599 cc 63** in the left upper margin.

    a.   Returns must have a Received Date. If no Received Date is present per the Compliance Function, follow the normal procedures for editing the Received Date.

    b.   Returns must be signed by Compliance Function Representative. If not signed, route to Rejects to cancel the DLN appearing on the document. Then, using local procedures, mail to the following address:
       Internal Revenue Service
       2970 Market St
       Mail Stop 5.E04.114
       Philadelphia, PA 19104

        Note: Starting July 1, 2013, we will accept the Revenue Officers (RO) electronic signature or typed signature as a valid signature on the return.

        Note: Accept a 6020(b) return as signed, when Form 5604 6020(b) Action Sheet is attached, and a signature is in the **Signature of Initiating Collection Employee** box.

        Note: Accept the **Revenue Officers (RO) signature** anywhere on the return.

        Note: Consider a **6020(b) return signed by the taxpayer** as a signed return.

    c.   Edit CCC "4" See IRM 3.11.13.12.2.

        Note: CCC "R" must not be used with CCC "4".

3.11.13.11.10   Internal Revenue Manual   Cat. No. 33485T (11-07-2024)
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d. **Edit SIC 1 to Form 941, Form 943, Form 944 and Form 945**

e. Edit CCC "D" if the Compliance Function notates: "DO NOT ASSESS FAILURE TO PAY PENALTY" **and** the Return Due Date (without regard to extensions) is July 30, 1996, or prior.

> *Note:* Do not edit CCC "D" if the Return Due Date is after July 30, 1996 (without regard to extensions) even if the Compliance Function representative notates "DO NOT ASSESS FAILURE TO PAY PENALTY".

f. **Do Not** correspond with the taxpayer for unprocessable conditions. If the return is completely unprocessable, edit CCC "3" and continue processing.

g. Edit CCC "W" if the Received Date is more than two years and nine months after the Return Due Date. **Do Not** send the return to Statute Control.

h. If **only the total taxes is present**, perfect as withholding tax only.

Cat. No. 33485T (11-07-2024)   Internal Revenue Manual   **3.11.13.11.10.1**
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DRAFT

Form **941 for 2025:** Employer's QUARTERLY Federal Tax Return
(Rev. March 2025)   Department of the Treasury — Internal Revenue Service

950124
OMB No. 1545-0029

Employer identification number (EIN) 0 0 – 0 1 2 6 7 9 8

Name (not your trade name)   Michael R. Mangrove

Trade name (if any)   Mangrove Mongolian BBQ

Address   6642 Larch St.
Number   Street   Suite or room number

Buffalo   NY   14240
City   State   ZIP code

Foreign country name   Foreign province/county   Foreign postal code

Report for this Quarter of 2025
(Check one.)

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

Go to *www.irs.gov/Form941* for instructions and the latest information.

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

Part 1: Answer these questions for this quarter. Employers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, and Puerto Rico can skip lines 2 and 3, unless you have employees who are subject to U.S. income tax withholding.   **1**

599-63

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 Wages, tips, and other compensation 2 22,529.75

3 Federal income tax withheld from wages, tips, and other compensation 3 2,505.95

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

	Column 1		Column 2
5a Taxable social security wages . .	22,529.75	× 0.124 =	2,793.69
5b Taxable social security tips . .	.	× 0.124 =	.
5c Taxable Medicare wages & tips . .	22,529.75	× 0.029 =	653.36
5d Taxable wages & tips subject to Additional Medicare Tax withholding	.	× 0.009 =	.

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DEC
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2025
SBSE FIELD COLLECTION
GREENVILLE, NC - GROUP 43

5e Total social security and Medicare taxes. Add Column 2 from lines 5a, 5b, 5c, and 5d 5e 3,447.05

5f Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions) . . 5f .

6 Total taxes before adjustments. Add lines 3, 5e, and 5f . . . . 6 .

Part 5: Sign here. You MUST complete both pages of Form 941 and SIGN it.

DRAFT

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   *Betty M Hemlock, RO*

Print your name here _____

Print your title here   Revenue Officer

Date 12/15/25   Best daytime phone _____

THIS RETURN WAS PREPARED AND SIGNED UNDER THE AUTHORITY OF SECTION 6020(b) OF THE INTERNAL REVENUE CODE.

Preparer's signature _____   Date / /

You MUST complete both pages of Form 941 and SIGN it. **4**

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.   Cat. No. 17001Z   Form **941** (Rev. 3-2025)

Figure 3.11.13-7 Return Prepared Under Internal Revenue Code 6020(b)

3.11.13.11.10.2
(01-01-2025)
♦**Collection Secured**♦

(1) These returns are identified by the notations: "TC 59X" or "ICS".

a. **Do Not** edit CCC "G" on these returns.

b.   Use Form 13195, Correspondence Action Sheet or Local Equivalent of Form 13195 or Paperless Correspondence to correspond for conditions that cannot be processed (e.g., missing signatures, missing schedules, etc.)

> *Exception:* **A taxpayer's signature on a notice with a jurat is acceptable.**

c.   Edit CCC "W" if the Received Date is more than two years and 9 months after the return Due Date. **Do Not** send to Statute Control function.

Reminder: If there is an indication that a penalty (or penalties) must be suppressed, edit the correct Computer Condition Code(s). See IRM 3.11.13.12.2, Computer Condition Code (CCC), for more information.

3.11.13.11.10.3 (01-01-2025) ♦**Examination Prepared**♦	(1) These returns are identified by the notation "SFR" or "SUBSTITUTE FOR RETURN" on Page 1. a. Return must have a Received Date. If no Received Date is present, follow the normal procedures for editing the Received Date. b. **Do not** correspond with the taxpayer for unprocessable conditions. If the return is completely unprocessable, edit CCC "3" and continue processing. c. If Form 13133 is attached, edit the computer condition codes that are checked on the form. *Note:* Do not enter CCC "D" unless the Return Due Date (without regard to extensions) is July 30, 1996, or prior, even if the CCC ″D″ box is checked on Form 13133. *Note:* CCC "R" must not be used with a CCC "4". d. Edit CCC "W" if the Received Date is more than two years and nine months after the return Due Date. **Do Not** send to Statute Control function. (See IRM 3.11.13.11.11, Statute Returns)
3.11.13.11.10.4 (01-01-2025) ♦**Examination Secured**♦	(1) These returns are identified by the notation "Process as original" on the return and a Form 13133, Expedite Processing Request, attached with the "Delinquent Return" box checked. a. **Do Not** edit CCC "G" on these returns. b. Use approved Correspondence Action Sheet to correspond for conditions that unprocessable (e.g., missing signatures, missing schedules). *Exception:* **A taxpayer's signature on a notice with a jurat is acceptable.** c. Edit the Computer Condition codes that are checked on Form 13133. d. Edit CCC "W" if the Received Date is more than two years and nine months after the Return Due Date. **Do Not** send to Statute Control function. *Reminder:* If Form 13133 (or something similar) indicates penalties require suppression, edit the correct Computer Condition Code(s). See IRM 3.11.13.12.2, Computer Condition Code (CCC), for more information.

Cat. No. 33485T (11-07-2024)   Internal Revenue Manual   **3.11.13.11.10.4**
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3.11.13.11.11
(01-01-2025)
Statute Returns

(1) Any Form 941, Form 943, Form 944, or Form 945 with a Received Date that is equal to or later than the date shown in column 4 e.g., Statue start date plus two years and nine months, in the table below is a potential Statute Control return. . Also refer to the Exceptions list in number (3) and (4) below.

Note: A potential Statute Control return is any with a Received Date that is later than the date shown in column 4.

Tax Year 2021	Return Due Date	STATUTE START DATE	STATUTE START DATE (+ 2 YEARS 9 MONTHS)
Quarter 1: Form 941, Form 941-PR, or Form 941-SS	April 30, 2021	Apr. 15, 2022	Jan. 15, 2025
Quarter 2: Form 941, Form 941-PR, or Form 941-SS	Aug. 2, 2021	Apr. 15, 2022	Jan. 15, 2025
Quarter 3: Form 941, Form 941-PR, or Form 941-SS	Nov. 1, 2021	Apr. 15, 2022	Jan. 15, 2025
Quarter 4: Form 941, Form 941-PR, or Form 941-SS	Jan. 31, 2022	Apr. 15, 2022	Jan. 15, 2025
Form 943, Form 943-PR, Form 944, Form 944(SP), or Form 945	Jan. 31, 2022	Apr. 15, 2022	Jan. 15, 2025
Form CT-1	Feb. 28, 2022	Feb. 28, 2022	Nov. 28, 2025

(2) Route Statute returns to the Statute Control Function daily or more often if needed.

(3) If any of the conditions listed below are present, **do not** route to the Statute Control Function for Clearance, edit CCC "W", and continue processing:

- Compliance IRC 6020(b) returns.
- Secured by Examination/Collections, including TEGE or TEGE Employee Plan (EP) Exam.
- Return with TC 59X or ICS notated on the face of the return.

3.11.13.11.11   Internal Revenue Manual   Cat. No. 33485T (11-07-2024)
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- Returns that are substitute returns prepared by Examination (SFR) in top margin of the return.
- Return is a 2020 or prior year original. Due to the COVID-19 pandemic and subsequent Submission Processing (SP) and Accounts Management (AM) site closures, SP and AM developed procedures to bypass AM statute clearance and be processed. In addition, any 2020 or prior year returns previously cleared by AM statute will not be returned by SP to AM to be cleared again if the 90-calendar day statute stamp has expired.

(4)   If any of the following computer paragraphs (CPs) or letters are attached to a BMF return, **do not** route to Statute Control Function for clearance. Edit CCC "W" if is determined that the return must be processed. See IRM 3.11.13.22, Routing Guide for Attachments, for more information.

- CP 259, Master File Generated 1st TDI Notice.
- CP 959, Master File Generated 1st TDI Notice (Spanish version).
- CP 518, Final Notice - Return Delinquency.
- Letter 112-C, Payment/Overpayment/Credit Applied; No Record of Return Filed.
- Letter 282-C, Return Not Received: Copy Requested/Received.
- Letter 2255-C, Delinquent Return (Form 720, Form 1041, Form 1065, Form 941 1120.
- Letter 2284-C, Delinquent Return (Form 940, Form 941, Form 942, Form 943).

(5)   If a Form 12412, Operations Assistance Request (OAR), is received from TAS and the return is a potential Statute Control return but is not stamped cleared by Statute, give the return to your lead. The lead will contact the TAS employee listed on the OAR for rejection of the return and send it back to TAS for clearance by the Statute Unit.

Note: If the return is within 90 days of the statute expiration date, advise the TAS employee of such and route the return directly to statute for clearance.

(6)   Statute returns are unprocessable until they are cleared by Statute Control. Do not process a return after the date in column 3 of paragraph (2) above, until Statute Control Function has cleared it.

If	Then
The return is numbered,	1. Edit Action Code 310 on the return. 2. Leave the return in the batch and continue processing.
The return is un-numbered,	1. Do not continue processing. 2. Pull the return from the batch. 3. Attach Form 4227 and check the Statute Control Box.

(7)   Edit CCC "W" if the Statute Control Function has cleared the return. Statutes will stamp or show clearance on the front of the return.

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(8)   Statute will stamp a return as "No Statute Issue," "Statute N/A" or a similar statement indicating there is no statute issue. Follow the chart below to determine if a CCC "W" is needed:

If	And	Then
The return Received Date is two years and nine months or more after the Statute Start Date,	The return is stamped, "No Statute Issue," " Statute N/A," or a similar statement indicating there is no statute issue	Edit a CCC "W"
The return Received Date is less than two years and nine months from the Statute Start Date,	The return is stamped, "No Statute Issue" "Statute N/A" or a similar statement indicating there is no statute issue,	Do **not** edit a CCC "W"

3.11.13.11.12
(01-01-2023)
**Prompt, Quick, or
Jeopardy Assessments**

(1)   Returns requiring prompt, quick, jeopardy, or termination assessments will be received in Document Perfection accompanied by one of the following forms:

- Form 2644, Recommendation for Jeopardy, or Termination Assessment.
- Form 2859 or Form 4922, Request for Quick or Prompt Assessment.
- Form 895, Notice of Statute Expiration.
- Form 3198, Special Handling Notice.
- Form 5403, Appellate Closing Record.
- Letter attached requesting a prompt determination under IRC 505(b) of the United States Bankruptcy Code.

IF	AND	THEN
A Prompt, Quick, Jeopardy or Termination Assessment request is **NOT** attached to a tax return,		Forward the Prompt, Quick, Jeopardy or Termination Assessment request to Examination.
A Prompt, Quick, Jeopardy or Termination Assessment request is attached to a tax return,	A TC 150 has **NOT** posted for the tax return,	Process the return and forward the Prompt, Quick, Jeopardy or Termination Assessment request to Examination with a copy of the tax return.

IF	AND	THEN
A Prompt, Quick, Jeopardy or Termination Assessment request is attached to a tax return,	A TC 150 has posted for the tax return,	Route the return and the Prompt, Quick, Jeopardy or Termination Assessment request to Examination.

(2) If the Form 2859 is attached to the return and there is a TC 59X with no Received Date, edit the Received Date on the return from the Date of Request box on the Form 2859.

3.11.13.11.13
(01-10-2023)
Conditions for Rejection of Non-ADP Documents (BMF)

(1) Any document issued prior to the specified Tax Period below is not available for ADP conversion. They are:

- Form 941E beginning after January 1, 1994,
- Form 942 or Form 942-PR prior to January 1, 1995,
- Form 943 prior to December 1961, or
- Form CT-1 returns, or other annual returns prior to 1982, or
- Quarterly returns prior to March 31, 1962.

(2) The document is a type that has not been included in the ADP System.

3.11.13.11.13.1
(10-27-2015)
Rejection Action Procedures

(1) Prepare Form 4227 to show the reason for rejection in the "Remarks" section. Attach the form to the face of the document in a position that will leave the entity data, condition codes, and remittance amount, if any, visible for transcription.

IF	THEN
The document has not been numbered,	Take it out of the block. Forward to Receipt and Control function.
The document has been numbered,	Enter an AC 620 in the applicable area of the document. Leave document in the block.

3.11.13.11.14
(01-01-2025)
♦Taxpayer Advocate Service (TAS)♦

(1) The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate. Its job is to protect taxpayers' rights by striving to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights (TBOR). TAS offers free help to taxpayers, including when taxpayers face financial difficulties due to an IRS problem, when they are unable to resolve tax problems, they have not been able to resolve on their own, or when they need assistance to address an IRS system, process, or procedure that is not functioning correct. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.

(2) TAS uses Form 12412, Operations Assistance Request (OAR), to start the OAR process of referring a case to the Taxpayer Services (TS) Division, to

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affect the resolution of the taxpayer's problem. For more information, refer to IRM 13.1.19, Taxpayer Advocate Service, Taxpayer Advocate Case Procedures, Advocating With Operations Assistance Requests (OARs).

(3) Refer taxpayers to TAS when the contact meets TAS criteria or when Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order) is attached, and steps cannot be taken to resolve the taxpayer's issue the same day.

(4) The definition of "same day resolution" is within 24 hours. The following two situations meet the definition of "same day resolution":

- The issue can be resolved within 24 hours.
- IRS takes steps within 24 hours to resolve the taxpayer issue.

  See IRM 13.1.7.6, Same Day Resolution by Operations.

(5) When making a TAS referral, use Form 911, and forward to TAS following your local procedures.

(6) See IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, for more information.

| 3.11.13.11.14.1
(01-01-2025)
♦TAS Service Level Agreements (SLA)♦ | (1) The National Taxpayer Advocate has reached agreements with the Commissioner, Taxpayer Services (TS) Division, Small Business & Self-Employed (SB/SE) Division, Tax Exempt & Government Entities (TE/GE), Criminal Investigation (CI), Appeals and Large Business and International (LB&I), that outline the procedures and responsibilities for the processing of Taxpayer Advocate Service (TAS) casework when either the statutory or delegated authority to complete case transactions rests outside of TAS. These agreements are known as Service Level Agreements (SLAs). |

(2) The SLAs are found at *https://irsgov.sharepoint.com/sites/TAS/SitePages/SLA.aspx* under the heading "Policy/Procedures/Guidance".

| 3.11.13.11.15
(01-01-2024)
♦Business Master File (BMF) Identity (ID) Theft♦ | (1) BMF Identification Theft is increasing. If a case is found with attachments or correspondence showing the taxpayer is a victim of "ID Theft," give the entire case to the manager/lead. |

(2) The manager/lead will expedite the case to the Planning and Analysis (P&A) staff for referral to one of the Submission Processing (SP) BMF ID Theft liaisons. The taxpayer must show that they are a victim of "ID Theft," do **not** send cases that are subject to Criminal Investigation (CI), Examination (Exam), or Fraud review.

| 3.11.13.11.16
(01-01-2020)
♦Protective Claims♦ | (1) Remove returns marked as "Protective Claims," "Protective Claim for Refund," or similar statement from the batch and route to Accounts Management (AM). Notate **"Protective Claim"** in the remarks box of Form 4227. |

Exception: If the return is amended, do not remove from batch. Edit Computer Condition Code "G" and follow normal processing procedures.

3.11.13.12 (01-01-2025) **Specific Employment Return Editing**	(1) Besides editing marks on return lines, Code and Edit examiners will edit specific codes on a return in a specified location to show, for example, special conditions, correspondence, pre-computed penalty and interest, or a Received Date. (2) Reference to Form 941 Revision 2005 and later that will be processed through SCRIPS will be referred to as SCRIPS Form 941.

3.11.13.12.1
(01-01-2025)
♦**Action Codes**♦
	(1) Action Codes are used to show whether correspondence, research, or some other action is needed. The Action Code will set the suspense period to be assigned to the return and place the return in the workable or unworkable suspense inventory. See Exhibit 3.11.13-12, Action Codes Chart for a list of valid Action Codes.
	
	(2) When necessary, a three-digit Action Code will be assigned by the tax examiner (TE).
	
	(3) **Edit an Action Code for** Form 941, Form 941-PR, Form 941-SS, Form 943, Form 943-PR, Form 944, Form 944-SP, Form 945, and Form CT-1 in the bottom left margin of the return directly below the words "For Privacy Act...". See Figure 3.11.13-8.
	
	(4) Assign Action Codes in the following priority order:
	
	    a. Action Code 310 (Statute Control). See IRM 3.11.13.11.11, Statute Returns.
	    b. Action Code 320 (Entity Control).
	    c. Action Code 4XX.
	    d. Action Code 6XX.
	    e. Action Code 3XX.
	    f. Action Code 2XX (Correspondence).

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DRAFT

Form **941 for 2025:** Employer's QUARTERLY Federal Tax Return
(Rev. March 2025)   Department of the Treasury — Internal Revenue Service

950124

OMB No. 1545-0029

Employer identification number (EIN) 0 0 — 5 6 2 8 4 4 7

Name *(not your trade name)* *Alder and Elm*

Trade name *(if any)*

Address *1927 Poplar Place*
Number   Street   Suite or room number

Providence   *RI*   *02904*
City   State   ZIP code

Foreign country name   Foreign province/county   Foreign postal code

Report for this Quarter of 2025
(Check one.)

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

Go to *www.irs.gov/Form941* for instructions and the latest information.

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

Part 1: Answer these questions for this quarter. Employers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, and Puerto Rico can skip lines 2 and 3, unless you have employees who are subject to U.S. income tax withholding.   **1**

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 Wages, tips, and other compensation   **2**

3 Federal income tax withheld from wages, tips, and other compensation   **3**

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

		Column 1		Column 2
5a	Taxable social security wages		× 0.124 =	
5b	Taxable social security tips		× 0.124 =	
5c	Taxable Medicare wages & tips		× 0.029 =	
5d	Taxable wages & tips subject to Additional Medicare Tax withholding		× 0.009 =	

No Wages Paid This Quarter

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.

DRAFT

Sign your name here

Print your name here

Print your title here

Date   /   /

Best daytime phone

Paid Preparer Use Only   Check if you're self-employed ☐

11 Qualified small business payroll tax credit for increasing research activities. Attach Form 8974   **11**

12 Total taxes after adjustments and nonrefundable credits. Subtract line 11 from line 10   **12**

13 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), or 944-X filed in the current quarter   **13**

14 Balance due. If line 12 is more than line 13, enter the difference and see instructions   **14**

15 Overpayment. If line 13 is more than line 12, enter the difference   Check one: ☐ Apply to next return. ☐ Send a refund.

RECEIVED
801   07162025   IRS-KCSC
KANSAS CITY, MO

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

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.   Cat. No. 17001Z   Form **941** (Rev. 3-2025)

225

Figure 3.11.13-8 Editing Action Code 225. Edit the Action Code as close as possible to the words "For Privacy Act..."

(5)   When more than one Action Code is needed attach Form 4227. If more than one Action Code of the same priority is required (e.g., 310 and 341), edit the Action Code with the shortest suspense period and attach Form 4227 to show

3.11.13.12.1   Internal Revenue Manual   Cat. No. 33485T (11-07-2024)
33485008   Any line marked with a #
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the second unprocessable condition. Use Action Code 211, 215, 225, or 226 before Action Code 341 to ensure the return is complete before a manual refund is issued. Use the following table if more than one Action Code is needed:

IF	THEN
Action Codes include 211, 215, 225 or 226 and Action Code 341,	1. Edit the Action Code 211, 215, 225 or 226 on the **Form 941, Form 941-PR, Form 941-SS, Form 943, Form 943-PR, Form 944, Form 944-SP, Form 945, and Form CT-1**. 2. Edit Action Code 341 on the Form 4227, Intra-SC Reject or Routing Slip.
Action Codes have the same priority,	1. Edit the Action Code with the shorter suspense period on the **Form 941, Form 941-PR, Form 941-SS, Form 943, Form 943-PR, Form 944, Form 944-SP, Form 945, and Form CT-1**. 2. Edit the second Action Code on the Form 4227, Intra-SC Reject or Routing Slip. 3. See Exhibit 3.11.13-12, Action Codes.
Action Codes have different priorities,	1. Edit the Action Code with the higher priority on the **Form 941, Form 941-PR, Form 941-SS, Form 943, Form 943-PR, Form 944, Form 944-SP, Form 945 and Form CT-1**. ***Exception:*** Use Action Code 211, 215, 225 or 226 before Action Code 341 to ensure the return is complete before a manual refund is issued. 2. Edit the second Action Code on the Form 4227, Intra-SC Reject or Routing Slip.

See Figure 3.11.13-9.

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Note: **For SCRIPS Perfect returns, If more than one Action Code is needed, edit the second Action Code on Form 4227, pull the return from Perfect batch, and request it be merged into an Imperfect batch.**

DRAFT

This Form 941 is not signed.

Form **941 for 2025:** **Employer's QUARTERLY Federal Tax Return**
(Rev. March 2025)   Department of the Treasury — Internal Revenue Service

950124

OMB No. 1545-0029

Employer identification number (EIN)   0 0 – 1 1 5 0 2 3 4

Name (not your trade name)   Aspen Auto Sales Inc.

Trade name (if any)

Address   1502 Beech Street
Number   Street   Suite or room number

Dallas   TX   75260
City   State   ZIP code

Foreign country name   Foreign province/county   Foreign postal code

Report for this Quarter of 2025
(Check one.)

☐ 1: January, February, March

☒ 2: April, May, June

☐ 3: July, August, September

☐ 4: October, November, December

Go to *www.irs.gov/Form941* for instructions and the latest information.

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

Part 1: Answer these questions for this quarter. Employers in American Samoa, Guam, the Commonwealth of the Northern ..., unless you have employees who are ...

Intra-SC Reject or Routing Slip   Name-Unit (924)   Date 10/24/25

X	Route to		X	Reason
	Accounting	☐ IMF		**Missing or illegible data**
	Adjustments	☒ BMF		☐ EIN ☐ Signature
	Batching and Numbering	☐ NMF		☐ SSN ☐ Tax period
	Clearing and Deposit	☐ EPMF		☐ Name ☐ Filing requirements
	Collection	☐ IRAF		☐ Address ☐ Form
	Criminal Investigation	☐ IRP		☐ Other (specify)
	☐ QRDT ☐ ITPP	☐ CAWR		**Review for necessary action**
	Data Control (Balancing)	☐ Other file:		**Renumber to**
	Document Services			☐ Tax class ☐ Doc.code
	Entity Control			☐ Other:
	Error Resolution			Unpostable code: Cycle:
	Examination (Audit)		X	Action Code: 341
	Files			Reinput
	Reject Correction			**Questionable items**
	Returns Analysis			☐ Form W-2 ☐ Contributions
	Statute Control			☐ Other data:
	Other activity (explain)			Other (explain)

Form **4227** (Rev. 12-01)   Cat. No. 26915I   Department of the Treasury Internal Revenue Service

1		
2		1,500,000.00
3		18,900.00
	Check here and go to line 6.	
		.00
		.
		.00
		.
5e		229,500.00
5f		.
6		248,400.00
7		

8   Current quarter's adjustment for sick pay   8   .

9   Current quarter's adjustments for tips and group-term life insurance   9   .

10   Total taxes after adjustments. Combine lines ... through 9   10   .

11   Qualified small business payroll tax credit for increasing research activities. Attach Form 8974   11   .

12   Total taxes after adjustments and nonrefundable credits. Subtract line 11 from line 10   12   248,400.00

13   Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), or 944-X filed in the current quarter   13   275,000.00

14   Balance due. If line 12 is more than line 13, enter the difference and see instructions   14   .

15   Overpayment. If line 13 is more than line 12, enter the difference   26,600.00   Check one: ☐ Apply to next return. ☒ Send a refund.

RECEIVED 09122025 OGDEN, UT IRS-OSC 001

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

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.   Cat. No. 17001Z   Form **941** (Rev. 3-2025)

225

Figure 3.11.13-9 Two Action Codes are Required - Edit the Second Action Code on Form 4227

(6)   Edit the following Action Codes when a return cannot be perfected:

ACTION CODE	DESCRIPTION
211 (First Correspondence) or 215 (International Correspondence)	• Return is illegible, incomplete, or contradictory that it is not acceptable for computer processing. • The taxpayer notates on the return or attachment that they are reporting tax for more than one Tax Period or for more than one type of tax.
225 (Missing Signature Correspondence),	Unsigned returns (only issue for correspondence).
226 (Missing Signature International Correspondence)	Unsigned foreign returns (only issue for correspondence).
480 (Early Filed- Suspense),	The return is an early filed current return. *Note:* A Form 941 filed early will be processed during the quarter shown on the return.
610 (Renumbered Non-remittance), or 611 (Renumbered with Remittance),	A return is mis-blocked (e.g., Form 941 found in a 945 batch of work).
640 (Void)	To delete the assigned Document Locator Number (DLN) on the return (e.g., Re-entry Returns).
650 (International)	An international return that must be forwarded to Ogden Submission Processing Center (OSPC).

(7)   Continue perfecting the return after editing the Action Codes.

3.11.13.12.2
(01-01-2025)
Computer Condition Codes (CCC)

(1)   Computer Condition Codes (CCC) are used to identify a special condition or computation for the computer. CCCs post to the Master File (MF).

(2)   Computer Condition Codes (CCC) editing location:

a.   Form 941, Form 941-PR, or Form 941-SS (Revision 2005 and later), Form 944-SP - edit the CCC at the end of the "You MUST fill out both pages of this form and SIGN it" line.
b.   Form 941, Form 941-PR, or Form 941-SS (Revision 2004 and prior), Form 943, Form 943-PR, Form 945, and Form CT-1 -edit the CCC in the bottom center margin.

(3)   Computer Condition Codes (CCC) description:

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Internal Revenue Manual

3.11.13.12.2

COMPUTER CONDITION CODE (CCC)	TITLE	EXPLANATION
B	**Exempt Social Security Or Medicare Tax**	1. CCC "B" is used to show that: • The maximum amount of Social Security tax has been paid. • Wages for children under 18 years old. • Minister wages. • Railroad. • United Transportation Union. • Non-qualified Plan (IRC 457 plan). • **Church Federal Insurance Contributions Act (FICA) Issue** For other information See IRM 3.11.13.14.5, Form 941 with Notation, Church FICA Issue. • Foreign Employer with U.S. Employees. 2. Form 941 see IRM 3.11.13.14.6, Line 4 - Total Social Security and Medicare Wages Exempt (Form 941). 3. Form 944 see IRM 3.11.13.19.3, Line 3 - If No Wages, Tips, and Other Compensation Are Subject to Social Security or Medicare Tax (Form 944).
D	**Reasonable Cause for Failing To Pay Timely**	1. Do not edit CCC "D" if the taxpayer requests abatement for **Failing to Pay Timely** when the return is submitted. Send Letter 1382C to inform the taxpayer of the proper procedure to follow to request penalty abatement if and when a penalty is assessed. 2. Edit CCC "D" if an internal use form or routing slip is attached and shown "DO NOT ASSESS FAILURE TO PAY PENALTY." *Note:* Do not enter CCC "D" if the return was prepared by IRS under IRC 6020(b) and the Return Due Date (without regard to extensions) is after July 30, 1996.

COMPUTER CONDITION CODE (CCC)	TITLE	EXPLANATION

F	**Final Return**	1. Do not edit CCC **F** when:
		• The taxpayer elects to have a credit applied to the next return.
		• The Date of Final Wages was not provided on a return:
		   • If the return shows tax data, correspond for the "Date of final wages."
		   • If the return shows no tax data, DO NOT correspond for the "Date of final wages" unless corresponding for signature.
		
		• The Date of Final Wages is **after** the last day of the Tax Period.
		• The taxpayer has shown that they will not be liable to file the return in the future, AND that they are **Seasonal**. In this situation, edit CCC "T" unless the taxpayer has given the Date of Final Wages.
		
		2. Edit CCC "F" when:
		a. The **FINAL** box is or is not checked and return shows no tax data.
		   Note: See IRM 3.11.13.10.3, Non-Taxable Returns with No Line Entries.
		
		b. Gives a positive indication that they are not liable to file a return in the future with a notation such as, (but not limited to):
		   • "Final."
		   • "Out of Business."
		   • "No Longer Have Employees."
		   • "Deceased."
		   • "Liquidation." or
		   • "Dissolved."
		   Note: See IRM 3.11.13.10.3, Non-Taxable Returns with No Line Entries.
		
		Reminder: If editing CCC "F" always check the final box, if not already checked.
		
		3. If the taxpayer **files two or more quarters or years** at the same time and the return shows that they will not be liable to file the return in the future,
		a. Edit CCC "F" on the last quarterly or annual return.
		b. Also, edit remarks on each of the earlier quarterly or annual returns to show that the latest Tax Period has been edited with a CCC "F."

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COMPUTER CONDITION CODE (CCC)	TITLE	EXPLANATION
G	**Amended Return** *Note:* **Edited to returns processed through ISRP only.**	1. An Amended return will be identified by such wording as: • "Superseding," • "Additional" or any positive indication that the taxpayer has filed previously. • Filing a "Copy" or "Duplicate" of a return is not sufficient reason to label a return "Amended" unless accompanied by a positive statement from the taxpayer. • See IRM 3.11.13.11.1, for processing guidelines. 2. The following procedures and conditions have been placed on the use of CCC "G": a. The return must be perfected for a Name Control (unless Check Digits are present), EIN, Tax Period, CCC "G," Received Date, and Signature. b. If the return has a TC 59X or ICS which was entered by Collections or Exam and any indication of an amended return, process the return as an original return. Do not edit CCC "G" on the return. *Note:* All Receipt and Control functions were mandated to locally develop sort procedures for non-remittance Form 941 marked "Amended," or "Corrected". After sorting, these returns are forwarded to Accounts Management (AM) for their consideration. Therefore, if a non-remittance return marked "Amended", or "Corrected" is received within Code and Edit, **do not perfect the return, forward it to AM**. This is a minimum standard requirement. Additionally, Code and Edit will receive returns with "Amended", or "Corrected" circled. **Do not forward these to AM.** These returns are being re-input as original returns by AM. Therefore, continue to perfect these returns using Code and Edit procedures provided in IRM 3.11.13.

\#
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COMPUTER CONDITION CODE (CCC)	TITLE	EXPLANATION

J	**Reasonable Cause for Failing To Make Timely Deposits**	1. Edit CCC "J" when the taxpayer notates at the top of the return:
		  a. "3121 Agreement" (e.g., U.S., State, municipalities, or local, government agencies). These taxpayers are not required to make FTD payments. Also, edit a SIC 1 as applicable.
		    Note: If the taxpayer only refers to IRC 3121 by providing a particular paragraph as a reference (e.g., for example, "IRC 3121q") on the return or on an attachment, do not edit CCC "J".
		  b. "PL92-603" The taxpayer is a Religious Order reporting back taxes for retroactive quarters on Form 941, but the tax has not been paid.
		
		2. CCC "J" will no longer be edited if the taxpayer requests abatement for Failing to Make Timely Deposits when the return is submitted.
		  a. Send Letter 1382C, which will inform the taxpayer of the proper procedure to follow to request abatement, if, and when a penalty is assessed.
		  b. In the cases of disaster, the examiners will be provided with coding procedures.

M	**Misclassified Employees- Interest Free Adjustments**	1. Enter the code on the return indicating "Misclassified Employees" at the top of the return. See IRM 3.11.13.10.3(2). *Note:* If a taxpayer files a Return for "Misclassified Employees" and has tax data, route the return and attachments to Accounts Management.

O	**Module Freeze**	Computer Condition Code is entered when a Pre-Settlement Manual Refund will be made and a Form 3753, Manual Refund Posting Voucher, Form 5792, Request for IDRS Generated Refund (IGR), or Form 12857, Refund Transfer Posting Voucher is attached.
		a. Verify that the Name Control, EIN, and Tax Period on the return is the same as the data on the form.
		b. Research to determine if TC 840 (Manual Refund Transaction) has posted.
		  • If TC 840 has posted, enter CCC "O" and continue processing.
		  • If TC 840 has not posted, enter Action Code 344 in the left margin of the return to issue a manual refund.

Q	**Form 8974 is attached**	Edit CCC "Q" to the bottom center margin of the F941, F941-SS, F941-PR, F943, F943-PR, F944 or F944(SP) to show that the Form 8974 is attached.

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COMPUTER CONDITION CODE (CCC)	TITLE	EXPLANATION
R	**Reasonable Cause for Failure to Timely File**	1. CCC "R" is no longer edited when a reason is given by the taxpayer for a delay in filing a return. Issue Letter 1382C, Penalty Removal Request Incomplete, and continue editing the return. 2. Edit CCC "R" on the return when any of the following conditions are present: • There is an indication such as **Do not assess failure to file penalty** on a secured return annotated with "599". • If an internal use form or routing slip is attached and shows do not assess failure to file penalty. *Note:* All "R" coded returns must have an IRS Received Date. If one is not present, edit the IRS Received Date in the middle of the return. *Note:* CCC "R" cannot be used with CCC "4".
T	**Seasonal Filer**	1. Edit CCC "T" when: a. The **Seasonal** filer box is checked: • on Line 17 (Form 941 Revision 2005 - 2008) or • on Line 19 (Form 941 Revision 2009 - 2011) or • on Line 18 (Form 941 Revision 2012 - 2013) or • on Line 16 (Form 941 Revision 2014 - 2016) or • on Line 18 (Form 941 Revision 2017 - 2020 and 2022 - 2025) or • on Line 18a (Form 941 Revision 2021). b. If editing CCC "T", check the Seasonal filer box if not already checked. *Note:* Do not enter CCC "T" when there is an indication this is the Final return.
W	**"Cleared by Statute" or "Approved by Statute" Stamped on Return**	1. CCC "W" is used when the return has been cleared by Statute Control. Refer to IRM 3.11.13.11.11, Statute Returns.

COMPUTER CONDITION CODE (CCC)	TITLE	EXPLANATION

X	**Refund/ Settle-ment Freeze**	• Edit CCC "X" when:
		1. The taxpayer requests that any excess remittance, after paying all the tax and penalties, be applied to another account. Follow the procedures in number 3 below.
		2. There is no reply to correspondence and a refund is due. Edit CCC "3" as well.
		3. Process as Follows:
		  a. Prepare Form 3465 to request transfer of the excess remittance amount to an alternate account.
		  b. Notate "Form 3465 Prepared" on the margin and edit CCC "X" on the return.
		  c. Photocopy the return and attach to Form 3465.
		  d. Route the package to Accounts Management (AM).

3	**No Reply to Correspondence**	Edit CCC "3" when the return is unprocessable and there is an indication that correspondence has been sent and no reply received.
4	**6020(b) Return**	• Edit CCC "4" when the IRS Compliance Function prepared a return and the Revenue Officer enter IRC 6020(b. • Edit SIC 1 to Form 941, Form 943, Form 944 and Form 945. ***Note:*** CCC "R" cannot be used with CCC "4".
7	**Reasonable Cause Denied**	1. CCC "7" will no longer be edited if the taxpayer requests abatement for Failing to File or Pay Timely when the return is submitted. Send Letter 1382C, which will inform the taxpayer of the proper procedure to follow to request abatement, if, and when a penalty is assessed. 2. In the cases of disaster, the examiners will be provided with coding procedures.

3.11.13.12.3
(10-27-2015)
Error Resolution System (ERS) Coding

(1) The Error Resolution System (ERS) displays data on terminal display screens with corrections made and integrity verified in a real time environment.

(2) The Code and Edit tax examiner (TE) will have the first opportunity to identify a record having a problem which requires correspondence, research, or other action in order to make the return processable. The tax examiner (TE) will determine the kind of action required and assign an Action Code to the return. The code will show whether correspondence, research or some other action is needed.

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3.11.13.12.4
(01-01-2025)
Delinquent Returns

(1)   A return is normally delinquent if it is not received on or before the Return Due   #
                                                                                            #

before, or on the due date. If the due date falls on a weekend or legal holiday, the return is timely if postmarked by the first business day following the weekend or holiday. See IRM 3.11.13.12.5 for instruction on determining the Received Date of the return.

(2)   If the return is delinquent, check the form and/or attachments for an explanation of late filing. If found, send the taxpayer Letter 1382C, to inform the taxpayer that we have received their request. Do not code the return with CCC "R" if a pre-computed delinquency penalty is shown.

Exception: For secured or prepared returns, edit the applicable CCC as shown on the return or attachment.

(3)   See Exhibit 3.11.13-9, "Employment Tax Return Due Date Table" for the return due dates and the return delinquent dates for Employment Returns.

3.11.13.12.5
(01-01-2025)
♦**Received Dates**♦

(1)   The date a document is received in the Campus or IRS Office is the date stamped as the "IRS Received Date."

(2)   An IRS Received Date is required on all the following returns:

- All timely filed returns,
- Delinquent and any prior Quarters,
- Amended (e.g., CCC "G" coded),
- Re-entry,
- 6020(b),
- Substitute for Return (SFR), and
- Pre-computed penalty and interest is present.

(3)   Use the following instructions to determine the Received Date:

IF	THEN	
	The return is considered timely.	#
		#
The due date falls on a weekend or legal holiday,	The return is timely if postmarked by the first business day following the weekend or legal holiday.	

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IF	THEN	
postmark or shipment date is on or before the legal or extended due date,	Edit the IRS Received Date to agree with the postmark or shipment date. ***Note:*** The postmark or shipment date includes returns delivered by: • U.S. Postal Service (USPS), • Private Delivery Services, e.g., Federal Express Corporation (FedEx) or United Parcel Service (UPS), **designated** by the IRS. See IRM 3.10.72, Receiving, Extracting, and Sorting, for a list of designated private delivery services, or • Returns with a Foreign Postmark.	# # # # # # # # # # # # # # #
	Note: **For certified mail only**- If a postmark is not present, look for a "USPS.com Track & Confirm" record that has been attached to the return (must be before the envelope). Use the "Acceptance" date on the record to determine timeliness and follow normal editing procedures. If the "USPS.com Track & Confirm" record is not attached, no action is required.	

(4)   The Received Date will or will not be stamped on the face of the return.

(5)   A valid "Received Date" stamp will consist of the following:

- The word "Received,"
- Month (alpha or numeric),
- Day (for example, "1" or "01"),
- Year -four digits in "YYYY" format, and
- "Area office," "Campus", "Field Office", "Taxpayer Assistance Center" (TAC) plus the City location or function area within one of these sites (e.g., Compliance Services Collection Operations (CSCO), Examination, Image Control Team (ICT). Correspondence Imaging Inventory (CII), Accounts Management (AM), etc.).

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Exception: Not all IRS offices are designated places for filing, and not all IRS employees are authorized to accept a tax return for processing. If a return contains a Received Date stamp from other than a Taxpayer Assistance Center (TAC), Lockbox, or IRS campus (Compliance, Accounts Management (AM), or Submission Processing (SP), circle out the invalid Received Date and edit the correct Received Date according to instructions below. For example, returns received by the Taxpayer Advocate Service (TAS) or the IRS Office of Chief Counsel is not properly filed and a Received Date by that office is not the "IRS Received Date."

(6) If a Received Date stamp is not present or the date is illegible or invalid, edit the IRS Received Date in MMDDYY format in the middle of page 1 of the return. Edit the IRS Received Date according to the following priority:

- The earliest legible Postmark Date (U.S. Postal Service, Foreign Postmark or Private Delivery Service) on the envelope.
- Service Center Automated Processing System (SCAMPS) digital date.
- The Revenue Officer's Signature date.
- The Signature date only if within current year.
- The Julian Control Date minus 10 days.
- The current date minus 10 days.

Note: If the Re-entry Documents has no Received Date, edit the due date for the Tax Period shown on the return as the Received Date.

a. Rules for using the U.S. Postal Service (USPS) Postmark, Foreign Postmark date, or Private Delivery Service (PDS) postmark are as follows:

IF	THEN
An envelope is not attached,	Use the Postmark Date stamped on the face of the return.
A document was returned for insufficient postage,	Use the Postmark Date that coincides with the correct delivery of the return.
The postmark is missing, and the envelope is **certified**,	Look for the **USPS.com Track & Confirm** record that has been attached to the return (must be before the envelope). Use the **Acceptance** date on the record to determine timeliness and follow normal editing procedures. If the **USPS.com Track & Confirm** record is not attached, no action is required.
An envelope has a USPS and private metered postmark,	Always use the USPS postmark.
An envelope has foreign and private metered postmark,	Always use the foreign postmark.

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IF	THEN
An envelope has two private metered postmarks,	Always use the earliest private metered postmark.
An envelope has only one private metered postmark,	Use the private metered postmark.

(7)   Edit the Received Date as follows:

IF	THEN
A timely Received Date is the only Received Date stamped on the return,	No editing is required.
Two or more dates are stamped or handwritten on the return,	a. Use the earliest IRS Received Date stamped on the return. b. Circle all other dates (hand-written or stamped) not needed for transcription. *Note:* Received dates that have been circled out by another function must be treated as if they are not present.
A Federal return is addressed to the IRS but delivered to a state agency,	Use the Postmark Date as the IRS Received Date.
A Federal return is addressed to the State agency,	Use the IRS date stamp as the IRS Received Date.
The only Received Date on the return is a Taxpayer Advocate Service (TAS) or Chief Counsel Received Date,	Circled out the TAS or Chief Counsel Received Date and Edit the IRS Received Date according to the instructions.

Reminder: **If an envelope is attached to the return, always check the envelope for remittance. If found, hand carry remittance to manager.**

(8)   When a **941** is delinquent and the taxpayer explains the return is late due to the rejection of a timely filed electronic return, check the return for a MeF rejection notification.

Note: Taxpayers are instructed to notate in red in the top margin of the return **REJECTED ELECTRONIC RETURN** to show the timely filed return cannot be filed electronically. The notation could be anywhere on the return and is not required, but they must attach a copy of the MeF rejection notification.

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(9)   If a MeF rejection notification is not attached, perfection of the Received Date is not necessary. If a notification is attached, edit the IRS Received Date in MMDDYY format as follows:

Note: The taxpayer has 10 days to resubmit an electronically filed return after being rejected and 10 days to submit a paper return after the last rejection.

IF	AND	THEN
The Postmark Date is within 10 days of the date of the rejection,		Edit the IRS Received Date to be the date of the rejection. *Example:* Postmark Date is 02-08-2025 and first rejection is 01-31-2025. Change Received Date to 01-31-2025.
The Postmark Date is more than 10 days after the date of the rejection,		Leave the IRS Received Date as is. *Example:* Postmark Date is 02-15-2025 and first rejection is 01-31-2025. Leave the Received Date as is. *Exception:* Change the Received Date to the Postmark Date if the Postmark Date makes the return timely.

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IF	AND	THEN
There are two rejections,	Within 10 days of one another and one is within 10 days of the Postmark Date,	Edit the IRS Received Date to be the date of the first rejection. ***Example:*** Postmark Date is 02-26-2025, the second rejection is 02-16-2025. The first rejection is 02-13-2025 Change the Received Date to 02-13-2025.
There are two rejections with the time between the first rejection and the second rejection greater than 10 days,	The second rejection is within 10 days of the Postmark Date,	Edit the IRS Received Date to be the date of the second rejection. ***Example:*** Postmark Date is 02-22-2025, the second rejection is 02-12-2025. The first rejection is 02-01-2024 Change the Received Date to 02-12-2025.
There are two rejections,	Not within 10 days of one another and not within 10 days of the Postmark Date,	Leave the IRS Received Date as is. ***Example:*** Postmark Date is 02-23-2025, the second rejection is 02-12-2025. The first rejection is 02-01-2025. Leave the Received Date as is. ***Exception:*** Change the Received Date to the Postmark Date if the Postmark Date makes the return timely.

(10)   If a return has been faxed to another area of the IRS and then sent to Submission Processing for processing, do not edit the Enterprise Electronic Fax (EEFax) Date as the IRS Received Date. Edit a Received Date according to normal procedures.

   Caution: The EEFax Date **cannot** legally be used as an IRS Received Date.

(11)   **Accept a Received Date entered by means other than a normal date stamp (for example, a handwritten date in brown, red, orange, or green), or a typed date by an IRS employee, cash register stamp date, etc.**

(12)   See Figure 3.11.13-10, for an example of a correctly edited Received Date on a return.

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Form **941 for 2025:** Employer's QUARTERLY Federal Tax Return
(Rev. March 2025)   Department of the Treasury — Internal Revenue Service

950124

OMB No. 1545-0029

Employer identification number (EIN) 0 0 – 0 8 6 5 3 4 9

Name (not your trade name) Hemlock Tree Farm

Trade name (if any) Magnolia Nursery Inc.

Address P.O. Box 1953
Number   Street   Suite or room number

Boise   ID   83708
City   State   ZIP code

Foreign country name   Foreign province/county   Foreign postal code

Report for this Quarter of 2025
(Check one.)

☐ 1: January, February, March

☐ 2: April, May, June

☒ 3: July, August, September

☐ 4: October, November, December

Go to www.irs.gov/Form941 for
instructions and the latest information.

Read the

Part 1:

DELETE ALL BUT THE EARLIEST IRS RECEIVED DATE

Northern

Mariana Islands, the U.S. Virgin Islands, and Puerto Rico can skip lines 2 and 3, unless you have employees who are subject to U.S. income tax withholding.

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	Wages, tips, and other compensation	2	10,000 .00
3	Federal income tax withheld from wages, tips, and other compensation	3	1,000 .00
4	If no wages, tips, and other compensation are subject to social security or Medicare tax		☐ Check here and go to line 6.

		Column 1		Column 2
5a	Taxable social security wages . .	10,000 .00	× 0.124 =	1,240 .00
5b	Taxable social security tips . . .	.	× 0.124 =	.
5c	Taxable Medicare wages & tips . .	10,000 .00	× 0.029 =	290 .00
5d	Taxable wages & tips subject to Additional Medicare Tax withholding	.	× 0.009 =	.

5e	Total social security and Medicare taxes. Add Column 2 from lines 5a, 5b, 5c, and 5d	5e	1,530 .00
5f	Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions) . .	5f	.
6	Total taxes before adjustments. Add lines 3, 5e, and 5f	6	2,530 .00
7	Current quarter's adjustment for fractions of cents	7	.
8	Current quarter's adjustment for sick pay	8	.
9	Current quarter's adjustments for tips and group-term life insurance	9	.
10	Total taxes after adjustments. Combine lines 6 through 9	10	2,530 .00
11	Qualified small business payroll tax credit for increasing research activities. Attach Form 8974	11	.
12	Total taxes after adjustments and nonrefundable credits. Subtract line 11 from line 10 . .	12	2,530 .00
13	Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), or 944-X filed in the current quarter	13	.
14	Balance due. If line 12 is more than line 13, enter the difference and see instructions . . .	14	2,530 .00
15	Overpayment. If line 13 is more than line 12, enter the difference	.	Check one: ☐ Apply to next return. ☐ Send a refund.

RECEIVED
100 10282025 IRS-OSC
OGDEN, UT

RECEIVED
OCT
14
2025
SBSE – FIELD COLLECTION
GREENVILLE, NC GROUP
43

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

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.   Cat. No. 17001Z   Form **941** (Rev. 3-2025)

Figure 3.11.13-10 Editing Correct Received Date

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3.11.13.12.6 (01-01-2025) ♦**Third-Party Designee**♦	(1)	The Third-Party Designee election was created to allow a designated individual to inspect and/or receive information about the taxpayer about Form 941, Form 941-PR, Form 941-SS, Form 943, Form 943-PR, Form 944, Form 944-SP, Form 945 and Form CT-1 if questions arise during processing.
3.11.13.12.6.1 (10-27-2015) ♦**Third-Party Designee Checkbox**♦	(1)	The Third-Party Designee Checkbox is located above the taxpayer signature area. It shows whether the taxpayer has elected to allow the Third-Party Designee to inquire about the return as it is processed.
	(2)	No action is required.
3.11.13.12.6.2 (01-01-2025) ♦**Third-Party Designee Personal Identification Number (PIN)**♦	(1)	The entry will be any combination of Alpha (A-Z) and numeric (0-9). The PIN number is self-selected by the taxpayer or designee. IRS does not assign it. Edit an asterisk (*) to the left of the entry, if illegible or more than five characters long.
3.11.13.12.7 (01-01-2025) ♦**Signature**♦	(1)	A signature and jurat is required on all returns **except** the following:

- Returns prepared under IRC 6020(b). These returns must be signed by a Compliance Services representative. See IRM 3.11.13.11.10.1, IRC 6020(b) - Prepared by Collection.

  Note: Starting July 1, 2013, we will accept the Revenue Officers (RO) electronic signature or typed signature as a valid signature on the return.

  Note: **Accept an IRC 6020(b) return, as signed when Form 5604, IRC 6020(b) Action Sheet is attached, and a signature is present in the "Signature of Initiating Collection Employee" box.**

- Returns prepared by Examination, for example "SFR" (Substitute for Return) or "SUBSTITUTE RETURN" (See IRM 3.11.13.11.5) Examination Prepared.
- Dummy returns prepared by IRS.
- Returns filed under IRC 501(d) (Religious or Apostolic Organizations).
- **A blank return with a CP 139 attached (e.g., notification that Form 941 or Form 940 will no longer be required because four consecutive 941 tax years were received with "NO LIABILITY").**
- Correspondence containing a signature and jurat is attached showing that the taxpayer is responding to an IRS letter (See paragraphs (5) below).
- Re-entry returns originally filed electronically (E-File). The presence of Mod E-File printouts or **E-file Graphic Print will identify these returns as Do Not Process** in lieu of an actual return.

  Note: If the E-file Graphic print states "E-file GRAPHIC Print Do Not Process" in the top margin, circle the words "Do Not Process."

Note: **SCRIPS Form 941 (Revision 2005 and later) - Edit an asterisk (*) in the left most position of the "Sign your name here" box when a signature is not required on the return.**

(2) Do not correspond for a signature on "CII" returns that have Form 13596, **Reprocessing Returns** attached. See IRM 3.11.13.11.9, "Correspondence Imaging Inventory (CII) Returns", for processing instructions.

(3) If a signature is missing:

IF	THEN
• The return is not signed on the line designated for the signature, or • The jurat is not present on the line designated for the signature (non-standard return), or • Only the entity information is present and there are no attachments containing tax data,	1. Edit Action Code 225 (Correspondence for Signature Only) or 226 (International Correspondence) Corresponding for signature only. 2. Leave in batch and continue editing. See Exhibit 3.11.13-16, Paperless Correspondence Action Code Procedures

Note: Paper returns sent in by the filer that says their return was rejected through the E-file system require a signature. Form 8879-EMP is not an acceptable signature substitute for a paper return.

(4) If the jurat is altered or stricken (crossed out), See IRM 3.11.13.11.6, Frivolous Arguments.

(5) Accept a "signature declaration" (i.e., a signature with a jurat obtained through IRS correspondence) if it is attached to the return.

   a. If the "signature declaration" is altered or stricken (crossed-out), see Identification of Frivolous Arguments in IRM 3.11.13.11.6, for frivolous return instructions.

   b. If the taxpayer responds with a self-prepared "signature declaration," it must contain the same language as the jurat on the return. i.e., "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."

Note: **SCRIPS Form 941 (Revision 2005 and later) - Edit an asterisk (*) in the left most position of the "Sign your name here" box to show the signature declaration is attached.**

(6) Since tax examiners (TE) are not expected to be handwriting experts, Treas. Reg. 301.6064-1 allow the IRS to presume that the signature on a return, statement or other document is the true signature of the person who actually signed the document.

Note: **Very often, a preparer will mark the Sign your name here box with an "X" to show where a taxpayer must sign the return:**

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IF	AND	THEN
X is shown,	Name is shown in the **Print your name here** box,	Do Not Correspond.
"X" is shown,	No name is shown in **Print your name here** box,	Correspond with the taxpayer to obtain a signature.

(7) **Facsimile Signature - Rather than actually signing** each return, Revenue Procedure 2005-39 allows an officer or duly authorized agent to use a **facsimile** (computer-generated or rubber stamp) signature when filing certain forms **(such as Form 941, Form 943, Form 944, Form 945, or Form CT-1)**. If a facsimile signature is used, the person filing the form must keep a letter, signed by the officer or agent authorized to sign the return(s) declaring under penalties of perjury that the facsimile signature appearing on the form is the signature adopted by the officer or agent direction, and that the facsimile signature was placed on the return by the officer or agent direction.

    a.   A **signature of an officer or duly authorized agent, etc.** can be printed, typed, rubber stamped, computer generated, or affixed by some other mechanical device, and is acceptable as a signed return on Form 941, Form 943, Form 944, Form 945, or Form CT-1. A signature refers to the name of the officer or agent who attests that the information on the return is true, correct, and complete. See Figure 3.11.13-11, for an example of a return that has been signed using a mechanical device.

    b.   **The signature will appear on either "Sign your name here" or "Print your name and title" line.**

    c.   **If no signature is found, follow signature correspondence procedures in IRM 3.11.13.12.7.**

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Figure 3.11.13-11 Acceptable Signature Using A Mechanical Device Under Revenue Procedure 2005-39.

(8)   Only one correspondence attempt is required for a signature.

3.11.13.12.8
(01-01-2025)
♦**Paid Preparer
Section**♦

(1)   The Paid Preparer Section is located below the signature area:

- Form 941 - at the bottom of Page 2 of the return (Revision 01-2020 and prior).
- Form 941 - at the bottom of Page 3 of the return (Revision 07-2020 and later).
- Form 943 - at the bottom of the return (Revision 2019 and prior).
- Form 943 - at the bottom of Page 2 of the return (Revision 2020 and later).
- Form 944 - at the bottom of Page 2 of the return (Revision 2019 and prior).
- Form 944 - at the bottom of Page 3 of the return (Revision 2020 and later).
- Form 945 - at the bottom of the return.
- Form CT-1 - at the bottom of the return (Revision 2019 and prior)
- Form CT-1 - at the bottom of Page 2 of the return (Revision 2020 and later)

(2)   No action is required on amended returns.

3.11.13.12.8.1
(01-01-2020)
♦**Paid Preparer's Tax
Identification Number
(PTIN)**♦

(1)   The Preparer's Social Security Number (SSN) (2009 and prior revisions) or Paid Preparer's Tax Identification Number (PTIN) is located to the right of the Preparer's Signature in the PTIN box (Preparer's SSN or PTIN box) on all employment tax returns.

(2)   No action is required on amended returns.

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(3)   The Preparer's SSN is a nine-digit number. The SSN is not valid if it is all zeroes or all nines.

(4)   A Preparer's PTIN is a valid entry in the Preparer's SSN area at the bottom of Form 941. The PTIN begins with an alpha "P" and followed by an eight-digit number (e.g., PXXXXXXXX).

(5)   **Edit an asterisk (*) to the left of the Preparer's SSN or PTIN if it is invalid.**

3.11.13.12.8.2
(10-27-2015)
♦**Paid Preparer EIN**♦

(1)   The Preparer's Employee Identification Number (EIN) must be a nine-digit number. The EIN cannot be all zeroes or all nines.

(2)   **Edit an asterisk (*) to the left of the Preparer's EIN if it is invalid.**

3.11.13.12.8.3
(10-27-2015)
♦**Paid Preparer Phone Number**♦

(1)   If a complete Paid Preparer Phone Number is located on the Paid Preparer's Phone Number line, no editing of this line is necessary.

(2)   If the Paid Preparer's Phone Number is incomplete, illegible, or less than 10 digits, review the return and all attachments. See Figure 3.11.13-12.

Note: If more than 10 digits are present, continue processing the return. Only the first 10 digits will be transcribed (captured).

IF	THEN
A complete Paid Preparer's Phone Number is located elsewhere on the return or attachments,	Edit to the "Phone No." line.
A complete Paid Preparer's Telephone Number is not located, or the number is illegible,	Asterisk to the left of the incomplete or illegible phone number.

a. COMPLETE PAID PREPARER'S PHONE NUMBER

DRAFT	Paid Preparer Use Only	Check if you're self-employed ☐

Preparer's name	Tom Larch	PTIN	000-00-6143
Preparer's signature	*Tom Larch*	Date	4/15/25
Firm's name (or yours if self-employed)	Larch & Associates	EIN	00-0256123
Address	16 Maple Ave.	Phone	(657)555-9999
City	Anaheim	State	CA	ZIP code	92803

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b. INCOMPLETE PAID PREPARER'S PHONE NUMBER

DRAFT	Paid Preparer Use Only	Check if you're self-employed ☐

Preparer's name	John Tupelo	PTIN	P00000054
Preparer's signature	*John Tupelo*	Date	4/24/25
Firm's name (or yours if self-employed)	Tupelo Accounting	EIN	00-1239876
Address	123 Ash St.	Phone	✳555-9999
City	Salt Lake City	State	UT	ZIP code	84100

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Figure 3.11.13-12 Paid Preparer Information - Incomplete Phone Number, Asterisk the Entry.

3.11.13.13
(10-27-2015)
♦**Entity Perfection - General**♦

(1) The entity area of a tax return identifies the taxpayer on the Business Master File (BMF). The entity area of the return contains the following:

- Employer Identification Number (EIN)
- **Tax Period**
- Name
- "In-care-of" name
- Address

Note: **When perfecting the entity always asterisk and line through the entry that is not to be transcribed. If the taxpayer has lined through a portion of the entity also place an asterisk to the left of the entry that is not to be transcribed. If another function, i.e., Accounts Management, Compliance, etc., has circled out a duplicate name control also place an asterisk to the left and line through the name control circled.**

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3.11.13.13.1
(01-01-2023)
Entity Perfection - Tax Period - General

(1) All returns must have a Tax Period. If the return requires editing of the Tax Period, it will be edited based on the form revision and the form type; quarterly or annual. Determine if the Tax Period must be edited using the rules for:

- Form 941, Form 941-PR, and Form 941-SS.
- Form 944 and Form 944-SP.
- Form 943, Form 943-PR, Form 945, and Form CT-1.

Note: If the taxpayer enters the due date of the return instead of the Tax Period Ending (TPE) date, perfect the Tax Period to reflect the (TPE) date.

Note: Consider a "taxpayer indication" a notation on the return or an attachment to the return, placed by the taxpayer.

3.11.13.13.1.1
(01-01-2025)
Entity Perfection - Tax Period (Form 941, Form 941-PR, & Form 941-SS)

(1) Process Form 941, Form 941-PR and Form 941-SS as follows:

IF	AND	THEN
One Tax Period box is checked,	There is no taxpayer indication on the return or attachments of another Tax Period,	No editing is necessary.
One Tax Period box is checked,	A Tax Period that agrees with the checked box has been edited on the return,	No editing is necessary.
One Tax Period box is checked,	There is an indication of a Tax Period elsewhere on the return or attachment that does not agree with the check box,	Edit the correct Tax Period on top of the "Report for this quarter... "box in YYMM format.

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IF	AND	THEN
No Tax Period box is checked,		1. Review the return and the attachments for the correct Tax Period, 2. If found "X" the box for the Tax Period indicated on the return or attachments, ***Note:*** If there is an indication the taxpayer is filing a current revision form for a Tax Period other than a current processing YEAR Tax Period, follow the instructions below. 3. If the Tax Period cannot be determined, "X" the box indicating the current Tax Period being processed.
There is an indication the taxpayer is filing a current revision form for a Tax Period other than a current processing YEAR Tax Period,		Edit the correct Tax Period on top of the "Report for this quarter..." box in YYMM format.
The return would be considered an early filed return,	All three are present on the return: 1. Current Year Form revision, 2. 3rd or 4th quarter Tax Period box checked, 3. Tax Data appears on the return,	Edit the year of the Tax Period to the Prior Year (PY) (i.e., If current Year Form Revision 2024, edit the year to "2023"). Edit the Tax Period above the "Report for this Quarter" box in YYMM format. See Figure 3.11.13-13. ***Caution:*** This type of return can be seen in the 4th, 1st, or 2nd quarter return processing time frame, when the taxpayer has access to the latest revision of Form 941.

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IF	AND	THEN
More than one Tax Period box is checked,		1. Review the return and attachments for a taxpayer indication of the correct Tax Period, 2. Edit the correct Tax Period on top of the "Report for this quarter..." box in YYMM format, 3. If the Tax Period cannot be determined, edit, and process the return for the earliest Tax Period shown by the taxpayer. See Figure 3.11.13-14.

DRAFT

Form **941 for 2025:** Employer's QUARTERLY Federal Tax Return
(Rev. March 2025)   Department of the Treasury — Internal Revenue Service

2412   950124   OMB No. 1545-0029

Employer identification number (EIN)   0 0 – 1 5 4 8 9 6 7

Name *(not your trade name)*   Hemlock Tavern, Inc.

Trade name *(if any)*   c/o Socrates C. Hemlock

Address   PO Box 1505
   Number   Street   Suite or room number

   Milwaukee   WI   53203
   State   ZIP code

Foreign postal code

Report for this Quarter of 2025
(Check one.)

☐ **1:** January, February, March

☐ **2:** April, May, June

☐ **3:** July, August, September

☒ **4:** October, November, December

Go to *www.irs.gov/Form941* for instructions and the latest information.

RECEIVED 05092025 IRS-KCS8 KANSAS CITY, MO

IF - The return would be considered early filed,
AND - All the following apply:
•   Current year form revision,
•   3rd or 4th quarter box checked,
•   Tax data appears on the return,
THEN - Edit the year of the Tax Period to the prior year.

Caution - This type of return can be seen during the 4th, 1st, or 2nd quarter return processing time frame, when the taxpayer has access to the latest revision of Form 941.

American Samoa, Guam, the Commonwealth of the Northern ...s can skip lines 2 and 3, unless you have employees who are

...pensation for the pay period ...ter Dec. 12 (Quarter 4)   1   2

   2   63,362.50

...pensation   3   1,500.00

...al security or Medicare tax   ☐ Check here and go to line 6.

Column 2

× 0.124 =   7,856.95

× 0.124 =   .

5c   Taxable Medicare wages & tips.   .   63,362.50   × 0.029 =   1,837.51

5d   Taxable wages & tips subject to Additional Medicare Tax withholding   .   × 0.009 =   .

Figure 3.11.13-13   Return Indicates an Early Filed Return, but there are Indicators on the Return that the Taxpayer is Filing a Current Year Revision of Form 941 for a 3rd or 4th Quarter Return of the Prior Year (PY).

3.11.13.13.1.1   Internal Revenue Manual   Cat. No. 33485T (11-07-2024)
           33485013   Any line marked with a #
                                                             is for **Official Use Only**

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Form **941 for 2025:** Employer's QUARTERLY Federal Tax Return
(Rev. March 2025)   Department of the Treasury — Internal Revenue Service

2506   950124
                 OMB No. 1545-0029

Employer identification number (EIN)   **0 0 – 1 5 3 8 4 7 8**

Name (not your trade name)   **George G. Alder**

Trade name (if any)   **George's Aspen Grove**

Address   **208 Ash Hwy**
          Number   Street   Suite or room number

          Salt Lake City   **UT**   **84100**
          City   State   ZIP code

          Foreign country name

Report for this Quarter of 2025
(Check one.)

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

Go to *www.irs.gov/Form941* for
instructions and the latest information.

When more than one Tax Period box is checked, edit the earliest Tax Period.

Read the separate instructions before you

Part 1:   Answer these questions for ~~monwealth of the Northern
Mariana Islands, the U.S. Virgin Islands, and Puerto Rico can skip lines 2 and 3, unless you have employees who are~~

Figure 3.11.13-14 Multiple Tax Period Boxes Checked Requiring Editing of the Tax Period above the "Report for this Quarter Box."

(2)   Process Prior Year (PY) Revision Form 941 (Revision 2005 - 2024), Form 941-PR and Form 941-SS as follows:

IF	AND	THEN
One Tax Period box checked,	There is a taxpayer notation indicating a Tax Period in the current year, ***Note:*** Consider a Schedule B showing a current year as an indication a Tax Period in the current year,	Edit the Form Title Year of the return to the current processing year (e.g., "2024" must be edited to "2025"). Editing of the Tax Period above the "Report for this Quarter" box is not necessary. See Figure 3.11.13-15. ***Exception:*** Do NOT change the Form Title Year if doing so will make the return an early Filed Return.
One Tax Period box checked,		Edit the Tax Period on top of the "Report for this quarter..." box in YYMM format, based on the Form Revision and the Tax Period check box.

Cat. No. 33485T (11-07-2024)   Internal Revenue Manual   **3.11.13.13.1.1**
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IF	AND	THEN
No boxes checked,	The return shows a Pre-printed label or there is a taxpayer indica-tion on the return or attach-ments,	Edit the correct Tax Period based on the information on the return or attachment on top of the "Report for this quarter..." box in YYMM format. See Figure 3.11.13-16.
No boxes checked,	There is NO indication of a Tax Period on the return or attachments,	Process as a current quarter, current year return. Edit the Tax Period on top of the "Report for this quarter..." box in YYMM format.
More than one Tax Period box is checked,		1. Review the return and at-tachments for the correct Tax Period, 2. If the Tax Period cannot be determined, edit, and process the return for the earliest Tax Period shown by the taxpayer, 3. Edit the correct Tax Period on top of the "Report for this quarter..." box in YYMM format.

Figure 3.11.13-15 Prior Revision Form 941 (Revision January 2024) with Taxpayer Indication Filed for a Current Quarter Return - Edit Form Title Year

Figure 3.11.13-16 Form 941, Revision 2025, Requiring The Tax Period 2409 To Be Edited Above the "Report For This Quarter" Box.

3.11.13.13.1.2
(01-01-2023)
Entity Perfection - Tax Period (Form 944 & Form 944-SP)

(1)   Process Form 944, and 944-SP as follows:

IF	THEN
Return is for current processing year,	No editing is necessary.
Return is for prior processing year,	Edit the Tax Year in "YY" format above the "Who Must File Form 944". See Figure 3.11.13-17.

Figure 3.11.13-17 Form 944 with the Tax Year Edited above the "Who Must File Form 944" box.

Cat. No. 33485T (11-07-2024)
Any line marked with a #
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Internal Revenue Manual

33485016, 33485017

3.11.13.13.1.2

3.11.13.13.1.3
(01-01-2025)
Entity Perfection - Tax Period (Form 943, Form 943-PR, Form 945, & Form CT-1)

(1)   Process Form 943, Form 943-PR, Form 945, and Form CT-1 as follows:

IF	AND	THEN
The return entity shows only the current Tax Year,	There is no other indication of a Tax Year on the return or attachment,	No editing is necessary.
The (943, 943 PR and 945) return shows only a prior Tax Year,	There is no other indication of a Tax Year on the return or attachment,	Edit the correct Tax Year above the tax year revision in the "YY" format. See Figure 3.11.13-18.
The CT-1 return shows only a prior Tax Year,	There is no other indication of a Tax Year on the return or attachment,	Edit the correct Tax Year in the upper right portion of the entity area in "YY" format. See Exhibit 3.11.13-8, Form CT-1 Employer's Annual Railroad Retirement Tax Return 2024.
The taxpayer has notated on the CT-1 return or attachment the correct Tax Year,		Edit the correct Tax Year in the upper right portion of the entity area in "YY" format. See Exhibit 3.11.13-8, Form CT-1 Employer's Annual Railroad Retirement Tax Return 2024.
The taxpayer has notated on the (943, 943-PR and 945) return or attachment the correct Tax Year,		Edit the correct Tax Year above the tax year revision in the "YY" format. See Figure 3.11.13-18.
The Tax Year is missing, incomplete or illegible (Form 943, Form 943-PR and Form 945),		1. Review the return or attachments for the correct Tax Year, 2. If found, edit the correct Tax Year above the tax year revision in the "YY" format. 3. If the Tax Year cannot be determined, edit the Tax Year as the current processing year Tax Year above the tax year revision in the "YY" format.

3.11.13.13.1.3   Internal Revenue Manual   Cat. No. 33485T (11-07-2024)
Any line marked with a #
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IF	AND	THEN
The Tax Year is missing, incomplete or illegible (Form CT-1)		1. Review the return or attachments for the correct Tax Year, 2. If found, edit the correct Tax Year in the upper right portion of the entity area in ″YY″ format. 3. If the Tax Year cannot be determined, edit the Tax Year as the current processing year Tax Year in the upper right portion of the entity area in "YY" format.
More than one Tax Year is shown on the return,		1. Review the return or the attachments for the correct Tax Year, 2. If the Tax Year cannot be determined, edit, and process the return for the earliest Tax Year shown by the taxpayer, 3. Edit the correct Tax Year above the tax year revision in "YY" format (Form 943, Form 943-PR, and Form 945). If the return is a Form CT-1 edit the correct Tax Year in the upper right portion of the entity area in "YY" format.
The taxpayer enters the due date of the return instead of the Tax Year ending date (Form 943, Form 943-PR, Form 945, and Form CT-1),		Perfect the Tax Year to reflect the Tax Period ending date.

Cat. No. 33485T (11-07-2024)   Internal Revenue Manual   **3.11.13.13.1.3**
Any line marked with a #
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Form 943 — Employer's Annual Federal Tax Return for Agricultural Employees (2023)

23

Form 943
Department of the Treasury
Internal Revenue Service

Employer's Annual Federal Tax Return for Agricultural Employees

Go to *www.irs.gov/Form943* for instructions and the latest information.

OMB No. 1545-0035

20**23**

Type or Print

Name (as distinguished from trade name)
Jonathan Elm

Employer identification number (EIN)
00 - 1359674

Trade name, if any

Address (number and street)
320 Alder St.

City or town, state or province, country, and ZIP or foreign postal code
Denver, CO 80202

If address is different from prior return, check here ☐

If you don't have to file returns in the future, check here . . . . ☐

1 Number of agricultural employees employed in the pay period that includes March 12, 2023 . . | 1

2 Wages subject to social security tax* . . . . | 2

* Include taxable qualified sick and family leave wages paid in 2023 for leave taken after March 31, 2021, and before October 1, 2021, on line 2. Use lines 2a and 2b only for taxable qualified

---

This return is for 2024, sorry.

24

Form 943
Department of the Treasury
Internal Revenue Service

Employer's Annual Federal Tax Return for Agricultural Employees

Go to *www.irs.gov/Form943* for instructions and the latest information.

OMB No. 1545-0035

20**23**

Type or Print

Name (as distinguished from trade name)
Philip Oak

Employer identification number (EIN)
00-1357943

Trade name, if any
Oak Custom Cabinetry

Address (number and street)
P.O. Box 797

City or town, state or province, country, and ZIP or foreign postal code
Los Angeles, CA 90052

If address is different from prior return, check here ☐

If you don't have to file returns in the future, check here . . . . ☐

Figure 3.11.13-18 Form 943 with Tax Year Edited Above the Tax Year Revision in the YY format.

3.11.13.13.2
(01-01-2025)
Entity Perfection - Employer Identification Number (EIN)

(1) The EIN is a nine-digit number (XX-XXXXXXX) assigned to identify the taxpayer.

(2) Determine the EIN as follows:

IF	AND	THEN
EIN is missing,	You can determine the correct EIN from the return, attachments and/or schedules,	Edit the EIN to the proper location on the return.
The EIN is either a Preparer Tax Number (PTIN) or Individual Identification Number (ITIN),	Unnumbered return,	1. Remove return from batch. 2. Route to Entity Control following local procedures using Form 13934, Entity Document/C&E Merge Transmittal for EIN assignment.
The EIN is either a PTIN or ITIN,	Numbered return,	1. Edit Action Code 320. 2. Leave return in batch.
Multiple EINs are present,	Unnumbered return,	1. Remove return from batch. 2. Route to Entity Control following local procedures for EIN assignment.
Multiple EINs are present,	Numbered return,	1. Edit Action Code 320. 2. Leave return in batch.
The EIN contains any of the following conditions and cannot be determined from the return, attachments and/or schedules: • Illegible, • Missing, • Other than 9 digits • All zeroes, or • All nines,	Unnumbered return,	1. **Edit an asterisk (*) to the left and Line through** the illegible EINs, all zeroes, or all nines, 2. Research IDRS, 3. If found, edit to the proper location, 4. If not found, route to Entity Control following local procedures using Form 13934, Entity Document/C&E Merge Transmittal.

Cat. No. 33485T (11-07-2024)   Internal Revenue Manual   **3.11.13.13.2**
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IF	AND	THEN
The EIN contains any of the following conditions and cannot be determined from the return, attachments and/or schedules: • Illegible, • Missing, • Other than 9 digits, • All zeroes, or • All nines,	Numbered return,	1. **Edit an asterisk (*) to the left and Line through** the illegible EINs, all zeroes, or all nines, 2. Edit Action Code 320. 3. Leave return in batch.
"Pending", "applied for", etc., is indicated in the EIN area,	Unnumbered return,	1. Research Integrated Data Retrieval System (IDRS), 2. If found, edit to the proper location, 3. If not found, route to Entity Control following local procedures using Form 13934, Entity Document/C&E Merge Transmittal.
"Pending," "Applied for" etc., is indicated in the EIN area,	Numbered return,	1. Edit Action Code 320. 2. Leave return in batch.

(3) If Page 1, Page 2, and/or Page 3 of Form 941, Schedule B (Form 941), Schedule R (Form 941), Form 941-PR, Form 941-SS, Form 943, Form 944, Form 944-SP or Form 945, are on a separate sheet:

    a. Make sure that the EIN is present on Page 2 and/or Page 3 and matches the EIN in the entity of Page 1.

    b. If the EIN is missing on Page 2 and/or Page 3 on a one-sided form and the name on Page 2 and/or Page 3 matches the name on Page 1, edit the EIN from the entity section of the return followed by asterisk (*) to the left of the EIN box.

    c. If the EIN on Page 2 and/or Page 3 does not match the EIN in the entity of Page 1, edit an edit the EIN from the entity section of the return followed by an asterisk (*) to the left of the EIN box on Page 2 and/or Page 3.

    d. If an EIN is present on Schedule B, Schedule R, or Form 945-A, does not match the EIN in the entity section of the return, edit the EIN from

entity section of the return followed by an asterisk (*) to the left of the EIN box on Schedule B, Schedule R, or Form 945-A.

e. If the EIN on Schedule B, Schedule R, or Form 945-A is not present, edit the EIN from the entity section of the return followed by an asterisk (*) to the left of the EIN box on Schedule B, Schedule R, and Form 945-A.

(4) If a Form 941, Form 941-PR, Form 941-SS, Form 943, Form 943-PR, Form 944, Form 944-SP, Form 945 or Form CT-1 is received in C&E with an EIN beginning with "69," forward the return to Entity Control for a new EIN.

IF	THEN
Unnumbered return,	1. Attach Form 4227 with remarks "69 EIN - Issue new EIN." 2. Complete all editing before routing to Entity.
Numbered return,	1. Edit Action Code 320. 2. Attach Form 4227 with remark "69 EIN - Issue new EIN." 3. Complete all editing before routing to Entity and leave in batch.

3.11.13.13.3
(10-27-2015)
♦**Entity Perfection - Name Control**♦

(1) The Name Control consists of four characters or less:

a. Valid characters are alpha, numeric, ampersand (&), hyphen (-), and blank. However, blanks are only valid in the last three positions.

b. Disregard the word "The" in the Name Control only when more than one word follows.

Note: If an individual and a trade name are present, and it can be determined that the trade name is for a corporation or partnership, follow the Name Control procedures for corporations or partnerships. If other than a corporation or partnership, follow the Name Control procedures for Individuals, regardless of which line the individual name is listed.

(2) See Job Aid Document 7071A, Name Control Job Aid - For Use Outside the Entity Area, to determine the Name Control.

(3) It is no longer necessary to edit a Name Control on Form 941 returns that will be processed through SCRIPS. Do not take any action if the Name Control is already edited.

(4) Edit the Name Control on the following forms processed through ISRP; Form 941, Form 943, Form 944, Form 945, and Form CT-1 as follows:

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IF	AND	THEN
Able to determine the Name Control,		Underline the Name Control.
Unable to determine the Name Control,	Numbered,	1. Edit Action Code 352 (Name Research). 2. Leave return in batch.
Unable to determine the Name Control,	Unnumbered,	1. Research IDRS. 2. If found, edit to the proper location. 3. If not found, route to Entity Control following local procedures using Form 13934, Entity Document / C&E Merge Transmittal.
A return indicates the employer has filed bankruptcy (e.g., shows "RECEIVER", "TRUSTEE" or "DEBTOR IN POSSESSION") in the entity area or on an attachment		Route to Entity Control following local procedures.

Note: **Input TC 013 when there is a name change (primary and secondary) on Form CT-1 as these changes cannot be input through ISRP.**

3.11.13.13.4
(01-03-2024)
♦**Entity Perfection -
"In-Care-Of" Name**♦

(1) An "in-care-of" name can be identified by the words "in care of" or the symbol "c/o" or "%" (percent).

(2) Ensure the "in-care-of" name is located above the street address.

IF	THEN
The "in-care-of" name is located on the street address line preceding the street address,	No editing is required.
The "in-care-of" name is located above the first name line or below the street address,	1. Edit an asterisk (*) and line through the "in-care-of" name, 2. Edit the "in-care-of" name so it appears below the first name line and above the street address beginning with the **%** or "c/o" in the first position, 3. Continue processing the return.

3.11.13.13.4   Internal Revenue Manual   Cat. No. 33485T (11-07-2024)
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IF	THEN
The "in-care-of" name is shown on an attachment,	Edit the "in-care-of" name above the street address beginning with the "%" or "c/o" in the first position.
The street address for the "in-care-of" name is different from the street address of the employer,	1. Arrow the "in-care-of" street address below the "in-care-of" name or edit the "in-care-of" street address below the "in-care-of" name if located on an attachment. 2. Circle the street address. 3. Notate **TC 014** in the upper left margin. 4. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk. ***Note:*** A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.

Note: Always Edit an asterisk (*) to the left and Line through the "in-care-of" symbol (% or c/o) if it is present with an address. Do not use the ampersand (&) or the percent sign (%) when editing the address information.

(3)   A change in the "in-care-of" name can be determined by any of the following:

- A check mark in the "Address change" box **(Form 943 and Form 945)**, or
- An indication that the "in-care-of" name is changed (i.e., the taxpayer crossed out the original "in-care-of" name and added the new name or has entered a new "in-care-of" name in brackets)

IF	THEN
An "in-care-of" name is changed but there is no indication of an address change,	1. Edit the "in-care-of" name as shown above. 2. Continue editing the return.
An "in-care-of" name is present and the "Address change" **box is checked** (or there is an indication of an address change),	1. Edit the "in-care-of" name as shown above. 2. Correct the address, See IRM 3.11.13.13.6. 3. Continue editing the return.

3.11.13.13.5
(01-01-2023)
Bankruptcy

(1)   If the Form 941, Form 943, Form 944, Form 945, or Form CT-1 indicates bankruptcy (e.g., shows RECEIVER, TRUSTEE, or DEBTOR IN POSSESSION) in the entity area or on an attachment, route to Entity Control using local procedures.

Cat. No. 33485T (11-07-2024)   Internal Revenue Manual   **3.11.13.13.5**
Any line marked with a #
is for **Official Use Only**

3.11.13.13.6
(01-31-2024)
♦**Entity Perfection - Domestic Addresses**♦

(1) Perfection of the address is necessary when the mailing address (Street or P.O. Box) is not easily identified. For a list of correct street abbreviations, see Document 7475, State and Address, Abbreviations, Major City Code (MCCs), Zip Codes, and Countries.

Exception: Do not perfect the address on amended returns (e.g., CCC "G").

(2) A business will have two addresses. One is the mailing address, and the other is the location address or physical location of the business.

Note: BMF ISRP is not programmed for a mailing address and a location address. A TC 014 must be input into IDRS to capture both a location address and mailing address.

(3) **If the return requires that the street address, city, state, or ZIP Code be changed, edit an asterisk (*) to the left and line through the incorrect entry and enter the correction in the entity where space allows.**

(4) Perfect the address are as follows:

3.11.13.13.6　　　　　Internal Revenue Manual　　　　Cat. No. 33485T (11-07-2024)
Any line marked with a #
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IF	AND	THEN
There is an in-dication on an attachment that the address has been changed,		Edit the new address in the Entity section of the return.
Form 8822 Change of Address, or Form 8822-B, Change of Address - or Responsible Party Business, is attached,	All of the following applies: • Mailing address informa-tion is the same, • No location address is listed on Form 8822/ Form 8822-B, Line 7, • No entry on Form 8822-B, Lines 8 or 9,	Take no action.

Cat. No. 33485T (11-07-2024)   Internal Revenue Manual   **3.11.13.13.6**
Any line marked with a #
is for **Official Use Only**

IF	AND	THEN
Form 8822 Change of Address, or Form 8822-B, Change of Address - or Responsible Party Business, is attached,	Any of the following applies: • Mailing address information is different, • Location address is listed on Form 8822/ Form 8822-B, Line 7, or • An entry is listed on Form 8822-B, Lines 8 or 9,	1. Detach Form 8822 or Form 8822-B and route to Entity Control following local procedures using, Form 13934, Entity Document/C&E Merge Transmittal
Both a P.O. Box and a street address are shown,		1. Edit an asterisk to left and line through street address. 2. Notate "TC 014" in the upper left margin. 3. Pull the return for research/ input of TC 014 by the Code and Edit Research Clerk. See Figure 3.11.13-19. *Note:* A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.

IF	AND	THEN
Two street addresses are shown,		1. Edit an asterisk to left and line through the first street address. 2. Underline the second street address. 3. Notate "TC 014" in the upper left margin, 4. Pull the return for research/ input of TC 014 by the Code and Edit Research Clerk. See Figure 3.11.13-20. ***Note:*** A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.
One street address is shown,	The taxpayer changes the address to a P.O. Box,	1. Notate "TC 014" in the upper left margin. 2. Pull the return for research/ input of TC 014 by the Code and Edit Research Clerk. ***Note:*** A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.
The city and state are not shown on the return, but are shown on an attachment,		Edit the city and state in the Entity section of the return.
The ZIP Code is missing, or illegible,	Is not available from the return or attachments,	See Document 7475, State and Address Abbreviations, Major City Codes (MCC's), ZIP Codes and Countries, to determine the ZIP Code. ***Note:*** Edit the three digits followed by 01 of the first zip code listed for the applicable state (e.g., "99501" for Alaska). See Figure 3.11.13-21.

Cat. No. 33485T (11-07-2024)   Internal Revenue Manual   **3.11.13.13.6**
Any line marked with a #
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IF	AND	THEN
Only the first three digits of the ZIP Code can be determined,		Edit "01" for the fourth and fifth digits.
The address field is blank or incomplete,	The address information is not available from the return or an attachment,	Leave blank and allow to fallout to ERS.
The address contains information other than a street address or P.O. Box,		No perfection is necessary. ISRP and SCRIPS will enter the complete address.

Note: Always **edit an asterisk to the left and line through** the "in-care-of" symbol ("c/o" or "%") if it is present with an address. Do not use the ampersand (&) and the percent symbol (%) when editing address information.

DRAFT

Form 941 for 2025: **Employer's QUARTERLY Federal Tax Return**

950124

(Rev. March 2025)   Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

TC014

Employer identification number (EIN) 0 0 – 5 9 8 8 7 1 2

Name *(not your trade name)* Parker V Hemlock

Trade name *(if any)* Hemlock Insurance Agency

Address ✳ ~~3409 Birch Avenue~~   PO Box 447

Number   Street   Suite or room number

Burlington   VT   05401

City   State   ZIP code

Foreign country name   Foreign province/county   Foreign postal code

Report for this Quarter of 2025
(Check one.)

☐ 1: January, February, March

☒ 2: April, May, June

☐ 3: July, August, September

☐ 4: October, November, December

Go to *www.irs.gov/Form941* for instructions and the latest information.

Figure 3.11.13-19 Non-Preprinted Label with P.O. Box and Street Address - Edited to delete the street address.

DRAFT

Form **941 for 2025:** Employer's QUARTERLY Federal Tax Return
(Rev. March 2025)   Department of the Treasury — Internal Revenue Service

950124
OMB No. 1545-0029

TC014

Employer identification number (EIN)   0 0 – 1 3 6 5 2 1 9

Name *(not your trade name)*   **Frank W. Spruce**

Trade name *(if any)*   **Spruce It Up Design**

Address   **9700 Poplar Dr /   4400 W 23rd St**
Number   Street   Suite or room number

Phoenix   **AZ**   **85026**
City   State   ZIP code

Report for this Quarter of 2025
(Check one.)

☐ **1:** January, February, March

☐ **2:** April, May, June

☒ **3:** July, August, September

☐ **4:** October, November, December

Go to *www.irs.gov/Form941* for instructions and the latest information.

Figure 3.11.13-20 Two Street Addresses are Shown on the Return - Editing Required

DRAFT

Form **941 for 2025:** Employer's QUARTERLY Federal Tax Return
(Rev. March 2025)   Department of the Treasury — Internal Revenue Service

950124
OMB No. 1545-0029

Employer identification number (EIN)   0 0 – 9 8 7 3 3 4 5

Name *(not your trade name)*   **MAPLE LEAF FIGURES INC.**

Trade name *(if any)*

Address   **956 ACACIA AVE**
Number   Street   Suite or room number

LOS ANGELES   **CA**   **90001**
City   State   ZIP code

Foreign country name

**ZIP Code Lookup
See Document 7475**

Read the separate instructions before yo

Report for this Quarter of 2025
(Check one.)

☐ **1:** January, February, March

☒ **2:** April, May, June

☐ **3:** July, August, September

☐ **4:** October, November, December

Go to *www.irs.gov/Form941* for instructions and the latest information.

Part 1: Answer these questions for this quarter. Employers in American Samoa, Guam, the Commonwealth of the Northern

Figure 3.11.13-21 Major City Address - Missing ZIP Code, See Document 7475

(5) APO (Army Post Office), DPO (Diplomatic Post Office) and FPO (Fleet Post Office) addresses are considered domestic addresses. If an address appears as APO, DPO or FPO convert based on the ZIP Code (i.e., If the address appears as APO New York, NY 091XX; convert to APO AE 091XX). See Figure 3.11.13-22, for an example of an edited APO/FPO address. Refer to the APO/DPO/FPO Conversion Chart below:

ZIP CODE RANGE	COUNTRY CODE
340XX	AA
090XX - 098XX	AE
962XX - 966XX	AP

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Any line marked with a #
is for **Official Use Only**   33485020, 33485021

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Form **941 for 2025:** **Employer's QUARTERLY Federal Tax Return**
(Rev. March 2025)   Department of the Treasury — Internal Revenue Service

950124
OMB No. 1545-0029

Employer identification number (EIN) `0` `0` – `1` `3` `5` `4` `9` `6` `5`

Name *(not your trade name)*   **Michael N. Balsam**

Trade name *(if any)*

Address   **Box 1302**
Number   Street   Suite or room number

APO   ✳ ~~New York~~   **AE**   **09036**
City   State   ZIP code

Report for this Quarter of 2025
(Check one.)

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

Go to *www.irs.gov/Form941* for
instructions and the latest information.

Figure 3.11.13-22 Editing APO/DPO/FPO Address

3.11.13.13.7
(01-01-2025)
♦**Entity Perfection-
Foreign Addresses
(OSPC Only)** ♦

(1) A foreign (international) address is any address that is not in the 50 states or the District of Columbia.

(2) Returns with Army Post Office (APO)/ Diplomatic Post Office (DPO)/Fleet Post Office (FPO) addresses are considered domestic addresses. See IRM 3.11.13.13.6.

Note: All returns with a Foreign Address will be processed through ISRP. If the return is batched for SCRIPS processing, after editing, pull the return from the batch and request the return be batched for ISRP processing. If numbered take the necessary steps to cancel the DLN.

(3) Route returns with a foreign address to Ogden Submission Processing Campus (OSPC) for processing. Prepare Letter 86C **Referring Taxpayer Inquiry/Forms to Another Office**, to inform the taxpayer that the return has been sent to OSPC.

Note: Form 941-PR, Form 941-SS and Form 943-PR received with a domestic address (Address in the 50 states or the District of Columbia) must be processed as a Foreign Return. Do Not convert to a Domestic Return, unless directed by an attachment to the return.

(4) Returns with addresses in the following U.S. Possessions/Territories are considered foreign for processing purposes but are edited in the same way as a domestic address.

   a. A two-character alpha code must be edited for the Possession/Territory name:

      Note: A ZIP Code **must be present** for U.S. Possessions/Territories. Edit the correct ZIP code if not provided. See Exhibit 3.11.13-17, U.S. Possessions ZIP Codes.

U.S. POSSESSION/TERRITORY	ALPHA CODE
American Samoa	AS

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U.S. POSSESSION/TERRITORY	ALPHA CODE
Federated States of Micronesia	FM
Guam	GU
Marshall Islands	MH
Northern Mariana Islands	MP
Palau	PW
Puerto Rico	PR
Virgin Islands (U.S.)	VI

(5)   All other foreign addresses are edited the same as a domestic address with the following exceptions:

   a.   The foreign country must be the last entry in the address.
   b.   Edit an asterisk and line through the foreign country and edit the foreign country code preceded by "/"and followed by"/$" (e.g., "/GM/$" is edited for Germany). See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries, for official foreign country codes. See Figure 3.11.13-23, for an example of an edited return with a Foreign Address.

Note: **International (OSPC ONLY)** Arrow country or country codes, province code and postal codes to the proper address location in the correct foreign address format.

   c.   A unique country code will be edited for returns filed with an address in Canada. See IRM 3.11.13.13.7.1, Country Code - Canada.

Note: Coding and Editing BMF Tax Returns, Foreign Address Job Aid (Number 2324-002) provides examples for editing foreign addresses.

   d.   If the foreign address is from Australia, Brazil, Canada, Cuba, Italy, Mexico, or the Netherlands, check if the address contains a province, state, or territory.

Note: There will be other countries with provinces, states, and territories not listed above, see Coding and Editing BMF Tax Returns, Foreign Addresses Job Aid (Number 2324-002) for other information.

IF	THEN
A province, state or territory is present,	1. Edit an asterisk and line through the province, state, or territory name. 2. Edit the correct abbreviation. See Exhibit 3.11.13-18, Province, Foreign State, and Territory Abbreviations.
A province, state or territory name is shown in abbreviated format,	Continue editing the return.

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IF	THEN
A province, state or territory is not present,	Continue editing the return.

e.   A ZIP Code or state is not required on a foreign address. Foreign addresses use a postal code that is entered before the city or foreign country and is part of the address.

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Figure 3.11.13-23 Form 941 with a Foreign Address

3.11.13.13.7.1
(01-01-2023)
♦ **Country Code - Canada** ♦

(1)   To help Compliance with workload assignment, returns filed with an address in Canada will be edited using a unique country code based on the province/territory.

IF	THEN
The foreign address contains a Canadian province/territory name, abbreviation, or postal code beginning letter shown in the table below,	1. See table below to ensure the correct Canadian Province/Territory is present or edited to the return. 2. **Edit an asterisk and line through** the country name. 3. Edit the correct country code based on the province/territory preceded by a "/" and followed by a "/$" as the last entry in the address.
The foreign address does not contain a Canadian province/territory name shown in the table below,	1. **Edit an asterisk and line through** the country name. 2. Edit the country code "/CA/$" as the last entry in the address.

CANADIAN PROVINCE/ TERRITORY	PROVINCE ABBREVIATION	POSTAL CODE BEGINNING	COUNTRY CODE
Alberta	AB	T	XA
British Columbia	BC	V	XB
Manitoba	MB	R	XM
New Brunswick	NB	E	XN
Newfoundland and Labrador	NL	A	XL
Northwest Territories	NT	X	XT
Nova Scotia	NS	B	XS
Nunavut	NU	X	XV
Ontario	ON	K, L, M, N, or P	XO
Prince Edward Island	PE	C	XP
Quebec	QC	G, H, or J	XQ
Saskatchewan	SK	S	XW
Yukon	YT	Y	XY

3.11.13.13.8
(01-01-2023)
Employment Codes

(1) Form 941 and Form 944 entities on the BMF tax modules contain an employ-ment code. Employment Codes identify businesses which are other than normal business entities. Employment Codes will be displayed by some IDRS Command Code (CC) (e.g., INOLE, BMFOL).

Note: In 2011, HQ Publishing Services ceased the mailing of pre-printed tax forms based on the taxpayer's filing requirements. Therefore, Employment Codes will only appear on forms with Revision Years prior to January 1, 2011.

EMPLOYMENT CODE	EMPLOYER'S STATUS	EMPLOYMENT CODE NUMERICAL EQUIVALENT DISPLAYED BY SOME COMMAND CODE (CC)	LIABLE FOR SOCIAL SECURITY OR MEDICARE?
A	A state or local government health and welfare agency acting as an agent under IRC 3504 on behalf of home care service recipients.	blank	Subject to withholding for Social Security and Medicare taxes.

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EMPLOYMENT CODE	EMPLOYER'S STATUS	EMPLOYMENT CODE NUMERICAL EQUIVALENT DISPLAYED BY SOME COMMAND CODE (CC)	LIABLE FOR SOCIAL SECURITY OR MEDICARE?
C	Church or church-controlled organization opposed for religious reasons to the payment of social security and Medicare taxes.	8	Exempt from both Social Security and Medicare taxes.
F	Federal Employer	6	Can be exempt from Social Security taxes Subject to withholding for Medicare taxes.
G	State/Local Government Agency- Employer not under Section 218 agreement and files Form 941.	blank	Can be exempt from both Social Security and Medicare taxes.
I	Indian Tribal Government	blank	Subject to withholding for Social Security and Medicare taxes.
M	Maritime Industry	4	• Subject to withholding for Social Security and Medicare taxes if working inside United States. • Can be exempt if working outside the United States.
N	Non-Profit Organization	blank	Subject to withholding for Social Security and Medicare taxes.
S	Foreign Subsidiary **(OSPC only)**- Form 2032 filed.	2	Subject to withholding for Social Security and Medicare taxes.
T	State/Local Government Agency- Employer under Section 218 Agreement.	1	Subject to withholding for Social Security and Medicare taxes.
W	Non-profit Organization- IRC 501(c)(3) filer.	3	Subject to withholding for Social Security and Medicare taxes.

3.11.13.14
(01-01-2025)
Form 941, Form 941-PR, & Form 941-SS - Employer's QUARTERLY Federal Tax Return Perfection and Line Editing

(1) The procedures in this subsection are valid for the perfection of the following:

- Form 941, Employer's QUARTERLY Federal Tax Return
- Form 941-PR, Planilla para la Declaración Federal TRIMESTRAL del Patrono
- Form 941-SS, Employer's QUARTERLY Federal Tax Return - American Samoa, Guam, the Commonwealth of the Northern Marianna Islands, and the U.S. Virgin Islands

(2) There are three types of tax reported on Form 941:

- Income Tax Withholding tax will be reported on Form 941.
- Medicare tax will be reported on Form 941, Form 941-PR, Form 941-SS.
- Social Security tax will be reported on Form 941, Form 941-PR, and Form 941-SS.

(3) ISRP is capable of processing Form 941 returns filed on a Revision 2014 and later. All Form 941 returns filed with revision 2013 and prior require conversion to the 2017 return format:

- See Exhibit 3.11.13-22, Form 941 Line Comparison for Years 2011 - 2013 to 2017.
- See Exhibit 3.11.13-23, Form 941 Line Comparison for Years 2005 - 2010 to 2017.

Note: Effective January 1, 2020- All 941, 941PR (Revision 2013 and prior) batched to be processed through ISRP must be converted to 2017, line numbers.

(4) **Foreign Return Processing:**

a. All Forms 941 with a foreign address or an address of a U.S. possession, Form 941-PR, and Form 941-SS, must be processed at the Ogden Submission Processing Campus (OSPC). If these returns are received in any other Submission Processing Campus, they must be transshipped to OSPC. **APO, DPO and FPO are not considered foreign addresses.**
• If the return is unnumbered, pull it from the batch and prepare Form 13195 requesting the Letter 86C be sent to the taxpayer. Attach a Form 4227 for routing to OSPC.
• If the return is numbered, use AC 650.

b. Form 941-PR, and Form 941-SS, are similar to Form 941. However, they only contain Social Security and Medicare tax. The line numbers must be the same as the domestic returns. If they are not, edit the line numbers to make them compatible with the transcription lines for the current revision of Form 941.

c. Withheld Income Tax must not be reported on Form 941-PR and Form 941-SS. However, certain filers will have employees who are subject to the income tax withholding. If such filers include the income tax withholding and/or income tax withholding adjustments on the returns (such as showing the amounts in the shaded areas):

Note: The following procedures will change the Filing Requirement from a Form 941-PR, or Form 941-SS, to a Form 941 filer. Care must be taken before entering this change:

• Code a numbered return with AC 620 for Reject processing.
• Prepare a substitute return for the erroneous U.S. possession return if

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the return is unnumbered.

• Prepare and release promptly a Form 2363, Master File Entity Change, to change the BMF filing requirement code from "6" or "7" to "1".

d.   Otherwise, the instructions provided for Form 941, Form 943, Form 944, or Form 945 returns filed with foreign or U.S. possession addresses) must be followed to the extent possible to process these returns. Specific procedures for these returns are:

• An address change will be made on the returns if it will not change the Filing Requirement Code from "6" to "7" or "1", or from "7" to "1" or "6". Otherwise, a Form 2363 must be prepared showing TC 013.

•See IRM 3.11.13.13.3, Entity Perfection - Name Control, for instructions about the Name Control. See Document 7071A, Name Control Job Aid - For Use Outside of the Entry Area, when determining a Name Control.

e.   Do not send these returns back for missing signature, initiate letter 21C.

Note: Form 941-PR, Form 941-SS, and Form 943-PR, received with a domestic address (address in the 50 states or the District of Columbia) must be processed as a Foreign Return. Do Not convert to a Domestic Return, unless directed by an attachment to the return.

(5)   **Non-payroll items** including backup withholding and withholding for pensions, annuities, gambling winnings, Individual Retirement Account (IRA), 401K, military retirement, etc. must be reported on Form 945, Annual Return of Withheld Federal Income Tax. See IRM 3.11.13.20, for more information on Form 945.

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IF	AND	THEN
There are entries only on • Lines 3,12,13 and 14 (Revision 2017 and later) or • Lines 3, 10 11 and 12 (Revision 2014-2016), or • Lines 3, 10, 11, and 14 (Revision 2011 -2013), or • Lines 3, 8, 10, 11 and 14 (Revision 2009 -02- 2010), or • Lines 3, 8, 10, 11, and 12 (Revision 2008 and prior).	There is an indication the taxpayer is filing for non-Payroll items. (e.g., the entity name contains such references as Employee Pension Plan, Pension, 401K Plan, Profit Sharing Plan, Retirement Fund, Lottery, IRAs, Annuity, etc.)	1. Correspond to determine the taxpayer intent, 2. If their reply indicates that they must have filed and reported the entries on a Form 945, route the Form 941 to Accounts Management (AM) on Form 3465 with notation "NON-PAYROLL ON FORM 941", ***Note:*** This procedure will advise Accounts Management (AM) to delete the filing requirements for the Form 941 and establish new filing requirements for Form 945, to post any payment(s) to the correct module (e.g., Form 945 Tax Period) and to return the Form 941 to the taxpayer, with a letter to explain how they must now report their tax. ***Caution:*** If it can be determined the taxpayer has a "non-qualified plan," correspond with the taxpayer explaining that it was a wage deferred plan subject to wage withholding and must be reported on Form 941. For an explanation of non-qualified plan, see number 6 below.

(6) **"Non-qualified" Plans** - Certain companies (for example, Life Insurance Companies) sell annuity contracts to participants in "non-qualified" plans or deferred compensation plans. Distribution of these contracts are payments of deferred wages subject to withholding and reportable on Form W-2 and Form 941.

   a. If the taxpayer notates on a Form 941 in the left margin, or you are able to determine that it is a "non-qualified plan", edit CCC "B" on the return and continue to process.

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(7)   All Forms 941 with a Foreign Address, Form 941-PR and Form 941-SS will be processed through ISRP. If the return is batched to be processed through SCRIPS, take the following action:

IF	THEN
Numbered Batch,	Edit Action Code 460.
Unnumbered Batch,	Pull from batch, and request the return be merged into a batch that will be processed through ISRP.

(8)   Perfection procedures for each field of the entity on Form 941, Form 941-PR and Form 941-SS will be found in IRM 3.11.13.13.

(9)   Most Forms 941 (Revision 2005 and later) returns with a domestic address must be edited and processed through SCRIPS. These returns are batched and prepared separately as either "**Perfect**" or "**Imperfect.**"

   a.   "**Perfect**" - are returns with no attachments, such as envelopes, letters, copies of notices, internal forms for processing or routing, etc. "Perfect" returns cannot have extraneous writing on the face of the return.
   b.   "**Imperfect**"- are returns not covered in a) above.

   Note: Do not change the line numbers for any returns being processed through SCRIPS.

(10) SCRIPS Form 941 returns (Revision 2005 and later), must be prepared as follows:

   a.   **Perfect Only** Carefully remove all staples. It is permissible to cut off the left corner of the return provided no identifying information is damaged or lost (e.g., the return year, entity information, etc.).
   b.   **Perfect Only** - Repair any large staple holes, rips, and tears on the top and right-hand side of the return.
   c.   **"Perfect" and "Imperfect":**

IF	THEN
The name and EIN are both missing on Page 2 and/or Page 3 (i.e., one sided documents) and, if present, Schedule B,	Edit the full EIN in the EIN fields from Form 941 Page 1
Only the name is present on Page 2 and/or Page 3 only (i.e., one sided documents) and, if present, Schedule B,	Edit the last four digits of the EIN in the EIN Field.

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IF	THEN
The taxpayer completes the Form 941 (Revision 2005 and later) information using orange, or pink ink,	Photocopy the return to allow for processing through SCRIPS. Consider the original Form 941 as an attachment and request the document be merged into an "Imperfect" batch.
The signature ONLY is in orange or pink ink,	Edit an asterisk (*) in the left most position of the "Sign your name here" box.

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IF	THEN

A page 1 (one sided) Form 941 (Revision 2005 and later) is missing	a. Follow local procedures to reduce the chance of duplicating letters being sent to the taxpayer. Use tools such as IDAP and IDRS (Command Code (CC) BMFOL and ERVIN) and request Page 2 be associated with page 1 when possible.
	
	b. If it is not possible to associate:
	  1. Insert a blank copy of page 1,
	  2. Edit from page 2:
	    a. Taxpayer's Name (If Name only research for EIN).
	    b. EIN (If EIN only research for Name).
	
	      Note: If Name and EIN fields are blank on page 2; use the information from the envelope (if available) to research. If research cannot be performed to obtain entity information give to lead for disposition (If there is a legible signature, route to Entity for research).
	
	    c. Tax Period (Edit the Tax Period in the following priority):
	      • Schedule B, if applicable,
	      • Current Tax Period.
	    d. Address (Edit in the following priority):
	      • From the envelope if name match.
	      • Leave blank and allow to fall out to ERS.
	
	      Note: If research is being performed in b) above obtain address information also.
	
	  3. Edit a Received Date,
	
	  4. Edit AC 211 and Correspond using Letter 21C for a missing page (Refer to Form 13195).

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IF	THEN

A page 2 and/or page 3 (on one sided) Form 941 (Revision 2005 - 2019 and later, Revision 2020 and later) is missing, or page 2 and/or page 3 is from Form 940 or Form 944	a. Follow local procedures to reduce the chance of duplicating letters being sent to the taxpayer. Use tools such as IDAP and IDRS (Command Code (CC) BMFOL and ERVIN) and request page 1 be associated with page 2 and/or page 3 when possible.
	b. If it is not possible to associate:
	  1. Insert a blank copy of page 2 and/or page 3 behind the taxpayer's page 1,
	  2. Edit full EIN to page 2 and/or page 3,
	  3. Line through page 2 (Form 940, Form 944) and attach the page to the back of the Form 941 return.
	  4. Use AC 211 to correspond using Letter 21C for a missing page.

The taxpayer encloses a duplicate page 2 (on a one sided or duplex return),	a. Consider the extra page as an attachment and request the document be merged into an "Imperfect" batch. b. Line through (/) the duplex page 2.
The taxpayer used only page 1 of a duplex (two sided) return and a separate page 2 and/or page 3,	1. Photocopy the original page 1, 2. Line through (/) the original duplex page 1 and duplex page 2 and/or page 3, this now becomes an attachment, 3. Request the document be merged into a SCRIPS **Imperfect** batch.
Taxpayer used only page 2 and/or page 3 of a duplex (two sided) return and a separate page 1,	1. Photocopy the original page 2 and/or page 3, 2. Line through (/) the original duplex page 1 and duplex page 2 and/or page 3, this now becomes an attachment, 3. Request the document be merged into a SCRIPS **Imperfect** batch.

Note: If the return is damaged or print is too light (hard to read); pull the return from batch and request the return be re-batched as "OE PAPER." Renumber the lines if necessary.

(11)   Code and Edit examiners must ensure the jurat and authorized signature are shown and are in the proper location on the return. See IRM 3.11.13.12.7 Signature, for signature editing procedures.

(12)   Code and Edit must edit on the return the required information in the designated location on the foreign Form 941, Form 941-PR, and Form 941-SS:

•   See Exhibit 3.11.13-1, Form 941 for 2025: Employer's QUARTERLY Federal Tax Return.

- See Exhibit 3.11.13-2, Form 941(sp) para 2025: Declaración del Impuesto Federal TRIMESTRAL del Empleador.
- See Exhibit 3.11.13-3, Formulario 941-PR para 2025: Planilla para la Declaración Federal TRIMESTRAL del Patrono.
- See Exhibit 3.11.13-4, Form 941-SS for 2025: Employer's QUARTERLY Federal Tax Return.

(13) Code and Edit must edit the required information in the designated location on SCRIPS Form 941, (Revision 2005 and later).

(14) After editing, Form 941, Form 941-PR and Form 941-SS, schedules and attachments must be in the following sequential order when placed back in the batch:

- Form 941, Form 941-PR and Form 941-SS, Page 1.
- Form 941, Form 941-PR and Form 941-SS, Page 2.
- Form 941, Form 941-PR and Form 941-SS, Page 3.
- Schedule B, Report of Tax Liability for Semi-weekly Schedule Depositors, if applicable.
- Schedule R/Schedule R continuation sheet.
- Attachments, if applicable.

This will help SCRIPS and ISRP during data transcription.

(15) Always edit money amounts in DOLLARS and CENTS.

(16) Editing is not required for any amount less than $1.00.

(17) Any line with an incorrect entry must be edited with an asterisk (*) and moved to the correct line.

Note: If Line 10 (Revision 2005-2010) shows a negative or minus entry on a large

#

determine if it is the same amount. If so, treat the entry on Line 10 (Revision 2005-2010) as a misplaced entry and enter the amount on Line 11 (Revision 2005-2010). If not, consider the entry as an excess of Advance Earned Income credit (for Revision 2005 through 2010). Asterisk (*) the entry on Line 10 (Revision 2005-2010) and enter the total tax amount from Line 8 (Revision 2005-2010). Calculate the difference between the amounts of Lines 8 and 10 (Revision 2005-2010) and enter the result to Line 11 (Revision 2005-2010).

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(19) If any transcription line entries are illegible, place an asterisk (*) to the left of the taxpayer's entry and enter the correct amount to the left of the asterisk.

(20) Code and Edit tax examiners (TE) must edit the correct Line number for any return line which is unnumbered. Edit the line number to the left of the entry or edited entry. Also, on Schedule B, if any daily box with an entry is unnumbered, Code and Edit must edit the applicable number for that box.

(21) Form 941 has been changed to Form 944, by crossing out 941 and writing 944 on the return. Research (INOLE) to determine the correct filing requirement for the taxpayer.

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                                                                Any line marked with a #
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Note: Follow these procedures when a Form 941 is received in Document Perfection with instructions to process as Form 944.

IF	AND	THEN
Research provides filing requirement,	Filing requirement is for Form 941,	Process the return as a Form 941.
Research provides filing requirement,	Filing requirement is for Form 944,	Process the return as a Form 944. Asterisk (*) Line 1 and renumber the remaining - T-lines. **Note:** Lines 7, 8, and 9 (7a, 7b and 7c for 2010 and prior) for Form 941 correlate with Line 6 of Form 944. Compute and enter on renumbered "Line 6".
Research does not provide filing requirement,		Process the return as a Form 941.

(22) **Form 941 Schedule R/Schedule R Continuation Sheet are processed through SCRIPS and no SRI code will be edit.**

    a.   A Schedule R Indicator (SRI) "R" will generate when Schedule R (Form 941), Allocation Schedule for Aggregate Form 941 Filers or Schedule R Continuation Sheet is attached to Form 941.

    b.   If the EIN is not present on the Schedule R, edit the last four digits of the EIN. See Schedule R correspondence procedures below.

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IF	THEN
Any of the following apply: • Schedule R (Form 941) is a non-federal form/ Schedule (i.e., a spreadsheet, a list, similar format, altered Schedule R (Form 941). • Multiple statements/ documents that are a non-federal Schedule R (Form 941). • Any of the data is not legible.	a. Correspond for the federal Form 941 Schedule R using the following fill in paragraph: "We can't accept spreadsheets, database printouts, or similar formatted documents, nor reduce or expand font size to add or delete extra data or lines, instead of using the federal Schedule R (Form 941), Allocation Schedule for Aggregate Form 941 filers to report data. Complete and return the federal Schedule R and attach a copy of this letter to your reply." b. See IRM 3.11.13.6 (5), Un-processable Conditions for further instructions.

c. All 941 returns with Schedule R attached MUST be processed through SCRIPS.

   Exception: All Forms 941 with a foreign address, Forms 941-PR, and Forms 941-SS with a Schedule R attached must be pulled from the regular batch and re-batch for processing in ISRP. The Schedule R will have to be processed separately through SCRIPS as a stand-alone form. Edit the Schedule R Indicator code in the right margin of the return next to Line 7. See Figure 3.11.13-23, Form

   Exception: All 2013 and prior returns will need to be pulled and processed and re-batch for processing in ISRP.

   Note: If a loose (not attached) Schedule R Form 941 is received - Route to SCRIPS.

950412

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

OMB No. 1545-0029

(Rev. January 2012)

Department

Employer
(EIN)

Name a
Form 94

Read the
Complete

Client's
Identi
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1 00
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For Pape

DRAFT

Form **941 for 2025:** Employer's QUARTERLY Federal Tax Return
(Rev. March 2025)   Department of the Treasury — Internal Revenue Service

950124

OMB No. 1545-0029

Employer identification number (EIN) 0 0 – 1 5 6 4 5 4 8

Name (not your trade name)   *Aplacho*

Trade name (if any)   *c/o Larch Fir*

Address   *11953 Hickory*
Number   Street   Suite or room number

Yigo   *GU*   *96929*
City   State   ZIP code

Foreign country name   Foreign province/county   Foreign postal code

Report for this Quarter of 2025
(Check one.)

☐ 1: January, February, March

☒ 2: April, May, June

☐ 3: July, August, September

☐ 4: October, November, December

Go to www.irs.gov/Form941 for
instructions and the latest information.

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

Part 1:   Answer these questions for this quarter. Employers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, and Puerto Rico can skip lines 2 and 3, unless you have employees who are subject to U.S. income tax withholding.   **1**

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   *5*

2   Wages, tips, and other compensation   2   .

3   Federal income tax withheld from wages, tips, and other compensation   3   .

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

		Column 1		Column 2
5a	Taxable social security wages . .	*10,000.00*	× 0.124 =	*1,240.00*
5b	Taxable social security tips . . .	.	× 0.124 =	.
5c	Taxable Medicare wages & tips . .	*10,000.00*	× 0.029 =	*290.00*
5d	Taxable wages & tips subject to Additional Medicare Tax withholding	.	× 0.009 =	.

5e   Total social security and Medicare taxes. Add Column 2 from lines 5a, 5b, 5c, and 5d 5e   *1,530.00*

5f   Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions) .   5f   .

6   Total taxes before adjustments. Add lines 3, 5e, and 5f   6   *1,530.00*

7   Current quarter's adjustment for fractions of cents   7   .   **R**

8   Current quarter's adjustment for sick pay   8   .

9   Current quarter's adjustments for tips and group-term life insurance   9   .

10   Total taxes after adjustments. Combine lines 6 through 9   10   .

11   Qualified small business payroll tax credit for increasing research activities. Attach Form 8974   11   .

12   Total taxes after adjustments and nonrefundable credits. Subtract line 11 from line 10 . .   12   *1,530.00*

13   Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), or 944-X filed in the current quarter .   13   .

14   Balance due. If line 12 is more than line 13, enter the difference and see instructions . . .   14   *1,530.00*

15   Overpayment. If line 13 is more than line 12, enter the difference   .   Check one: ☐ Apply to next return. ☐ Send a refund.   (Rev. 3-2024)

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

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.   Cat. No. 17001Z   Form **941** (Rev. 3-2025)

Figure 3.11.13-24 Form (941 (sp) with Schedule R Attached. Edit Schedule R Indicator (SRI)

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Internal Revenue Manual

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3.11.13.14

3.11.13.14.1
(01-01-2025)
Line 1 - Number of Employees Who Received Wages, Tips, or Other Compensation (Form 941)

(1) Perfect line for validity only. All alpha words must be written in numeric form. Edit an asterisk (*) to the left of the entry and edit the correct number to the left of the asterisk (*).

Note: If illegible, edit for non-transcription by placing an asterisk (*) to the left of the entry.

Exception: Notations of "zero," "none," and "blank" do not need to be converted to a numeric equivalent.

(2) If the amount shown on Line 1 is a misplaced entry (the entry is in dollars and cents) and that amount must be on Line 2 (i.e., Line 1 is the same amount shown on Line 5a and/or 5c) edit as follows:

    a. If Line 2 is blank, then place an asterisk to the left of the entry on Line 1 and edit the amount to Line 2.
    b. If Line 2 is the same amount as Line 3, then place an asterisk to the left of the entry on Line 1 and then to the left of the entry on Line 2 and edit the amount on Line 1 to the left of the asterisk on Line 2.

(3) If the entry on Line 1 appears to be a number of employees for all four quarters, a number followed by a comma, space or dash and followed by another number (i.e., 24, 24, 22, 23), place an asterisk next to the entry.

3.11.13.14.2
(01-01-2025)
Line 2 - Wages, Tips, and Other Compensation (Form 941)

(1) There must be an entry on Line 2. Edit an entry to Line 2 as required based on the available information on the return or on any attachment(s). Process Line 2 as follows:

Note: All line references refer to Form 941(2005 and later).

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IF	AND	THEN
Line 2 is zero, dash, "none", or blank,	Line 5c, Column 1 has an entry (greater than zero or "none"),	Edit Line 5c, Column 1 amount to Line 2. See Figure 3.11.13-25.
Lines 2, and 5a (Column 1 or 2), 5b (Column 1 or 2), and 5c (Column 1 or 2) are blank,	Only Line 3 is completed,	1. Review the return and attachments for an indication why the lines are blank, 2. If none, correspond with the taxpayer for Lines 2 and 5a, 5b, 5c and 5d. See Figure 3.11.13-2. See also IRM 3.11.13.7, before corresponding. ***Caution:*** DO NOT correspond for Line(s) 2, 5a, 5b, 5c, or 5d if there is a definite indication tax was withheld: • From only third-party sick pay, • From supplemental unemployment, • When there is an indication that the wages are exempt from Social Security and/ or Medicare by an entry in the check box on Line 4. If so, edit CCC B.
Line 2 has an	There is no significant entry on Lines 5a, 5b, 5c or 5d (Column 1 or 2)	**Do not** correspond for Social Security/Medicare wages.

#
#

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	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	Wages, tips, and other compensation	2	**17820.00**
	3	Federal income tax withheld from wages, tips, and other compensation	3	1,500.00
	4	If no wages, tips, and other compensation are subject to social security or Medicare tax	☐ Check here and go to line 6.	

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			Column 1		Column 2	
5a	Taxable social security wages . .	17,820.00	× 0.124 =	2,209.68	
5b	Taxable social security tips . . .	.	× 0.124 =	.	
5c	Taxable Medicare wages & tips . .	17,820.00	× 0.029 =	516.78	
5d	Taxable wages & tips subject to Additional Medicare Tax withholding	.	× 0.009 =	.	
	Social security and Medicare taxes . . . . . Col. 2 from lines 5a, 5b, 5c . .	5e	

Figure 3.11.13-25 Edit Line 2 when blank and Line 5c has an entry.

(2) If the Form 941 is filed for employers in any U.S. territories listed below and Line 2 has an amount, edit an asterisk (*) to the left of Line 2:

Note: As of 2024 employers of a U.S. territory are instructed to file a Form 941 or (Form 941 (SP) instead of Form 941-PR or Form 941-SS. Line 2 is not valid for U.S. territories.

- Puerto Rico
- American Samoa
- Guam
- Commonwealth of Northern Mariana Islands
- U.S. Virgin Islands

3.11.13.14.3
(01-01-2025)
Line 3 - Federal Income Tax Withheld from Wages, Tips, and Other Compensation (Form 941)

(1) Perfect this line for validity. Ensure all entries are numeric in dollars and cents. If the taxpayer has entered dollars only, examiners do not have to correct the entry to dollars and cents.

(2) Do not change the entry on this line unless you are able to identify from the return or an attachment that the amount shown on the line is the difference between the correct income tax withheld for the quarter and an adjustment.

  a. If an adjustment is included with the entry on Line 3, edit an asterisk (*) to the left of the amount.
  b. Edit the correct amount of income tax withheld to Line 3, left of the asterisk.

(3) If the Form 941 is filed for employers in any U.S. territories listed below and Line 3 has an amount, edit an asterisk (*) to the left of Line 3.

Note: As of 2024 employers of a U.S. territory are instructed to file a Form 941 or (Form 941 (SP) instead of Form 941-PR or Form 941-SS. Line 3 is not valid for U.S. territories.

- Puerto Rico
- American Samoa
- Guam
- Commonwealth of Northern Mariana Islands
- U.S. Virgin Islands

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3.11.13.14.4
(01-01-2025)
**Form 8274, Church
Exempt from Social
Security and Medicare
Taxes (Form 941)**

(1) Churches and qualified church-controlled organizations opposed to the payment of Social Security and Medicare taxes for religious reasons will elect exemption from the payment of the employer's share of these taxes. However, Form 8274, Certification by Churches and Qualified Church Controlled Organizations Electing Exemption from Employer Social Security and Medicare Taxes, must be filed with the Entity function at the Ogden Submission Processing Campus.

(2) The electing organization must continue to withhold Federal income tax on wages, tips, and other compensation, and to report this income and the tax withheld on Form W-2, Wage and Tax Statement. The organization must also file Form 941 to report both the wages covered by the election and the wages of any employees engaged in unrelated business activities whose wages are not covered by this election and are subject to both the employee and employer's share of Social Security and Medicare taxes.

   a. The electing church or organization can permanently revoke the election by paying Social Security and Medicare taxes for wages covered under the election. If the taxpayer files a Form 941 indicating that the election is being revoked, send to Entity Control for filing requirement change.

   b. The IRS will permanently revoke the election if the organization does not file Form W-2 for two or more years and does not provide the information within 60 days after a written request by the IRS.

(3) If a Form 941 is received with no entries on Lines 3 through 7 and the taxpayer either has attached a letter to the return protesting the tax on religious grounds or has written a protest on the return, then send the return to the Entity Control function with a request to research for a Form 8274.

(4) If a Form 8274 is attached to a timely filed Form 941 (with or without entries in Lines 3 through 7):

   a. Detach Form 8274 and notate on the form, "Detached from return with Church FICA issue." Forward the Form 8274 to:
   **Ogden Submission Processing Campus
Entity Control
Ogden, UT 84201-0027**

   b. Notate on the return's left margin, "F8274 to ECU" and process the return without any Social Security or Medicare wages being shown on the applicable lines.

3.11.13.14.5
(03-04-2020)
**Form 941 with Notation,
"Church FICA Issue"**

(1) The churches with the notation, "CHURCH FICA ISSUE" did not elect the exemption from Social Security and Medicare taxes permitted by IRC 3121(w).

(2) These taxpayers are forever barred from filing Form 8274. The wages must be reported on Form 941.

(3) Process a Form 941 with the notation "Church FICA Issue" as follows:

Note: All line references refer to Form 941, Revision 2005 and later.

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IF	THEN
There are no entries on Form 941, Lines 3 through 5c (Revision 2012 and prior) or Lines 3 through 5d (Revision 2013 and later), column 1 and 2,	a. Review the return to determine if there is an entry in the Line 4 check box, b. If so, edit CCC "B". • If there is no entry in the Line 4 check box, correspond with the taxpayer for the amount of Social Security and Medicare wages since they are fully taxable, c. If there is no dollar entry only on columns 1 and 2 Line, enter CCC "B", d. Edit SIC 3 on the return, e. If Form 8274 is attached to the return, see IRM 3.11.13.14.4, for procedures and continue to process the return.

3.11.13.14.6
(01-01-2025)
Line 4 - Total Social Security and Medicare Wages Exempt (Form 941)

(1) Follow the procedures below for the box on Line 4, Form 941:

Note: All line references refer to Form 941 revision 2005 and later.

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IF	AND	THEN
The box on Line 4 is checked,	Lines 3 and 5a - 5d are zero, blank, dash, or **none**,	Edit an asterisk (*) to the left of Line 4 check box and do not edit CCC "B."
The box on Line 4 is checked,	Line 3 is greater than zero and equal to Line 6,	a. Edit CCC "B" and continue to process the return. See Figure 3.11.13-26. b. If Column 1 Lines 5a, 5a(i), 5a(ii), 5b, 5c, or 5d have an amount, edit an asterisk (*) to the left of Column 1 Lines 5a - 5d. c. If Lines 5e and or 5f have an amount, edit an asterisk (*) to the left of Lines 5e and or 5f.
The box on Line 4 is checked,	Line 6 amount is greater than zero and greater than Line 3,	If Column 2, has an amount for any Lines 5a - 5d and/or Line 5f, edit asterisk (*) to the left of Line 4 check box.
The box on Line 4 is **not** checked,	Line 3 is greater than zero and equal to Line 6,	a. Edit a check in box for Line 4. b. Edit CCC "B" and continue to process the return.
The box on Line 4 is **not** checked,	Line 6 amount is greater than Line 3 amount,	If Column 1 or column 2 has an amount for any Lines 5a - 5f, take no action and continue to review the return.

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IF	AND	THEN
	2013 and later - Lines 5a through 5d, Column 2 are blank, dash, zero (0), "none," or "n/a," **2012 and prior** - Lines 5a through 5c, Column 2 are blank, dash, zero (0), **none,** or **n/a,**	If Line 4 is not checked: a. Edit CCC "B" if the taxpayer indicates a reason for being exempt from Social Security and/ or Medicare Tax on the return or attachment. See IRM 3.11.13.12.2, Computer Condition Code (CCC), paragraph (3) description for CCC "B" for a list of indications. b. If you cannot determine why the taxpayer is claiming to be exempt, then research IDRS (e.g., INOLE) for the Employment Code: 1. If through research you determine the Employment Code is "C," "F," or "G," then edit CCC "B" and continue to process the return. 2. If after research, the Employment Code cannot be determined or is other than "C," "F," or "G," edit the Line 2 amount to Line(s) 5a and 5c Column 1. # # #

(2)   Follow the procedures below for the box on Line 4, Form 941-PR, and Form 941-SS:

Note: All line references refer to Form 941-PR and Form 941-SS revision 2005 and later.

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IF	AND	THEN
Line 4 Box is marked,	Lines 5a - 5d, Column 2 and Lines 5e and 6, are blank, Dash, zero (0), "none", or "n/a,"	a. Edit CCC "B" and continue to process the return. b. If Column 1 Lines 5a - 5d have an amount, edit an asterisk (*) to the left of Column 1 Lines 5a - 5d. c. If Lines 5e and or 5f have an amount, edit an asterisk (*) to the left of Lines 5e and or 5f.
Line 4 Box is marked,	The amounts for Lines 5e or 6 are the same and greater than $0,	If Column 2, has an amount on any Lines 5a - 5d, edit asterisk (*) to the left of Line 4 check box.
Line 4 Box is not marked,	Lines 5a - 5d, Column 2 are blank, Dash, or zero (0), "none", or "n/a", and the amounts for Lines 5e or 6 are the same and greater than $0,	a. Edit a check in box for Line 4. b. Edit CCC "B" and continue to process the return.
Line 4 Box is not marked,	The Lines 6 amount is greater than Line 3 amount,	If Column 1 or column 2 has an amount for any Lines 5a - 5d, take Continue to process the return.

Figure 3.11.13-26 Box on Line 4 is Checked, edit CCC B

Lines 5a (2013 and Later) - Taxable Social Security Wages (Form 941)

(1) Line 5a, Taxable Social Security Wages amount in Column 1 is multiplied by the taxable percentage rate listed on the form line to equal the tax in column 2.

(2) **2024 and later** - Perfect Line 5a as follows:

IF	AND	THEN
Line 5a Column 1, has no amount,	Line 5a Column 2, has an amount,	Divide Line 5a Column 2 amount by the tax percentage rate and edit the result on Line 5a column 1. Exhibit 3.11.13-11, Social Security, Medicare, & Tips Wages Tax Rate/ Factor Table, for the percentage rate to use based on the tax year filed.
Line 5a Column 1, has an amount,	Line 5a Column 2, has no amount,	a. If Line 5e is equal to the sum of Column 2 Lines 5b, 5c, and 5d, edit an asterisk (*) to the left of Line 5a. b. If Line 5e is not equal to the sum of Column 2 Lines 5b, 5c, and 5d, take no action and continue to process the return.

3.11.13.14.7   Internal Revenue Manual   Cat. No. 33485T (11-07-2024)
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IF	AND	THEN
Line 5a Column 1, amount is the same as, 5b, 5c, or 5d,	Line 5a, Column 2, has no amount,	a. If Line 5e is equal to the sum of Column 2, Lines 5b, 5c, and 5d, edit an asterisk (*) to the left of Line 5a. b. If Line 5e is not equal to the sum of Column 2 Lines, 5b, 5c, and 5d, take no action and continue to process the return.
Lines 5a Column 1, has negative amount,	Line 5a Column 2, has an amount,	Edit Line 5a Column 1 amount as a positive amount.
Lines 5a Column 1, has negative amount,	Line 5a Column 2, has no amount,	Edit an asterisk (*) to the left of Line 5a.

(3)   2013 - 2023 - Perfect Line 5a as follows:

IF	AND	THEN
Line 5a Column 1, has no amount,	Line 5a Column 2, has an amount,	Divide Line 5a Column 2 amount by the tax percentage rate and edit the result on Line 5a column 1. See Exhibit 3.11.13-11, Social Security, Medicare, & Wages Tax Rate/Factor Table, for the percentage rate to use based on the tax year filed.
Line 5a Column 1, has an amount,	Line 5a Column 2, has no amount,	a. If Line 5e is equal to the sum of Column 2 Lines 5a(i), 5a(ii), 5b, 5c, and 5d, edit an asterisk (*) to the left of Line 5a. b. If Line 5e is not equal to the sum of Column 2 Lines 5a(i), 5a(ii), 5b, 5c, and 5d, take no action and continue to process the return.

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IF	AND	THEN
Line 5a Column 1, amount is the same as Lines 5a(i), 5a(ii), 5b, 5c, or 5d,	Line 5a, Column 2, has no amount,	a. If Line 5e is equal to the sum of Column 2 Lines 5a(i), 5a(ii), 5b, 5c, and 5d, edit as asterisk (*) to the left of Line 5a. b. If Line 5e is not equal to the sum of Column 2 Lines 5a(i), 5a(ii), 5b, 5c, and 5d, take no action and continue to process the return.
Lines 5a Column 1, has negative amount,	Line 5a Column 2, has an amount,	Edit Line 5a Column 1 amount as a positive amount.
Lines 5a Column 1, has negative amount,	Line 5a Column 2, has no amount,	Edit an asterisk (*) to the left of Line 5a.

See IRM 3.11.13.14.8 and IRM 3.11.13.14.9, for specifics for editing Lines 5a(i) and 5a(ii) (Revision 2020 and later) that are required due to COVID-19 legislation.

Figure 3.11.13-27 Perfecting Wage and/or Tip Data

(4) Domestic Only - If the taxpayer indicates they employ family members, and the Line 2 entry represents the amount of their wages, but column 1, Lines 5a and column 1, 5c does not show an entry, then edit the Line 2 amount to column 1, Line 5a and 5c. DO NOT CORRESPOND.

(5) IRC 3127 allows an employer and any employees, where both are members of a recognized religious sect or division, to elect to be exempt from Social Security and/or Medicare tax. To claim the exemption, they must file Form

3.11.13.14.7

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4029, Application for Exemption from Social Security and Medicare Taxes and Waiver of Benefits and describe the religious sect or division and show they adhere to its established tenets or teachings. Furthermore, though they will be exempt from Social Security and/or Medicare tax, the employer must withhold Federal income tax. Also, the employer must still withhold and pay the employee's share and pay the employer's share of Social Security and Medicare taxes for employees without an approved Form 4029. Form 4029 must be filed with and approved by the Social Security Administration. If the taxpayer has indicated, "Form 4029 Exempt", or "Form 4029 Applicable" in the blank area or above Line 5a, do not question the difference between the Total Compensation Line and taxable Social Security/Medicare wages.

3.11.13.14.8
(01-01-2025)
Line 5a(i) (2020 QTR 4, & 2021 - 2023) - Qualified Sick Leave Wages (Form 941)

(1) Line 5a(i), Taxable Social Security Wages for Qualified Sick Leave Wages amount in Column 1 is multiplied by the taxable percentage rate listed on the form line to equal the tax in Column 2.

(2) Ensure the amount is numeric and in dollars and cents.

(3) Process Line 5a(i) Column 1 as follows:

Note: Note: All line references refer to Form 941 revisions 04-2020, 2021- 03-2023.

IF	AND	THEN
Line 5a(i) Column 1, has no amount,	Line 5a(i) Column 2, has an amount,	Divide Line 5a(i) Column 2 amount by the tax percentage rate and edit the result on Line 5a(i) Column 1. See Exhibit 3.11.13-11, Social Security, Medicare, & Wages Tax Rate/Factor Table, for the percentage rate to use based on the tax year filed.
Line 5a(i) Column 1, has an amount,	Line 5a(i) Column 2, has no amount,	a. If Line 5e is equal to the sum of Column 2 Lines 5a, 5a(ii), 5b, 5c, and 5d, edit an asterisk (*) to the left of Line 5a(i). b. If Line 5e is not equal to the sum of Column 2 Lines 5a, 5a(ii), 5b, 5c, and 5d, take no action and continue to process the return.
Line 5a(i) Column 1, amount is the same as Line 5a, 5a(ii), 5b, 5c, 5d,	Line 5a(i) Column 2, has no amount,	a. If Line 5e is equal to the sum of Column 2 Lines 5a, 5a(ii), 5b, 5c, and 5d, edit an asterisk (*) to the left of Line 5a(i). b. If Line 5e is not equal to the sum of Column 2 Lines 5a, 5a(ii), 5b, 5c, and 5d, take no action and continue to process the return.

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IF	AND	THEN
Line 5a(i) Column 1, has negative amount,	Line 5a(i) Column 2, has an amount,	Edit Line 5a(i) Column 1 amount as a positive amount.
Line 5a(i) Column 1, has negative amount,	Line 5a(i) Column 2, has no amount,	Edit an asterisk (*) to the left of Line 5a(i).

3.11.13.14.9
(01-01-2025)
Line 5a(ii) (2020 QTR 4, & 2021 - 2023) - Qualified Family Leave Wages (Form 941)

(1) Line 5a(ii), Qualified Family Leave Wages amount in Column 1 is multiplied by the taxable percentage rate listed on the form line to equal the tax in column 2.

(2) Ensure the amount is numeric and in dollars and cents.

(3) Perfect Line 5a(ii) Column 1 as follows:

Note: Note: All line references refer to Form 941 revisions 04-2020, 2021- 03-2023.

IF	AND	THEN
Line 5a(ii) Column 1, has no amount,	Line 5a(ii) Column 2, has an amount,	Divide Line 5a(ii) Column 2 amount by the tax percentage rate and edit the result on Line 5a(ii) Column 1. See Exhibit 3.11.13-11, Social Security, Medicare, & Wages Tax Rate/Factor Table, for the percentage rate to use based on the tax year filed.
Line 5a(ii) Column 1, has an amount,	Line 5a(ii) Column 2, has no amount,	a. If Line 5e is equal to the sum of Column 2 Lines 5a, 5a(i), 5b, 5c, and 5d, edit an asterisk (*) to the left of Line 5a(ii). b. If Line 5e is not equal to the sum of Column 2 Lines 5a, 5a(i), 5b, 5c, and 5d, take no action and continue to process the return.

IF	AND	THEN
Line 5a(ii) Column 1, amount is the same as Line 5a, 5a(i), 5b, 5c, or 5d,	Line 5a(ii) Column 2, has no amount,	a. If Line 5e is equal to the sum of Column 2 Lines 5a, 5a(i), 5b, 5c, and 5d, edit an asterisk (*) to the left of Line 5a(ii). b. If Line 5e is not equal to the sum of Column 2 Lines 5a, 5a(i), 5b, 5c, and 5d, take no action and continue to process the return.
Line 5a(ii) Column 1, has negative amount,	Line 5a(ii) Column 2, has an amount,	Edit Line 5a(ii) Column 1 amount as a positive amount.
Line 5a(ii) Column 1, has negative amount,	Line 5a(ii) Column 2, has no amount,	Edit an asterisk (*) to the left of Line 5a(ii).

3.11.13.14.10
(01-01-2025)
Line 5b - Taxable Social Security Tips (Form 941)

(1)   Line 5b, Taxable Social Security Tips amount in Column 1 is multiplied by the taxable percentage rate listed on the form line to equal the tax in Column 2.

(2)   Ensure the amount is numeric and in dollars and cents.

(3)   Perfect Line 5b Column 1 as follows:

IF	AND	THEN
Line 5b Column 1, has no amount,	Line 5b Column 2, has an amount,	Divide Line 5b Column 2 amount by the tax percentage rate and edit the result on Line 5b Column 1. See Exhibit 3.11.13-11, Social Security, Medicare, & Wages Tax Rate/Factor Table, for the percentage rate to use based on the tax year filed.
Line 5b Column 1, has an amount,	Line 5b Column 2, has no amount,	a. If Line 5e is equal to the sum of Column 2 Lines 5a, 5a(i), 5a(ii), 5c, and 5d, edit an asterisk (*) to the left of Line 5b. b. If Line 5e is not equal to the sum of Column 2 Lines 5a, 5a(i), 5a(ii), 5c, and 5d, take no action and continue to process the return.

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IF	AND	THEN
Line 5b Column 1, has negative amount,	Line 5b Column 2, has an amount,	Edit Line 5b Column 1 amount as a positive amount.
Line 5b Column 1, has negative amount,	Line 5b Column 2, has no amount,	Edit an asterisk (*) to the left of Line 5b.

3.11.13.14.11
(01-01-2025)
Line 5c - Taxable Medicare Wages & Tips (Form 941)

(1) Line 5c, Taxable Medicare Wages & Tips amount in Column 1 is multiplied by the taxable percentage rate listed on the form line to equal the tax in Column 2.

(2) Ensure the amount is numeric and in dollars and cents.

(3) Perfect Line 5c Column 1 as follows:

IF	AND	THEN
Line 5c Column 1, has no amount,	Line 5c Column 2, has an amount,	Divide Line 5c Column 2 amount by the tax percentage rate and edit the result on Line 5c Column 1. See Exhibit 3.11.13-11, Social Security, Medicare, & Wages Tax Rate/Factor Table, for the percentage rate to use based on the tax year filed. See Figure 3.11.13-28.
Line 5c Column 1, has an amount,	Line 5c Column 2, has no amount,	a. If Line 5e is equal to the sum of Column 2 Lines 5a, 5a(i), 5a(ii), 5b, and 5d, edit an asterisk (*) to the left of Line 5c. b. If Line 5e is not equal to the sum of Column 2 Lines 5a, 5a(i), 5a(ii), 5b, and 5d, take no action and continue to process the return.
Line 5c Column 1, has negative amount,	Line 5c Column 2, has an amount,	Edit Line 5c Column 1 amount as a positive amount.
Line 5c Column 1, has negative amount,	Line 5c Column 2, has no amount,	Edit an asterisk (*) to the left of Line 5c.

Figure 3.11.13-28 Perfecting Line 5c, Column 2 amount divided by Tax Rate Percentage.

3.11.13.14.12
(01-01-2025)
Line 5d - Taxable Wages & Tips Subject to Additional Medicare Tax Withholding (Form 941)

(1) Line 5d, Taxable Wages & Tips Subject to Additional Tax Withholding amount in Column 1 is multiplied by the taxable percentage rate listed on the form line to equal the tax in Column 2.

(2) Ensure the amount is numeric and in dollars and cents.

(3) Perfect Line 5d Column 1 as follows:

IF	AND	THEN
Line 5d Column 1, has no amount,	Line 5d Column 2, has an amount,	Divide Line 5d Column 2 amount by the tax percentage rate and edit the result on Line 5d Column 1. See Exhibit 3.11.13-11, Social Security, Medicare, & Wages Tax Rate/Factor Table, for the percentage rate to use based on the tax year filed.
Line 5d Column 1, has an amount,	Line 5d Column 2, has no amount,	a. If Line 5e is equal to the sum of Column 2 Lines 5a, 5a(i), 5a(ii), 5b, and 5c, edit an asterisk (*) to the left of Line 5d. b. If Line 5e is not equal to the sum of Column 2 Lines 5a, 5a(i), 5a(ii), 5b, and 5c, take no action and continue to process the return.
Line 5d Column 1, has negative amount,	Line 5d Column 2, has an amount,	Edit Line 5d Column 1 amount as a positive amount.

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IF	AND	THEN
Line 5d Column 1, has negative amount,	Line 5d Column 2, has no amount,	Edit an asterisk (*) to the left of Line 5d.

3.11.13.14.13
(01-01-2025)
Line 5e (2013 & Later) & Line 5d (2005 - 2012) - Total Social Security and Medicare Taxes (Form 941)

(1)   Line 5e, Total Social Security and Medicare Taxes amount is the sum of Column 2 amounts Lines 5a - 5d and is transcribed.

(2)   Line 5e and 5d entry is valid for the following years and quarters:

- Line 5e Year 2013 & later - QTR 1, 2, 3, and 4
- Line 5d Year 2005 - 2012 - QTR 1, 2, 3, and 4

(3)   **2013 & later** - Perfect Line 5e as follows:

Note: All line references refer to Form 941 revision 2013 & later.

IF	And	THEN
Line 5e has an amount for a tax year listed above,		Accept the entry and ensure the amount is dollars and cents.
Line 5e is blank, zero, dash or "none,"	An amount is present on any of the Lines 5a - 5d, column 2,	Add Column 2 Lines 5a - 5d, and Line 5f amounts: a. If the result is the same as Line 6, edit the sum of column 2, Lines 5a - 5d to Line 5e. b. If the result is not the same as Line 6, take no action and continue to review the return.
Lines 5e and 5f amounts are the same,	An amount is present on any of the Lines 5a - 5d, column 2,	Add Column 2 Lines 5a - 5d, and Line 5f amounts: a. If the result is the same as Line 6, edit an asterisk (*) to the left of Line 5f. b. If the result is not the same as Line 6, take no action and continue to review the return.

(4) **2005 - 2012)** - Perfect Line 5d as follows:

Note: All line references refer to Form 941 revision 2005-2012.

IF	THEN
Line 5d has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.
Line 5d entry is present for a year and QTR not listed above,	Edit an asterisk (*) to the left of Line 5d.
Line 5d is blank, zero, dash or "none,"	Add Line 3, Column 2 Lines 5a - 5c, and Line 5e amounts: a. If the result is the same as Line 6, edit the sum of Column 2 Lines 5a, 5b, and 5c on Line 5d. b. If the result is not the same as Line 6, take no action and continue to review the return.
Lines 5d and 5e amounts are the same,	Add Line 3, and Column 2 Lines 5a - 5c, amounts: a. If the result is the same as Line 6, edit an asterisk (*) to the left of Line 5e. b. If the result is not the same as Line 6, take no action and continue to review the return.

3.11.13.14.14
(01-01-2023)
Line 5f (2013 & Later) & Line 5e (2011 - 2012) - Section 3121(q) Notice and Demand -Tax Due on Unreported Tips (Form 941)

(1) A Form 941 will show an amount due to a Section 3121(q) Notice and Demand - Tax Due on Unreported Tips received following a tips examination. These employers must pay the employer portion of Social Security and Medicare taxes on unreported tips shown on the Section 3121(q) Notice and Demand. The taxpayer is instructed to report the tax liability on their Form 941 for the quarter in which the IRC 3121(q) Notice and Demand is issued.

Note: Some returns will also be submitted voluntarily by the taxpayer without a tip's examination being performed.

(2) Line 5f or 5e will be reported for the following lines, years, and quarters:

  • Line 5f Year 2013 & later - QTR 1, 2, 3, and 4
  • Line 5e Year 2011 and 2012 - QTR 1, 2, 3, and 4

(3) **2013 & later** - Perfect Line 5f as follows:

Note: All line references refer to Form 941 revision 2013 & later.

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IF	THEN
If a Section 3121(q) Notice and Demand is attached,	If the amount on the notice is greater than amount reported, edit the amount from Section 3121(q) notice to Line 5f.
If a Section 3121(q) Notice and Demand is not attached,	Accept the Line 5f amount and ensure the entry is dollars and cents.
If Lines 5f and 5e are the same,	If the sum of the amounts in Column 2 Lines 5a - 5d is the same as Line 5f: a. If Section 3121(q) Notice is not attached, edit an asterisk (*) to the left of Line 5f. b. If Section 3121(q) Notice is attached, edit the tax due amount from the notice to Line 5f if the notice amount is greater than the reported amount on Line 5f.
If Lines 5f and 6 are the same,	If the sum of Lines 3, and 5e, amounts is equal to line 5f: a. If Section 3121(q) Notice is not attached, edit an asterisk (*) to the left of Line 5f. b. If Section 3121(q) Notice is attached, edit the tax due amount from the notice to Line 5f if the notice amount is greater than the reported amount on Line 5f.

(4) **2011 & 2012** - Perfect Line 5e as follows:

Note: All line references refer to Form 941 revision 2011 and 2012.

IF	THEN
If a Section 3121(q) Notice and Demand is attached,	If the amount on the notice is greater than amount reported, edit the amount from Section 3121(q) notice to Line 5e.
If a Section 3121(q) Notice and Demand is not attached,	Accept the Line 5e amount and ensure the entry is dollars and cents.

IF	THEN
If Lines 5e and 5d are the same,	If the sum of the amounts in Column 2 Lines 5a - 5c is the same as Line 5e amount: a. If Section 3121(q) Notice is not attached, edit an asterisk (*) to the left of Line 5e. b. If Section 3121(q) Notice is attached, edit the tax due amount from the notice to Line 5e if the notice amount is greater than the reported amount on Line 5e.
If Lines 5e and 6 are the same,	If the sum of Lines 3, and 5d, amounts is the same as Line 5e: a. If Section 3121(q) Notice is not attached, edit an asterisk (*) to the left of Line 5e. b. If Section 3121(q) Notice is attached, edit the tax due amount from the notice to Line 5e if the notice amount is greater than the reported amount on Line 5e.

3.11.13.14.15
(01-01-2023)
Lines 6a - 6c (2010) - Hiring Incentives to Restore Employment (HIRE) Act (Form 941)

(1)   Line 6a - 6c will be reported for Year 2010 QRT 2-4.

(2)   Qualified employers who hired unemployed workers between February 3, 2010, and January 1, 2011, will qualify for a 6.2 percent payroll tax incentive. The incentive, in effect, exempts the employers from their share of Social Security taxes on wages paid to these workers from March 19, 2010, through December 31, 2010. The payroll tax exemption applied to Form 941, Form 941-PR, and Form 941-SS.

Note: Taxable businesses and tax-exempt organizations qualify for the retention credit. Qualified employers in all five U.S. territories (i.e., American Samoa, Commonwealth of the Northern Mariana Islands, Puerto Rico, etc.) that are subject to social security tax also qualify for the retention credit. Federal, state, and local government employers generally do not qualify for the retention credit. However, public colleges and universities can qualify. Indian tribal governments also qualify.

(3)   Lines 6a-6c are all transcription lines. Accept the taxpayer's figures for Lines 6a through 6c.

(4)   If the return has an entry for a tax year other than 2010 QRT 2-4 on Lines 6a through 6c, disallow the entry by placing an asterisk to the left of the amount. Then, make any needed corrections down the remainder of the return.

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3.11.13.14.16
(01-01-2025)
Line 6e (2010 & 2011)
-Total Taxes Before
Adjustments

(1) Line 6e, Total Taxes Before Adjustments is valid for tax periods 201006 through 201112 is the sum of lines 3, 5d, and 5e. This is a T-Line for 201006 - 201112. Compute the total if blank, zero dash or none.

(2) The entry must be positive and entered in dollars and cents.

(3) If present as a negative amount, convert to a positive amount.

3.11.13.14.17
(01-01-2024)
Line 6 (2012 & Later) &
Line 6e (2005 - 2010) -
Total Taxes Before
Adjustments

(1) For 2012 & later, Line 6 is a T-Line and is the total of the sum of Lines 3, 5e, and 5f amounts.

Note: For 2005 - 2010 QTR 2-4 Line 6e is the total of the sum of Lines 3 and 5 amounts minus Line 6d amount.

(2) Line 6 or 6e designated line for the following years and quarters:

Year	Quarter	Line
2012 & later 2009 and prior	1, 2, 3, and 4	6
2010	1	6
2010	2, 3, and 4	6e
2011	1, 2, 3, and 4	6e

(3) **2012 and later** - Perfect Line 6 as follows:

Note: All line references refer to Form 941 revision 2012 & later.

IF	THEN
Line 6 is blank,	Edit the sum of Lines 3, 5e, and 5f amounts to Line 6 only if needed to compute the Line 10 amount.
Lines 6 and 5f amounts are the same,	If the sum of Lines 3 and 5e amounts is same as Line 6 amount, a. If Section 3121(q) Notice is not attached, edit an asterisk (*) to the left of Line 5f.
Lines 6 and 7 amounts are the same,	If the sum of Lines 3, 5e, and 5f, amounts is the same as line 6 amount, edit an asterisk (*) to the left of Line 7.
Line 6 has an amount,	Accept the taxpayer's entry.

(4) **2010 (QTR 2 - 4)** and **2011** - Perfect Line 6e as follows:

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Note: All line references refer to Form 941 revision 04-2010, 06-2010 and 2011.

IF	THEN
Line 6e is blank,	Edit the sum of Lines 3 and 5d subtracted by Line 6d amount to Line 6e only if needed to compute the Line 8 amount.
Lines 6e and 5e amounts are the same,	If the sum of Lines 3 and 5d amounts is the same as Line 6 amount, a. If Section 3121(q) Notice is not attached, edit an asterisk (*) to the left of Line 5e.
Lines 6e and 7 amounts are the same,	If the sum of Lines 3, 5d, and 5e amounts is the same as line 6e, edit an asterisk (*) to the left of Line 7.
Line 6e has an amount,	Accept the taxpayer's entry.

(5) **2010 QRT 1 and 2009 and prior** - Perfect Line 6 as follows:

Note: All line references refer to Form 941 revision 02-2010 and 2009 and prior.

IF	THEN
Line 6 is blank,	Edit the sum of Lines 3 and 5d amounts to Line 6 only if needed to compute the Line 8 amount.
Lines 6 and 5d amounts are the same,	If the sum of Lines 3, and Column 2 Lines 5a, 5b, and 5c amounts is the same as Line 6 amount, edit the sum of Column 2 Lines 5a, 5b, and 5c amounts to Line 5d.
Line 6 has an amount,	Accept the taxpayer's entry.

3.11.13.14.18
(01-01-2025)
Line 7(2011 & Later) & Line 7a (2005 - 2010) - Current Quarter's Adjustments for Fractions of Cents (Form 941)

(1) An entry on line 7/7a can be positive, negative, or minus on Form 941, Form 941-PR, or Form 941-SS.

(2) The entry on line 7/7a does not require a Form 941-X for substantiation or supporting statement. Therefore, accept all taxpayer entries on this line.

Note: If Form 941-X is attached to Form 941, see IRM 3.11.13.16 for processing procedures.

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(3) If the taxpayer's entry is correct and in dollars only, the examiner must not re-enter the amount in dollars and cents.

3.11.13.14.19
(01-01-2025)
Line 8 (2011 & Later) &
Line 7b (2005 - 2010) -
Current Quarter's
Adjustment for Sick Pay
(Form 941)

(1) For 2010 - 2005, Line 8 was listed as Line 7b, "Current quarter's sick pay".

(2) An entry on line 8/7b, represents the current quarter's adjustment to sick pay.

(3) Accept any Social Security and Medicare tax adjustment on Line 8/7b identified as "sick pay" or "disability payment". The employer will show their share of Social Security tax paid by a third-party. If the return is being filed by the third-party payer, the employer's share of Social Security tax on sick pay will be shown on Line 8/7b.

(4) If the taxpayer's entry is correct and in dollars only, the examiner must not re-enter the amount in dollars and cents.

(5) If the taxpayer entered the same amount on Lines 8,9, or 10 (2016 and prior), or Line 12 (2017 and later), verify the amount on Line 10 (Revision 2016 and prior), or Line 12 (2017 and later) by following the instructions on the form itself.

3.11.13.14.20
(01-01-2025)
Line 9 (2011 & Later) &
Line 7c (2005 - 2010) -
Current Quarter
Adjustments for Tips
and Group-Term
Insurance (Form 941)

(1) An entry on Line 9/7c, represents the current quarter's adjustment for tips or group term-life insurance.

(2) Accept a Social Security tax adjustment on Line 9 identified as "tips" or "term life insurance". The employer will show their share of Social Security tax paid by a third-party. If the return is being filed by the third-party payer, the employer's share of Social Security tax on tips or group term-life insurance will be shown on Line 9/7c.

(3) If the taxpayer's entry is correct and in dollars only, the examiner must not re-enter the amount in dollars and cents.

3.11.13.14.21
(01-01-2023)
Line 7d (2005 - 2008) -
Current Year Federal
Income Tax Withholding
(Domestic Only) (Form
941)

(1) A taxpayer will show an adjustment to correct an error made in:

a.   A prior quarter(s) in a different tax year(s), or
b.   A preceding quarter of the same tax year (TY).

(2) Entries on Line 7d can be positive, negative or a minus (-) amount.

(3) Perfect Line 7d as follows:

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IF	AND	THEN
The taxpayer has an entry on Line(s) 7d, 7h and 8,	it is a decrease, negative or minus amount,	Process the adjustment using the procedures in (4) below.
The taxpayer has an entry on Line(s) 7d, 7h and 8,	it is an increase amount,	Process the adjustment using the procedures in (5) below.
The taxpayer has an entry on Line 7d,	Meets all of the following conditions: • Entered the same amount on Lines 3 and 7d, • Provided no explanation or substantiation for the entry on Line 7d, and • The entry on Line 7d is not included on Line(s) 7h or 8, or Line(s) 7h or 8 are blank,	Consider the entry on Line 7d as an incorrect entry. Place an asterisk (*) to the left of entry and continue to process the return.

(4)   Process a decrease in Federal Income Tax Withholding to correct errors as follows:

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IF	AND	THEN
A decrease amount is shown on Line 7d,	The taxpayer has **NOT** provided a Form 941-X, supporting statement,	1. Asterisk (*) to the left of the adjustment amount, 2. Edit the Form 941 with an Action Trail "CP102/94X". ***Note:*** This will cause the return to fall out to ERS; the Action Trail will show to the ERS Tax Examiner the correct Taxpayer Notice Code (TPNC) to use when generating the notice to the taxpayer that an X Adjusted Return is needed to process the adjustment. 3. Continue to process the return.

(5) Process an **Increase in Federal Income Tax Withholding -** Accept any increases in Federal Income Tax Withholding whether or not a Form 941-X, supporting statement, or explanation is attached. If a Form 941-X is attached, verify that the correct entry is shown on Line 7d, (2005 through- 2008) of the return.

3.11.13.14.22
(01-01-2023)
Line 7e (2005 - 2008) -
Prior Quarters Social
Security and Medicare
Taxes (Form 941)

(1) Adjustments to Social Security and Medicare tax will be made on a Form 941 for any Tax Periods 2005 through 2008, provided the Tax Period being adjusted is not barred by Statute. See IRM 3.11.13.11.11.

(2) See IRM 3.11.13.16, 94X Adjusted Return Procedures, when there is:

- A prior year (PY) revision (2008 and prior) filed for a 2009 and later Tax Period showing an amount on Line 7e.
- A Form 941 with a Form 941-X or Form 941-X(PR) attached.

(3) Perfect Line 7e, as follows:

IF	AND	THEN
The taxpayer has an entry on Lines 7e, 7h, and 8,	is a decrease, negative or minus amount,	Process the adjustment using the procedures in (4) below.
The taxpayer has an entry on Lines 7e, 7h and 8,	is an increase amount,	Process the adjustment using the procedures in (5) below.

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IF	AND	THEN
The taxpayer has an entry on Line 7e,	meets all of the following conditions: • Same amount on Lines 2 or 5d and 7e, • No explanation or substantiation provided for adjustment, • The entry on Line 7e is not included on Line(s) 7h or 8, or Line(s) 7h or 8 are blank,	Consider the entry on Line 7e as an incorrect entry and place an asterisk (*) to the left of the entry. Continue to process the return.

(4)   Process a Decrease in Social Security and Medicare Tax as follows:

IF	AND	THEN
A decrease amount is shown on Line 7e,	The taxpayer has **NOT** provided a, Form 941-X, supporting statement,	1. Asterisk (*) to the left of the adjustment amount, 2. Edit the Form 941 with an Action Trail "CP102/94X", ***Note:*** This will cause the return to fall out to ERS; the Action Trail will show to the ERS Tax Examiner the correct Taxpayer Notice Code (TPNC) to use when generating the notice to the taxpayer that an X Adjusted Return is needed to process the adjustment. 3. Continue to process the return.

(5)   Process an **increase in Social Security and Medicare Tax -** Accept any increases in Social Security and Medicare Tax Adjustment whether or not a Form 941-X, supporting statement, or explanation is attached. If a Form 941-X is attached, verify that the correct entry is shown on Line 7e of the return.

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3.11.13.14.23
(01-01-2025)
Line 7f (2005 - 2008) - Special Additions to Federal Income Tax (Domestic Only) (Form 941)

(1) An amount on Line(s) 7f, Special Additions to Federal Income tax, represents a correction of income tax due to a prior Compliance (Examination) review assessment.

(2) See IRM 3.11.13.16, 94X Adjusted Return Procedures, when:

- A prior year (PY) revision (2008 and prior) filed for a 2009 and later Tax Period showing an amount on Line 7f.
- A Form 941 with a Form 941-X or Form 941-X(PR) attached.

(3) Any amounts entered on Line 7f must be in dollars and cents.

IF	THEN
There is an entry on Line(s) 7f,	Determine the Tax Period of the return the taxpayer is filing.
The Tax Period was in tax year 2009 and later	Edit an asterisk (*) to the left of the entry on Line 7f. Also edit an Action Trail, "CP 102 94X"
The Tax Period is in tax year 2008 or prior,	Determine whether the entry on Line 7f was mathematically included in the amount appearing on Line 7h, (or if 7h is blank), Line 8.
The entry on Line 7f was mathematically included in an amount appearing on Line 7h, (or if 7h is blank),	Edit an asterisk to the left of the adjustment amount on Line 7f, also an Action Trail "CP102 94X ".
The entry on Line 7f was not mathematically included in the amount appearing on Line 7h, (or if 7h is blank),	Review the return and attachments for the adjustment on Line(s) 7f. 1. If Line 7h is blank, consider the entry on Line 7f to be an erroneous entry. Asterisk (*) to the left of the entry (or entries) and continue to process the return. **Note:** This will cause the return to fall out to Error Resolution.

3.11.13.14.24
(01-01-2025)
Line 7g (2005 - 2008) - Special Additions to Social Security and Medicare (Form 941)

(1) An amount on Line 7g, Special Additions to Social Security and Medicare Tax, represents a correction of Social Security and Medicare tax due to a prior Compliance (Examination) review assessment.

(2) See IRM 3.11.13.16, 94X Adjusted Return Procedures, when:

- A prior year (PY) revision (2008 and prior) filed for a 2009 and later Tax Period showing an amount on Line 7g.
- A Form 941 with a Form 941-X or Form 941-X(PR) attached.

(3) Any amounts entered on Line 7g must be in dollars and cents.

IF	THEN
There is an entry on Line 7g	Determine the Tax Period of the return the taxpayer is filing.
The Tax Period was in tax year 2009 and later	Edit an asterisk (*) to the left of the entry on Line 7g. Also edit an Action Trail, "CP 102 94X"
The Tax Period is in tax year 2008 or prior,	Determine whether the entry on Line 7g was mathematically included in the amount appearing on Line 7h, (or if 7h is blank), Line 8.
The entry on Line 7g was mathematically included in an amount appearing on Line 7h, (or if 7h is blank), Line 8,	Edit an asterisk to the left of the adjustment amount on Line 7g, also an Action Trail "CP102 94X ".
The entry on Line 7g was not mathematically included in the amount appearing on Line 7h, (or if 7h is blank), Line 8,	Review the return and attachments for the adjustment on Line(s) 7g. 1. If Line 7h is blank, consider the entry on Line 7g to be an erroneous entry. Asterisk (*) to the left of the entry (or entries) and continue to process the return. **Note:** This will cause the return to fall out to Error Resolution.

3.11.13.14.25
(01-01-2025)
Line 7d (2009 & 2010) &
Line 7h (2005 - 2008)
-Total Adjustments
(Form 941)

(1) Line 7d is the total of the entries on line 7a through 7c (2010 and 2009) represent adjustments (e.g., Fractions of cents, Sick Pay, Group Term Life Insurance or Tips) to the net tax of the Form 941 being filed.

(2) Line 7h is the total of the entries on lines 7d through 7g (2005 - 2008) for other adjustments (e.g., Federal Income Tax Withholding, Social Security and Medicare Tax, Special Additions to Federal Income Tax Withholding, and Special Additions for Social Security and Medicare) to the Form 941 tax.

(3) If an examiner enters an amount to one of the adjustment lines, the entry must be in dollars and cents. However, if a taxpayer's entry is in dollars only and is correct, the examiner must not re-enter the amount to dollars and cents.

3.11.13.14.26
(01-01-2025)
Line 9 (2005 - 2010) -
Advance Earned Income
Credit (Domestic Only)
(Form 941)

(1) The Advanced Earned Income Credit (AEIC) was a tax credit for certain employees in the United States. Eligible employees could choose whether to claim the whole credit on their tax return (Form 1040) or receive part of the credit in advance through their pay during the year and claim the remainder of the credit on their tax return (Form 1040). The employer will or will not have to make a tax deposit during the quarter. Therefore, do not assume that AEIC is a misplaced entry if there is no deposit(s). This largely applies to small dollar returns. **If the Total Taxes minus the AEIC equals the Net Taxes do not move the AEIC entry.**

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(2)   AEIC distribution through the employer was repealed by the Education Jobs and Medicaid Assistance Act beginning in Tax Period 201103 and later.

(3)   Process Line 9 (Revisions 2005 - 10-2010 only) entry as follows:

IF	THEN
The Tax Period for Form 941 began after December 31, 2010,	a. Asterisk (*) to the left of the amount on Line 9. b. Asterisk (*) to the left of the amount on Line 10. Enter the correct amount from Line 8 to the left of Line 10.
The Line 9 entry is negative or is other than for Advance Payment of Earned Income Credit (EIC), (e.g., Net Tax entered on Line 9 rather than Line 10),	a. Review the return to determine if there is an incorrect line entry, b. If so, place an asterisk (*) to the left of the amount and, if needed, edit the entry to the correct line, c. If the entry is correct, must not have a negative sign, parenthesis, or brackets, edit an asterisk to the left of the entry and edit the amount as a positive amount to the left of the asterisk.
The Line 9 entry is equal to Line 8 and Line 10, and is clearly a misplaced entry,	Place an asterisk (*) to the left of the Line 9 entry.
Line 9 shows the correct entry, but the amount is larger than the entry on Line 8, Total Taxes,	a. Asterisk (*) to the left of the amount on Line 9. To the left edit the same amount appearing on Line 8, Total Taxes, b. Determine the difference between the amount on Line 8, Total Taxes, and the taxpayer's entry on Line 9, AEIC, c. Add the calculated amount to the taxpayer's entry on Line 11, Total deposits for the quarter. Edit the new amount to Line 11.
Line 8 is larger than Line 10, and Line 9 is blank,	Compute Line 9 by subtracting Line 10 from Line 8. Enter the total on Line 9.
The Line 9 entry is negative and has been added to Line 8 (Line 10 is larger than Line 8),	Compute Lines 12 or 13 whichever is applicable, by using the absolute value (Do not use the minus value) of Line 9 added to Line 11 and subtracted from Line 8.
The return liability (Line 10 Revision 2005-2010) is $50,000 or more, and the Line 9 amount is equal to the Schedule B total, but greater than $2,500.00,	

\#

3.11.13.14.27
(01-01-2025)
**Line 10 (2011 & Later) &
Line 8 (2005 - 2010) -
Total Taxes After
Adjustments (Form 941)**

(1) For 2011 and later, Line 10, Total taxes after adjustment is the sum of Lines 6, 6e (2011 only), 7, 8, and 9 amounts.

Note: Line 10 is a T-line for year 2011 thru- 2016 and for 2017 and Later, Line 10 will not be transcribed.

(2) For 2005 - 2010, Line 8, Total taxes after adjustment is the sum of Lines 6 and 7h (2005 - 2008) or Lines 6 and 7d (2009 and 2010) amounts.

(3) Entries can be positive, negative, or minus and must appear in dollars and cents.

(4) Verify a negative amount on line 10/8 by following the directions on the form.

(5) **2011 and later** - Process Line 10 as follows:

IF	THEN
Line 10 (2017 and later) is blank,	Compute only if needed to verify or compute Line(s) 11,13,14 or 15.
Line 10 is blank, *Exception:* If entering Column(s) 1 or 2 for Line(s) 5a, 5b, 5c or 5d, do not compute Line 10.	Take no action and continue to process the return.
Line 10 contains a zero, but there are entries on Lines 3, 5e, 5f, 6 and/or 6e, *Exception:* If entering Column(s) 1 or 2 for Line(s) 5a, 5b, 5c or 5d, do not compute Line 10.	Take no action and continue to process the return.
Line 10 contains an entry,	Accept the taxpayer's entry. Use the taxpayer's entry, if needed, to verify or compute Line 13, 14, or 15.

(6) **2005 - 2010** - Process Line 8 as follows:

a. Verify a negative amount on Line 8 by following the directions on the form.

b. Line 8 must be edited if it is blank or contains a misplaced entry.

   Example: Taxpayer has listed zero on Line 8, however Lines 3 and 5 have entries, asterisk the zero and enter correct amount.

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Exception: If entering Column(s) 1 or 2 for Line(s) 5a, 5b, or 5c, do not compute line 8.

    c.   If Lines 8 and 9 are blank and there is an entry on Line 10, enter the Line 10 amount on Line 8.

3.11.13.14.28
(01-01-2025)
Line 10 (2010 & prior) - Total Taxes After Adjustment For Advance EIC (Domestic Only) (Form 941)

(1) Line 10, Total taxes after adjustment for advance EIC, must be the total of Line 8, Total taxes after adjustments, less Line 9, Advance earned income credit.

(2) Line 10 is not a T-line; however, it will be necessary to compute this line.

IF	THEN
Line 10 is blank (2005-2008 Revision)	Compute only if needed to verify or compute Line(s) 11, 12 or 13.
Line 10 is blank (2005-2008 Revision)	Compute if needed to determine if SIC must be edited to the return.
Line 10 contains an entry (2005-2008 Revision)	Accept the taxpayer's entry. Use the taxpayer's entry, if needed, to verify or compute Line 11, 12 or 13.
Line 10 is blank (2009 or 2010 Revision),	Compute only if needed to verify or compute Line(s) 11, 13, 14 or 15.
Line 10 is blank (2009 or 2010 Revision),	Compute if needed to determine if SIC must be edited to the return.
Line 10 contains an entry (2009 or 2010 Revision),	Accept the taxpayer's entry. Use the taxpayer's entry, if needed, to verify or compute Line 11, 13, 14, or 15.

3.11.13.14.29
(01-01-2024)
Line 11 (2024 & Later), Line 11a (2020 & Later-2023) & Line 11 (2017 - 2020) - Qualified Small Business Payroll Tax Credit for Increasing Research Activities (Form 8974) (Form 941)

(1) Qualified small business payroll tax credit for increasing research activities is only valid for the following lines, quarters, and years:

Year	Quarter	Line
2024 and later	1, 2, 3, and 4	11
2021 and later	1, 2, 3, and 4	11a
2020	1 2, 3, and 4	11 11a
2017 - 2019	1, 2, 3, and 4	11

(2) **2017 & later** - Perfect Lines 11a/11 as follows:

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Note: All line references refer to Form 941 Revision 4-2020 and later (Line 11 2017 - 01-2020 and 2023 and later).

IF	THEN

Line 11a/11 is blank, dash, zero or "none,"	a. If Form 8974 is attached:
	   1. Consider the Form 8974 as a loose form.
	   2. Detach the Form 8974 and route to your local Image Control Team (ICT).
	   3. Continue processing the return.
	
	b. If no Form 8974 is attached, no editing is needed and continue to review the return.

Line 11a/11 amount is present for a year and QTR not listed above,	Edit an asterisk (*) to the left of Line 11a/11.
Lines 11a/11 and 10 amounts are the same,	If the sum of Lines 6 through 9 is the same as Line 10, delete the misplaced Line 11a/11 amount.
Line 11a/11 has an amount,	If Form 8974 is not attached, edit Action Code 211, and correspond for the missing Form 8974 using Letter 21C.
Line 11a/11 has an amount for a tax year and QTR listed above,	Form 8974 is attached: 1. Accept the entry and ensure the amount is dollars and cents. 2. Edit CCC "Q" bottom center margin.
The taxpayer has used Form 941 Revision 2017 and later for a 201612 and prior Tax Period,	There is an entry on Line 11a/11: 1. Delete the misplaced Line 11a/11 amount and edit to Line 13a/13. 2. Re-compute Line 12 if needed.

(3) See table below for delinquent returns claiming the payroll research credit on the TY 2017 QTR 1:

IF	THEN
There is an entry on Line 11 and Form 8974 is attached	1. Place an asterisk to the left of the entry on Line 11 and continue editing the return. 2. Do not edit CCC "Q."
There is an entry on Line 11 and Form 8974 is not attached	Do not correspond for the missing Form 8974 and allow the return to fall out to ERS.

3.11.13.14.29.1
(01-01-2024)
Line 11b (2020 - 2023) - Nonrefundable Portion of Credit for Qualified Sick & Family Leave Wages for Leave Taken Before April 1, 2021 (Form 941)

(1) Tax Year 2020 and 2021, Line 11b was listed as "Nonrefundable portion of credit for qualified sick and family leave wages from Worksheet 1".

(2) Line 11b is only valid for the following years and quarters:

- Tax Year 2022 and 2023 - QTR 1, 2, 3, and 4
- Tax Year 2021 - QTR 1, 2, 3, and 4
- Tax Year 2020 - QTR 2, 3, and 4

(3) **2020 (QTR 2 - 4) - 2023** - Perfect Line 11b as follows:

Note: All line references refer to Form 941 Revision 4-2020 - 3-2023.

IF	THEN
Line 11b is blank, dash, zero or "none,"	No editing is needed and continue to review the return.
Line 11b amount is present for a year and QTR not listed above,	Edit an asterisk (*) to the left of Line 11b.
Line 11b amount is the same as Line 11a,	Edit an asterisk (*) to the left of Line 11b.
Line 11b has an amount for a tax year and QTR listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.14.29.2
(02-21-2023)
Line 11c (2021 & 2020) - Nonrefundable Portion of Employee Retention Credit (Form 941)

(1) For 2020 and 2021, Line 11c is listed as "Nonrefundable portion of employee retention credit from Worksheet 1".

(2) Line 11c is only valid for the following years and quarters:

- Year 2021 - QTR 1, 2, 3, and 4
- Year 2020 - QTR 2, 3, and 4

(3) **2021 and 2020 (QTR 2-4)** - Perfect Line 11c as follows:

Note: All line references refer to Form 941 revision 04-2020, 07-2020, 03-2021 and 06-2021.

IF	THEN
Line 11c is blank, dash, zero or "none,"	No editing is needed and continue to review the return.
Line 11c amount is present for a year and QTR not listed above,	Edit an asterisk (*) to the left of Line 11c.
Lines 11c and 11b amounts are the same,	Edit an asterisk (*) to the left of Line 11c.
Line 11c has an amount for a tax year and QTR listed above,	Accept the entry and ensure the amount is dollars and cents.

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3.11.13.14.29.3
(01-01-2024)
Line 11d (2021 - 2023) - Nonrefundable Portion of Credit for Qualified Sick & Family Leave Wages for Leave Taken After March 31, 2021 & Before October 1, 2021 (Form 941)

(1) For 2021 quarter 2 Line 11d was "Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021".

(2) For 6-2021, Line 11d is listed as "Total nonrefundable credits".

(3) Line 11d is only valid for the following years and quarters:

- Year 2022 and 2023 - Quarter 1, 2, 3, and 4
- Year 2021 - Quarter 2, 3, and 4

(4) **2021 (QTR 2 - 4) - 2023** Perfect Line 11d as follows:

Note: All line references refer to Form 941 revision 6-2021 - 3-2023.

IF	THEN
Line 11d is blank, dash, zero or "none,"	No editing is needed and continue to review the return.
Line 11d amount is present for a year and QTR not listed above,	Edit an asterisk (*) to the left of Line 11b.
Lines 11d and 11b amounts are the same,	Edit an asterisk (*) to the left of Line 11d.
Line 11d has an amount for a tax year and QTR listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.14.29.4
(01-01-2023)
Line 11e (2021 & 2022) - Nonrefundable Portion of COBRA Premium Assistance Credit (Form 941)

(1) Line 11e is valid for the following years and quarters:

- Year 2022 - QTR 1
- Year 2021 - QTR 2, 3, and 4

(2) **2022 (QTR 1) and 2021 QRT 2-4)** - Perfect Line 11e as follows:

Note: All line references refer to Form 941 revision 3-2022 and 6-2021.

IF	THEN
Line 11e amount is present for a year and QTR not listed above,	Edit an asterisk (*) to the left of Line 11e.

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IF	THEN
Line 11e and 11d amounts are the same,	a. Line 11f is blank, zero, dash, or "none", edit an asterisk (*) to the left of Line 11e. b. Line 11f has a numeric entry other than zero, • If a statement or document is attached showing the amount for Line 11e, edit the amount to Line 11e. • If the statement or document attached does not show the amount for Line 11e, correspond for Line 11e. • If no statement or document is attached, correspond for Line 11e.
Line 11e blank, zero, dash or "none,"	a. If Line 11f is blank, zero, dash or "none", no editing is needed and continue to review the return. b. If Line 11f has a numeric entry other than zero: • If a statement or document is attached showing the amount for Line 11e, edit the amount to Line 11e. • If the statement or document attached does not show the amount for Line 11e, correspond for Line 11e. • If no statement or document is attached, correspond for Line 11e.
Line 11e has an amount for a tax year and QTR listed above,	Accept the amount and ensure the amount is dollars and cents.

3.11.13.14.29.5
(01-01-2023)
Line 11f (2021 & 2022) - Nonrefundable Number of Individuals Provided COBRA Premium Assistance (Form 941)

(1) Line 11f is only valid for the following years and quarters:

• Year 2022 - Quarter 1
• Year 2021 - Quarter 2, 3, and 4

(2) **2022 (QTR 1) and 2021 (QTR 2-4)** - Perfect Line 11f as follows:

Note: All line references refer to Form 941 revision 3-2022 and 6-2021.

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IF	THEN
Line 11f entry is present for a year and QTR not listed above,	Edit an asterisk (*) to the left of Line 11f.
The entry on Line 11f is not in numeric format,	Edit an asterisk (*) to the left of Line 11f and edit the numeric equivalent to the left of the asterisk. ***Exception:*** Notations of "zero," "none," or "blank," do not need to be converted to a numeric equivalent.

Line 11f is blank, zero, dash, or "none,"	a. Line 11e is blank, zero, dash, or "none," no editing is needed and continue to review the return.
	b. Line 11e has an amount:
	    • If a statement or document is attached showing number of individuals for Line 11f, edit the number to Line 11f.
	    • If the statement or document attached does not show number of individuals for Line 11f, correspond for Line 11f.
	    • If no statement or document is attached, correspond for Line 11f.

Lines 11f and 1 entry are the same,	a. Line 11e has an amount:
	    • If there is an indication on the return or attachment that "No Employees for the quarter" or "No wages paid this quarter," do not correspond for Line 11f. Accept the entry.
	    • If a statement or document is attached showing the number of individuals for Line 11f, edit the number to Line 11f.
	    • If the statement or document attached does not show the number of individuals for Line 11f, correspond for Line 11f.
	    • If no statement or document is attached showing number of Individual for Line 11f, correspond for Line 11f.
	b. Line 11e is blank, zero, dash or "none", edit an asterisk (*) to the left of Line 11f.

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IF	THEN
Line 11f has an entry for a tax year and QTR listed above,	Accept the entry and ensure it is in numeric format.

3.11.13.14.29.6
(01-01-2024)
Line 11g (2022 & 2023) & Line 11d (2021 & 2020) - Total Nonrefundable Credits (Form 941)

(1) For Form Revisions 2005 - 10-2010, Line 13 was formerly Line 10, ″Total taxes after adjustment for advance EIC″ and also for Form Revisions 2011- 2016, Line 13 was formerly Line 10, ″Total taxes after adjustments″.

(2) Line 11g (11d) is only valid for the following years and quarters:

Year	Quarter	Line
2022 and 2023 2021	1, 2, 3, and 4 2, 3, and 4	11g
2021	1	11d
2020	2, 3, and 4	11d

(3) This line is a non-transcribed entry and limited editing is needed to identify misplaced or part of a computed total amount entry.

(4) **2022 (QTR 2-4) and 2023** - Perfect Line 11g as follows:

Note: All line references refer to Form 941 revision 6-2022 - 3-2023.

IF	THEN
Line 11g is blank, zero, dash or "none,"	No editing is needed and continue to review the return.
Lines 11g and 11d amounts are the same,	If the sum of Line 11a, and 11b is the same as Line 11g, then edit an asterisk (*) to the left of Line 11d.

(5) **2022 (QTR 1) and 2021 (QTR 2-4)** - Perfect Line 11g as follows:

Note: All line references refer to Form 941 revision 6-2021 and 3-2022.

IF	THEN
Line 11g is blank, zero, dash or "none,"	No editing is needed and continue to review the return.
Lines 11g and 11e amounts are the same,	If the sum of Line 11a, 11b, 11c (2021 only) and 11d is the same as Line 11g, then edit an asterisk (*) to the left of Line 11e.

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(6) **2021 (QTR 1) and 2020 (QTR 1 - 4)**- Perfect Line 11d as follows:

Note: All line references refer to Form 941 revision 4-2020 and 7-2020 and 3-2021.

IF	THEN
Line 11d is blank, zero, dash or "none,"	No editing is needed and continue to review the return.
Lines 11d and 11c amounts are the same,	If the sum of Line 11a, and 11b is the same as Line 11d, then edit an asterisk (*) to the left of Line 11c.

3.11.13.14.30
(01-01-2025)
Line 12 (2017 & Later), Line 10 (2005 - 2016), & - Total Taxes After Adjustments and Nonrefundable Credits (Form 941)

(1) Form Revisions 2017- 01-2020, Line 12 is listed as "Total taxes after adjustments and credits".

(2) For 2005 - 10-2010, Line 12 was formerly Line 10, "Total taxes after adjustment for advance EIC".

(3) For 2011 - 2016, Line 12 was listed as Line 10, "Total taxes after adjustments".

(4) For revision 3-2021 and 2017 - 2019 Line 12 was formerly "Total taxes after adjustments and credits".

(5) For 2004 and prior Line 13 was formerly "Net taxes".

(6) **2024 and later** - Perfect Line 12 as follows:

Note: All line references refer to Form 941 revision 3-2024 and later.

IF	THEN
Line 12 entry is present for a tax year and QTR not listed above,	Edit an asterisk (*) to the left of Line 12.
Line 12 is blank, zero, dash or "none,"	Subtract line 11 from Line 10 and edit the result on Line 12.
Lines 12 and 11 have the same amount,	Take no action and continue to process the return.
Line 12 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

(7) **2021 (QTR 2-4) - 2023** - Perfect Line 12 as follows:

Note: All line references refer to Form 941 revision 6-2021 - 3-2023.

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IF	THEN
Line 12 entry is present for a tax year and QTR not listed above,	Edit an asterisk (*) to the left of Line 12.
Line 12 is blank, zero, dash or "none,"	Subtract line 11g from Line 10 and edit the result on Line 12.
Lines 12 and 11g have the same amount,	Take no action and continue to process the return.
Line 12 has an amount for a tax year and QTR listed above,	Accept the entry and ensure the amount is dollars and cents.

(8) **2021 (QTR 1) and 2020 (QTR 2 - 4)** - Perfect Line 12 as follows:

Note: All line references refer to Form 941 revision 3-2021 and 4-2020.

IF	THEN
Line 12 entry is present for a tax year and QTR not listed above,	Edit an asterisk (*) to the left of Line 12.
Line 12 is blank, zero, dash or "none,"	Subtract line 11d from Line 10 and edit the result on Line 12.
Lines 12 and 11d have the same amount	Take no action and continue to process the return.
Line 12 has an amount for a tax year and QTR listed above,	Accept the entry and ensure the amount is dollars and cents.

(9) **2020 QTR 1 and 2017 - 2019** - Perfect Line 12 as follows:

Note: All line references refer to Form 941 revision 2017 - 1-2020.

IF	THEN
Line 12 entry is present for a tax year and QTR not listed above,	Edit an asterisk (*) to the left of Line 12.
Line 12 is blank, zero, dash or "none,"	Subtract line 11 from Line 10 and edit the result on Line 12.
Lines 12 and 11 have the same amount	Take no action and continue to process the return.
Line 12 has an amount for a tax year and QTR listed above,	Accept the entry and ensure the amount is dollars and cents.

(10) **2012 - 2016** - Perfect Line 10 as follows:

Note: All line references refer to Form 941 revision 2012 - 2016.

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IF	THEN
Line 10 entry is present for a tax year and QTR not listed above,	Edit an asterisk (*) to the left of Line 10.
Line 10 is blank, zero, dash or "none,"	Add Lines 6 through 9 and edit the result on Line 10.
Lines 10 and 9 have the same amount	Take no action and continue to process the return.
Line 10 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

(11) **2011** - Perfect Line 10 as follows:

   Note: All line references refer to Form 941 revision 2011.

IF	THEN
Line 10 entry is present for a tax year and QTR not listed above,	Edit an asterisk (*) to the left of Line 10.
Line 10 is blank, zero, dash or "none,"	Add lines 6e through 9 and edit the result on Line 10.
Lines 10 and 9 have the same amount	Take no action and continue to process the return.
Line 10 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

(12) **2005 - 2010** - Perfect Line 10 as follows:

   Note: All line references refer to Form 941 revision 2005 - 2010.

IF	THEN
Line 10 entry is present for a tax year and QTR not listed above,	Edit an asterisk (*) to the left of Line 10.
Line 10 is blank, zero, dash or "none,"	Subtract Line 9 from Line 8 edit the result on Line 10.
Lines 10 and 9 have the same amount	Take no action and continue to process the return.
Line 10 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.14.31
(01-01-2025)
Line 13 (2024 & Later), Line 13a (2020 -2023), Line 13 (2017 - 2020), & Line 11 (2005 - 2016) - Total Deposits for Quarter, Overpayment Applied From Prior Quarter & Overpayments (Form 941)

(1)   Line 13a (Line 13 or Line 11) is only valid for the following years and quarters:

Year	Quarter	Line
2024 and later	1, 2, 3, and 4	13
2021 - 2023	1, 2, 3, and 4	13a
2020	2, 3, and 4	13a
2020	1	13
2017 - 2019	1, 2, 3, and 4	13
2005 - 2016	1, 2, 3, and 4	11

(2)   **2024 and later** - Perfect line 13 as follows:

Note: All line references refer to Form 941 revision 3-2025.

IF	THEN
Line 13 is dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 13 is blank,	If a statement or document is attached showing the total deposit amount, edit the amount on Line 13.
Line 13 entry is present for a year and QTR not listed above,	Edit an asterisk (*) to the left of Line 13.
Line 13 and 12 amounts are the same,	Take no action and continue to process the return.
Line 13 has an amount for a tax year and QTR listed above,	Accept the entry and ensure the amount is dollars and cents.

(3)   **2020 (QTR 2-4) 2023** - Perfect line 13a as follows:

Note: All line references refer to Form 941 revision 4-2020 - 3-2023.

IF	THEN
Line 13a is dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 13a is blank,	If a statement or document is attached showing the total deposit amount, edit the amount on Line 13a.
Line 13a entry is present for a year and QTR not listed above,	Edit an asterisk (*) to the left of Line 13a.

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IF	THEN
Line 13a and 12 amounts are the same,	Take no action and continue to process the return.
Line 13a has an amount for a tax year and QTR listed above,	Accept the entry and ensure the amount is dollars and cents.

(4)   **2020 (QTR 1)** and **2017 - 2019** - Perfect Line 13 as follows:

Note: All line references refer to Form 941 revision 1-2020 and 2017-2019.

IF	THEN
Line 13 is dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 13 is blank,	If a statement or document is attached showing the total deposit amount, edit the amount on Line 13.
Line 13 entry is present for a year and QTR not listed above,	Edit an asterisk (*) to the left of Line 13.
Lines 13 and 12 amounts are the same,	Take no action and continue to process the return.
Line 13 has an amount for a tax year and QTR listed above,	Accept the entry and ensure the amount is dollars and cents.

(5)   **2011 - 2016** - Perfect Line 11 as follows:

Note: All line references refer to Form 941 revision 2011-2016.

IF	THEN
Line 11 is dash, zero or "none,"	No editing is needed and continue to review the return.
Line 11 is blank,	If a statement or document is attached showing the total deposit amount, edit the amount on Line 11.
Line 11 entry is present for a year not listed above,	Edit an asterisk (*) to the left of Line 11.
Lines 11 and 10 amounts are the same,	Take no action and continue to process the return.
Line 11 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

(6) **2005 - 2010** - Perfect Line 11 as follows:

Note: All line references refer to Form 941 revision 2005-2010.

IF	THEN
Line 11 is blank, zero, or "none,"	No editing is needed and continue to review the return.
Line 11 is blank,	If a statement or document is attached showing the total deposit amount, edit the amount on Line 11.
Line 11 entry is present for a year and QTR not listed above,	Edit an asterisk (*) to the left of Line 11.
Lines 11 and 10 amounts are the same,	Take no action and continue to process the return.
Line 11 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.14.32
(01-01-2023)
Line 13b (2020) - Deferred Amount of Social Security Tax (Form 941)

(1) Line 13b is only valid for 2020 QTR 2-4.

(2) Perfect Line 13b as follows:

Note: All line references refer to Form 941 revision 7-2020 and 4-2020.

IF	THEN
Line 13b is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 13b amount is present for a year and QTR not listed above,	Edit an asterisk (*) to the left of Line 13b.
Lines 13b and 13a amounts are the same,	Edit an asterisk (*) to the left of Line 13b.
Line 13b has an amount for a tax year and QTR listed above,	Accept the entry and ensure the amount is dollars and cents.

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3.11.13.14.33
(10-31-2023)
Line 13c (2020 - 2023) - Refundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken Before April 1, 2021 (Form 941)

(1) For revision 3-2021, 7-2020, and 3-2020 Line 13c is listed as "Refundable Portion of Credit for Qualified Sick and Family Leave Wages From worksheet 1".

(2) Line 13c is only valid for the following years and quarters:

- Year 2021 - 2023 - Quarter 1, 2, 3, and 4
- Year 2020 - Quarter 2, 3, and 4

(3) Perfect Line 13c as follows:

Note: All line references refer to Form 941 revision 4-2020 - 03-2023.

IF	THEN
Line 13c is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 13c amount is present for a year and QTR not listed above,	Edit an asterisk (*) to the left of Line 13c.
Line 13c and 13b amounts are the same,	Edit an asterisk (*) to the left of Line 13c.
Line 13c has an amount for a tax year and QTR listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.14.34
(01-01-2023)
Line 13d (2021 & 2020) - Refundable Portion of Employee Retention Credit (Form 941)

(1) For revision 3-2021, 7-2020, and 4-2020 Line 13d is listed as "Refundable Portion of Employee Retention Credit From worksheet 1".

(2) Line 13d is only valid for 2021 and 2020 (QTR 2-4).

(3) Perfect Line 13d as follows:

Note: All line references refer to Form 941 revision 4-2020, 7-2020, 3-2021 and 6-2021.

IF	THEN
Line 13d is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 13d amount is present for a year and QTR not listed above,	Edit an asterisk (*) to the left of Line 13d.
Line 13d and 13c amounts are the same,	Edit an asterisk (*) to the left of Line 13c.

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IF	THEN
Line 13d has an amount for a tax year and QTR listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.14.35
(01-01-2024)
Line 13e (2021 - 2023) - Refundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken After March 31, 2021, and Before October 1, 2021 (Form 941)

(1)   For 6-2021 Line 13e is listed as "Refundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken After March 31, 2021".

(2)   Line 13e is only valid for the following years and quarters:

- Year 2022 and 2023 - Quarter 1, 2, 3, and 4
- Year 2021 - Quarter 2, 3, and 4

(3)   **2022 and later** - Perfect Line 13c as follows:

Note: All line references refer to Form 941 revision 3-2022 and 3-2023.

IF	THEN
Line 13e is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 13e amount is present for a year and QRT not listed above,	Edit an asterisk (*) to the left of Line 13e.
Line 13e and 13c amounts are the same,	Edit an asterisk (*) to the left of Line 13e.
Line 13e has an amount for a tax year and QTR listed above,	Accept the entry and ensure the amount is dollars and cents.

(4)   **2021 (QTR 2-4)** - Perfect Line 13e as follows:

Note: All line references refer to Form 941 revision 6-2021.

IF	THEN
Line 13e is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 13e amount is present for a year and QRT not listed above,	Edit an asterisk (*) to the left of Line 13e.
Line 13e and 13d amounts are the same,	Edit an asterisk (*) to the left of Line 13e.

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IF	THEN
Line 13e has an amount for a tax year and QTR listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.14.36
(01-01-2025)
Line 13f (2021 & 2022), & Line 12a (2009 - 2013) - Refundable Portion of COBRA Premium Assistance Credit (Form 941)

(1) For 2009-2013, Line 12a is listed as "COBRA premium assistance payments".

(2) Line 13f or 12a is valid for the following years and quarters:

Year	Quarter	Line
2022	1	13f
2021	2, 3, and 4	13f
2009 - 2013	1 - 4	12a

(3) **2022 (QTR 1) and 2021 (QTR 2-4)** - Perfect Line 13f as follows:

Note: All line references refer to Form 941 revision 3-2022 and 6-2021.

IF	THEN
Line 13f is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 13f amount is present for a year and QRT not listed above,	Edit an asterisk (*) to the left of Line 13f.
Line 13f and 13e amounts are the same,	Edit an asterisk (*) to the left of Line 13f.
Line 13f has an amount for a tax year and QTR listed above,	Accept the entry and ensure the amount is dollars and cents.

(4) **2009 - 2013** - Perfect Line 12a as follows:

Note: All line references refer to Form 941 revision 2009 - 2013.

IF	THEN
Line 12a amount is present for a year and QTR not listed above,	Edit an asterisk (*) to the left of Line 12a

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IF	THEN
Line 12a is blank, zero, dash or "none,"	a. Line 12b is blank, zero, dash, or "none", no editing is needed and continue to review the return. b. If Line 12b has a numeric entry other than zero: • If a statement or document is attached showing the amount for Line 12a, edit the amount to Line 12a. • If the statement or document attached does not show the amount for Line 12a, correspond for Line 12a. • If no statement or document is attached, correspond for Line 12a.
Lines 12a and 11 amounts are the same,	a. Line 12b is blank, zero, dash, or "none", edit an asterisk (*) to the left of line 12a. b. If Line 12b has a numeric entry other than zero: • If a statement or document is attached showing the amount for Line 12a, edit the amount to Line 12a. • If the statement or document attached does not show the amount for Line 12a, correspond for Line 12a. • If no statement or document is attached, correspond for Line 12a.
Line 12a has an amount for a tax year and QTR listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.14.37
(01-01-2025)
Line 12b (2009 - 2013) -
Number Individuals
Provided COBRA
Premium Assistance
(Form 941)

(1)   Line 12b is only valid for 2009 - 2013.

(2)   Perfect Line 12b as follows:

Note: All line references refer to Form 941 revision 2009 - 2013.

IF	THEN
Line 12b entry is not valid for the quarters and years listed above,	Edit an asterisk (*) to the left of Line 12b.

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IF	THEN
Line 12b is not in a numeric format,	Edit an asterisk (*) to the left of Line 12b and edit the numeric equivalent to the left of the asterisk. ***Exception:*** Notations of "zero," "none," or "blank," do not need to be converted.
Line 12b is blank, zero, dash or "none,"	a. Line 12a is blank, zero, dash, or "none", no editing is needed and continue to review the return. b. If Line 12a has an amount: • If a statement or document is attached showing the number of employees for Line 12b, edit the number to Line 12b. • If the statement or document attached does not show the number of employees Line 12b, correspond for Line 12b. • If no statement or document is attached, correspond for Line 12b.
Lines 12b and 1 entry are the same,	a. If Line 12a has an amount: • If there is an indication on the return or attachment that "No Employees for the quarter" or "No wages paid this quarter". Do not correspond and accept the Line 12b entry. • If a statement or document is attached showing the number of employees for Line 12b, edit the number to Line 12b. • If the statement or document attached does not show the number of employees for Line 12b, correspond for Line 12b. • If no statement or document is attached, correspond for Line 12b. b. Line 12a is blank, zero, dash or "none", edit an asterisk (*) to the left of Line 12b.
Line 12b has an entry for a tax year and QTR listed above,	Accept the entry and ensure it is in numeric format.

3.11.13.14.38
(01-01-2025)
**Line 13g (2021 - 2023) &
Line 13e (2020 - 2021) -
Total Deposits and
Refundable Credits
(Form 941)**

(1) For revision 3-2021, Line 13g is listed as Line 13e, "Total Deposits and Refundable Credits".

(2) For revision 7-2020, and 4-2020, Line 13g is listed as Line 13e, "Total Deposits, Deferrals and Refundable Credits."

(3)   This line is not transcribed and limited editing is needed to identify misplaced or total computation entry.

(4) Line 13g and 13e is only valid for the following years and quarters:

Year	Quarter	Line
2022 and 2023	1, 2, 3, and 4	13g
2021	2, 3, and 4	13g
2021	1	13e
2020	2, 3, and 4	13e

(5) **2022 (QTR 2-4) - 2023** - Process Line 13g as follows:

Note: All line references refer to Form 941 revision 6-2022 - 3-2023.

IF	THEN
Line 13g is blank, zero, dash or "none,"	Edit the sum of Lines 13a, 13c, and 13e on Line 13g.
Lines 13g and 13e amounts are the same,	If the sum of Lines 13a, and 13c is the same as Line 13e, then edit an asterisk (*) to the left of Line 13e.

(6) **2022 (QTR 1)** - Process Line 13g as follows:

Note: All line references refer to Form 941 revision 3-2022.

IF	THEN
Line 13g is blank, zero, dash or "none,"	No editing is needed. Continue to review the return.
Lines 13g and 13f amounts are the same,	If the sum of Lines 13a, 13c and 13e is the same as Line 13f, then edit an asterisk (*) to the left of Line 13f.

(7) **2021 (QTR 2-4)** - Process Line 13g as follows:

Note: All line references refer to Form 941 revision 6-2021.

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IF	THEN
Line 13g is blank, zero, dash or "none,"	No editing is needed. Continue to review the return.
Lines 13g and 13f amounts are the same,	If the sum of Lines 13a, 13c, 13d, and 13e is the same as Line 13f, then edit an asterisk (*) to the left of Line 13f.

(8)   **2021 (QTR 1)** - Process Line 13e as follows:

Note: All line references refer to Form 941 revision 3-2021.

IF	THEN
Line 13e is blank, zero, dash or "none,"	No editing is needed. Continue to review the return.
Lines 13e and 13d amounts are the same,	If the sum of Lines 13a, and 13c is the same as Line 13d, then edit an asterisk (*) to the left of Line 13d.

(9)   **2020 (QTR 2-4** - Process Line 13e as follows:

Note: All line references refer to Form 941 revision 4-2020.

IF	THEN
Line 13e is blank, zero, dash or "none,"	No editing is needed. Continue to review the return.
Lines 13e and 13d amounts are the same,	If the sum of Lines 13a, 13b, and 13c is the same as Line 13d, then edit an asterisk (*) to the left of Line 13d.

3.11.13.14.39
(01-01-2023)
Line 13h & 13f (2021), &
Line 13f (2020) - Total
Advances Received from
filing Form(s) 7200 for
the Quarter (Form 941)

(1)   Line 13h (Line 13f) is only valid for the following years and quarters:

Year	Quarter	Line
2021	2, 3, and 4	13h
2021	1	13f
2020	2, 3, and 4	13f

(2)   **2021 (QTR 2-4)** - Process Line 13h as follows:

Note: All line references refer to Form 941 revision 6-2021.

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IF	THEN
Line 13h is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 13h amount is present for a year and QTR not listed above,	Edit an asterisk (*) to the left of Line 13h.
Line 13h and 13g amounts are the same,	If the sum of Lines 13a, 13c, 13d, 13e, and 13f is the same as Line 13g, then edit an asterisk (*) to the left of Line 13h.
Line 13h has an amount for a tax year and QTR listed above,	Accept the entry and ensure the amount is dollars and cents.

(3)   **2021 (QTR 1) and 2020 (QTR 2-4)** - Process Line 13f as follows:

Note: All line references refer to Form 941 revision 3- 2021, 7-2020 and 4-2020.

IF	THEN
Line 13f is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 13f amount is present for a year and QTR not listed above,	Edit an asterisk (*) to the left of Line 13f.
Line 13f and 13e amounts are the same,	If the sum of Lines 13a, 13c, and 13d is the same as Line 13e, then edit an asterisk (*) to the left of Line 13f.
Line 13f has an amount for a tax year and QTR listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.14.40
(01-01-2023)
Line 13i (2021) &
Line 13g (2020) - Total
Deposits and
Refundable Credits Less
Advances (Form 941)

(1)   For revision 6-2021, 7-2020 and 4-2020 Line 13i is listed as Line 13g, "Total Deposits, Deferrals, and Refundable Credits Less Advances".

(2)   Line 13i (Line 13g) is not transcribed and editing is required to properly perfect Line 14/15 Balance Due/Overpayment.

(3)   Line 13i (Line 13g) is only valid for the following years and quarters:

Year	Quarter	Line
2021	2, 3, and 4	13i
2021	1	13g
2020	2, 3, and 4	13g

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(4)   **2021 (QTR 2-4)** - Process Line 13i as follows:

Note: All line references refer to Form 941 revision 6-2021.

IF	THEN
Line 13i is blank, zero, dash or "none,"	No editing is needed and continue to review the return.
Line 13i amount is present for a year and QTR not listed above,	Edit an asterisk (*) to the left of Line 13i.
Lines 13i and 13h amounts are same,	If Line 13i is the same as the sum of Lines 13a, 13c, 13d, 13e, and 13f, then edit an asterisk (*) to the left of Line 13h.
Line 13i has an amount for a tax year and QTR listed above,	Accept the entry and ensure the amount is dollars and cents.

(5)   **2021 (QTR 1) and 2020 (QTR 2- 4)** - Process Line 13g as follows:

Note: All line references refer to Form 941 revision 3-2021, 7-2020, and 4-2020.

IF	THEN
Line 13g is blank, zero, dash or "none,"	No editing is needed and continue to review the return.
Line 13g amount is present for a year and QTR not listed above,	Edit an asterisk (*) to the left of Line 13g.
Lines 13g and 13f amounts are same,	If Line 13g is the same as the sum of Lines 13a, 13b (QTR 2 only), 13c and 13d, then edit an asterisk (*) to the left of Line 13f.
Line 13i has an amount for a tax year and QTR listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.14.41
(01-01-2023)
Line 13 (2009 - 2013) &
Lines 11 & 12a (Form
941)

(1)   For revision 10-2010 and 04-2010, Line 13 is listed as "Add lines 11, 12a, and 12e ".

(2)   Line 13 is only valid for years 2009 - 2013.

(3)   Process Line 13 as follows:

Note: All line references refer to Form 941, revision 2009 - 2013.

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IF	AND	THEN
Line 11 and 13 amounts are the same amount,	Are the same amounts as Lines 10, 14 or 15,	Consider Line 11, 13 and 15 as misplaced entries and edit an asterisk (*) to the left of the entries. See Figure 3.11.13-29.
An amount is shown on line 13,	Lines 11, 12a, 14, and 15 are blank,	Edit the line 13 amount to line 11.
Line 13 is blank, zero, dash, or "none,"	There are entries on Lines 11 and/or 12a,	Edit Line 13 using the entry from Line 11 and 12a (compute Line 13 by adding Line 11 and 12a). See Figure 3.11.13-30.
An amount is shown on Line 13,	There are entries on Lines 11 and 12a,	a. Verify the amount on Line 13 by adding Lines 11 and 12a. b. If the amount on Line 13 is incorrect, edit an asterisk (*) to the left of the amount and edit the correct amount to the left of the asterisk. See Figure 3.11.13-31.

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9	Current quarter's adjustments for tips and group-term life insurance	9	.
10	Total taxes after adjustments. Combine lines 6 through 9	10	8,254.98
11	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 . . .	11	✳ 8,254.98
12a	COBRA premium assistance payments (see instructions)	12a	.
12b	Number of individuals provided COBRA premium assistance . .		
13	Add lines 11 and 12a	13	✳ 8,254.98
14	Balance due. If line 10 is more than line 13, enter the difference and see instructions . . .	14	8,254.98
15	Overpayment. If line 13 is more than line 10, enter the difference ___ . Check one: ☐ Apply to next return. ☐ Send a refund.		

▶ You MUST complete both pages of Form 941 and SIGN it. **W**

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Figure 3.11.13-29 Perfecting Line 11 and 13 as Misplaced Entries

9	Advance earned income credit (EIC) payments made to employees	9	.
10	Total taxes after adjustment for advance EIC (line 8 – line 9 = line 10)	10	1472.42
11	Total deposits, including prior quarter overpayments	11	600.00
12a	COBRA premium assistance payments (see instructions)	12a	372.42
12b	Number of individuals provided COBRA premium assistance . .	5	Complete lines 12c, 12d, and 12e only for the 2nd quarter of 2010.
12c	Number of qualified employees paid exempt wages/tips March 19–31		
12d	Exempt wages/tips paid to qualified employees March 19–31 ___ . × .062 =	12e	.
13	Add lines 11, 12a, and 12e	13	972.42
14	Balance due. If line 10 is more than line 13, enter the difference and see instructions . . .	14	500.00
15	Overpayment. If line 13 is more than line 10, enter the difference ___ . Check one: ☐ Apply to next return. ☐ Send a refund.		

▶ You MUST complete both pages of Form 941 and SIGN it. **W**

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Figure 3.11.13-30 Compute and edit Line 13 when Blank and Entries are Shown on Lines 11, 12a and 12b.

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10	Total taxes after adjustments. Combine lines 6 through 9	10	2,735.56
11	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 . . .	11	1,500.00
12a	COBRA premium assistance payments (see instructions)	12a	1,035.56
12b	Number of individuals provided COBRA premium assistance . .		7	
13	Add lines 11 and 12a	13	2535.56 ✳ 1,535.56
14	Balance due. If line 10 is more than line 13, enter the difference and see instructions . . .	14	200.00
15	Overpayment. If line 13 is more than line 10, enter the difference	.	Check one: ☐ Apply to next return. ☐ Send a refund.

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Figure 3.11.13-31 Verify the Entry on Line 13, when there are entries shown on Line 11, 12a and 12b

3.11.13.14.42
(01-01-2025)
Line 14 / Line 15 (2009 - 2013 & 2017 & Later) & Line 12/13 (2014 - 2016 & 2005 - 2008) - Balance Due / Overpayment (Form 941)

(1) The following is a breakdown of Lines 14/15 and Lines 12/13 by year and quarters.

Year	Quarter	Balance Due / Overpayment Line
2017 and later 2009 - 2013	1, 2, 3, and 4	14 / 15
2014 - 2016	1, 2, 3, and 4	12 / 13

(2) **2024 and later**- Process Line 14 and/or 15 as follows:

Note: All line references refer to Form 941 revision 3-2024 and later.

IF	THEN
Lines 14 and 15 are blank, zero, dash or "none,"	a. If Line 12 amount is more than Line 13 amount, then subtract Line 13 from Line 12 and edit the result on Line 14. b. If Line 13 amount is more than Line 12 amount, then Subtract Line 12 from Line 13 and edit the result on Line 15.
Lines 14 and 15 amounts are the same,	a. If Line 12 amount is more than Line 13 amount, then edit an asterisk (*) to the left of Line 15. b. If Line 13 amount is more than Line 12 amount, then edit an asterisk (*) to the left of Line 14.

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IF	THEN
Line 14 has an amount,	If Line 13 amount is more than Line 12 amount, then edit the Line 14 amount to Line 15.
Line 15 has an amount,	If Line 12 amount is more than Line 13 amount, then edit the Line 15 amount to Line 14.

(3) **2020 (QTR 2-4), 2021 (QTR 1) - 2023**- Process Line 14 and/or 15 as follows:

Note: All line references refer to Form 941 revision 4-2020, 3-2021 - 3-2023.

IF	THEN
Lines 14 and 15 are blank, zero, dash or "none,"	a. If Line 12 amount is more than Line 13g amount, then subtract Line 13g from Line 12 and edit the result on Line 14. b. If Line 13g amount is more than Line 12 amount, then Subtract Line 12 from Line 13g and edit the result on Line 15.
Lines 14 and 15 amounts are the same,	a. If Line 12 amount is more than Line 13g amount, then edit an asterisk (*) to the left of Line 15. b. If Line 13g amount is more than Line 12 amount, then edit an asterisk (*) to the left of Line 14.
Line 14 has an amount,	If Line 13g amount is more than Line 12 amount, then edit the Line 14 amount to Line 15.
Line 15 has an amount,	If Line 12 amount is more than Line 13g amount, then edit the Line 15 amount to Line 14.

(4) **2021 (QTR 2-4)** - Process Line 14 and/or 15 as follows:

Note: All line references refer to Form 941 revision 6-2021.

IF	THEN
Lines 14 and 15 are blank, zero, dash or "none,"	a. If Line 12 amount is more than Line 13i amount, then subtract Line 13i from Line 12 and edit the result on Line 14. b. If Line 13i amount is more than Line 12 amount, then Subtract Line 12 from Line 13i and edit the result on Line 15.
Lines 14 and 15 amounts are the same,	a. If Line 12 amount is more than Line 13i amount, then edit an asterisk (*) to the left of Line 15. b. If Line 13i amount is more than Line 12 amount, then edit an asterisk (*) to the left of Line 14.
Line 14 has an amount,	If Line 13i amount is more than Line 12 amount, then edit the Line 14 amount to Line 15.
Line 15 has an amount,	If Line 12 amount is more than Line 13i amount, then edit the Line 15 amount to Line 14.

(5) **2020 (QTR 1) and 2017 - 2019** - Process Line 14 and/or 15 as follows:

Note: All line references refer to Form 941 revision 1-2020 and 2017 - 2019.

IF	THEN
Lines 14 and 15 are blank, zero, dash or "none,"	a. If Line 12 amount is more than Line 13 amount, then subtract Line 13 from Line 12 and edit the result on Line 14. b. If Line 13 amount is more than Line 12 amount, then Subtract Line 12 from Line 13 and edit the result on Line 15.
Lines 14 and 15 amounts are the same,	a. If Line 12 amount is more than Line 13 amount, then edit an asterisk (*) to the left of Line 15. b. If Line 13 amount is more than Line 12 amount, then edit an asterisk (*) to the left of Line 14.
Line 14 has an amount,	If Line 13 amount is more than Line 12 amount, then edit the Line 14 amount to Line 15.
Line 15 has an amount,	If Line 12 amount is more than Line 13 amount, then edit the Line 15 amount to Line 14.

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(6)   **2014 - 2016** and **2005 - 2008** - Process Line 12 and/or 13 as follows:

Note: All line references refer to Form 941 revision 2014 - 2016 and 2005 - 2008.

IF	THEN
Lines 12 and 13 are blank, zero, dash or "none,"	a. If Line 10 amount is more than Line 11 amount, then subtract Line 11 from Line 10 and edit the result on Line 12. b. If Line 11 amount is more than Line 10 amount, then Subtract Line 10 from Line 11 and edit the result on Line 13.
Lines 12 and 13 amounts are the same,	a. If Line 10 amount is more than Line 11 amount, then edit an asterisk (*) to the left of Line 13. b. If Line 11 amount is more than Line 10 amount, then edit an asterisk (*) to the left of Line 12.
Line 12 has an amount,	If Line 11 amount is more than Line 10 amount, then edit the Line 12 amount to Line 13.
Line 13 has an amount,	If Line 10 amount is more than Line 11 amount, then edit the Line 13 amount to Line 12.

(7)   **2009 - 2013** - Process Line 14 and/or 15 as follows:

Note: All line references refer to Form 941 revisions 2009 - 2013.

IF	THEN
Lines 14 or 15 are blank, zero, dash or "none,"	a. If Line 10 amount is more than Line 13 amount, then subtract Line 13 from Line 10 and edit the result on Line 14. Figure 3.11.13-32, Perfecting Line 14 when the entry on Line 10 is more than the Entry on Line 13 b. If Line 13 amount is more than Line 10 amount, then Subtract Line 10 from Line 13 and edit the result on Line 15.

IF	THEN
Lines 14 and 15 amounts are the same,	a. If Line 10 amount is more than Line 13 amount, then edit an asterisk (*) to the left of Line 15. b. If Line 13 amount is more than Line 10 amount, then edit an asterisk (*) to the left of Line 14. See Figure 3.11.13-33, Deleting a Misplaced Entry on Line 14 (Line 13 is More than Line 10).
Line 14 has an amount,	If Line 13 amount is more than Line 10 amount, then edit the Line 14 amount to Line 15.
Line 15 has an amount,	If Line 10 amount is more than Line 13 amount, then edit the amount to Line 14.

8	Current quarter's adjustment for sick pay	8	2,500.00
9	Current quarter's adjustments for tips and group-term life insurance	9	.
10	Total taxes after adjustments. Combine lines 6 through 9	10	2,500.00
11	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 . . .	11	2,000.00
12a	COBRA premium assistance payments (see instructions)	12a	.
12b	Number of individuals provided COBRA premium assistance . .		
13	Add lines 11 and 12a	13	2,000.00
14	Balance due. If line 10 is more than line 13, enter the difference and see instructions . . .	14	**500.00**
15	Overpayment. If line 13 is more than line 10, enter the difference [.] Check one: ☐ Apply to next return. ☐ Send a refund.

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Figure 3.11.13-32 Perfecting Line 14 when the entry on Line 10 is more than the Entry on Line 13

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Figure 3.11.13-33　Deleting a Misplaced Entry on Line 14 (Line 13 is More than Line 10).

3.11.13.14.43
(01-01-2023)
Line 16 (2009 - 2011) &
Line 14 (2005 - 2008) -
State Deposit Code
(Form 941)

(1) Beginning Tax Year 2012 (Revision 2012) the state code box and the state code box for where deposits are made has been removed. Only legal holidays in the District of Columbia can delay a deposit.

(2) For 2011 and prior the taxpayer enters a State Deposit Code on the return to show that their deposits were made to a bank in a State, other than the State shown in the entity address on the front of the return. This State entry was used when computing a Federal Tax Deposit penalty to integrate State banking holidays into the computation.

(3) If the State Deposit Code is present on a 1994 - 2011 Form 941, filed for a tax year 2012 and subsequent, Edit an asterisk (*) to the left of State Deposit Code boxes.

3.11.13.14.44
(01-01-2025)
Line 16 (2017 & Later),
Line 14 (2014 - 2016,
Line 16 (2012 & 2013),
Line 17 (2009 - 2011), &
Line 15 (2005 - 2008) -
Monthly Summary of
Federal Tax Liability or
Schedule B (ROFTL) -
Schedule Indicator Code
(SIC) (Form 941)

(1) Monthly schedule depositors complete the Monthly Summary of Federal Tax Liability on Form 941, to show their monthly tax liability.

(2) Semi-weekly schedule depositors complete Schedule B, Report of Tax Liability for Semiweekly Schedule Depositors, to show their weekly and monthly tax liability.

(3) The Schedule Indicator Code (SIC) is used by Code and Edit to remove the requirement for data entry to capture the ROFTL information when it is determined the ROFTL is unnecessary incomplete or outside of the tolerance.

(4) Edit the applicable SIC on the right margin, at the end of "Part 1: Answer these questions for this quarter" line. SIC 1, 2 and 3 are valid as follows:

Reminder: **The "Conditions" are for tax periods beginning 01-01-2005 and later. (The line number references relate to the Form 941, Form 941-PR or Form 941-SS revision indicated.)**

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SIC CODE	CONDITIONS
1	**Edit SIC 1 When:** 1. Line 10 (Revision 2016 and prior) or Line 12 (Revision 2017 and later) is less than $2,500.00. 2. Line 10 (Revision 2016 and prior) or Line 12 (Revision 2017 and later) is $2,500.00 or more and the ROFTL is incomplete or blank. 3. The return shows all zeros or is non-taxable. 4. A negative or minus (-) amount appears in the ROFTL (Form 941, Line 14 (Revision 2014-2016), Line 16, Revision 2012, 2013, 2017 and later, Line 17 Revision 2009 through 2011, or Line 15 Revision 2005 through 2008 and/or Schedule B). 5. Taxpayer completes only the "Total Liability for Quarter," and does not complete "Month 1" and "Month 2" and "Month 3" boxes. 6. Taxpayer completes only Total Liability for Quarter on Schedule B. (Rest of Schedule B is blank) 7. Return prepared under IRC 6020(b). ***Note:*** Only edit SIC 1, if both Form 941, Line 14 (Revision 2014-2016), Line 16 (Revision 2012, 2013, 2017 and later) Line 17 (Revision 2009 through 2011) or Line 15 (Revision 2005 through 2008) and/or Schedule B are **NOT** to be transcribed.
2	A statement of **"Unbanked Taxpayer"** is attached and Line 10 (Revision 2016 and prior) or Line 12 (Revision 2017 and later), is $2,500.00 or more, ***Note:*** Edit SIC ″1″, not ″2″ if Line 10 is less than $2500.
3	"Church FICA Issue" or "Church Social Security Issue" notated. For procedures on processing returns indicating "Church FICA Issue" or "Church Social Security Issue" See IRM 3.11.13.14.5.

(5)   In determining if a SIC code must be edited:

IF	THEN
For Revision 2011 and later: Line 10 (Revision 2016 or prior) or Line 12 (Revision 2017 and later) is blank,	• Compute Line 10 (Revision 2016 or prior). If Lines 7, 8, and 9 are blank, bring the Line 6 (Line 6e, Revision 2011) amount to Line 10. • Compute Line 12 (Revision 2017 and later). If Lines 7,8,9, and 10 are blank, subtract Line 11 from Line 6 and enter the amount on Line 12.
For Revision 2010 and prior: Line 9 and Line 10 is blank,	Use the Line 8 amount.
For Revision 2010 and prior: Line 9 has an amount,	Compute the amount for Line 10.

(6) Edit a SIC Code on a return using the criteria and procedures above. If more than one code must be entered, enter the code in the priority order: 1, 2,3.

(7) If no SIC will be edited, edit the money fields.

    a.   All transcription lines must be edited in dollars and cents.
    b.   If there are no entries in the ROFTL liability fields, review the return and attachments. If the ROFTL liability entry (or entries) are available, edit the ROFTL and/or Schedule B with the correct entry (or entries) and do not edit a SIC 1.

(8) If there are multiple deposit amounts on the same line, then asterisk the entry. Add the amounts and enter the resulting amount to the left of the asterisk.

Note: Do not follow this procedure if you are editing SIC 1.

(9) If the taxpayer completes more than one Schedule B, combine the Daily Tax Liabilities from each Schedule B to one Schedule B and line through (/) the Schedules B that are not to be entered.

Note: If one or more of the Schedule B(s) are duplicates, do not combine the duplicate Schedule B(s) and edit a slash (/) on the duplicate schedule.

(10) If the taxpayer inadvertently places an entry on Schedule B in an incorrect last day of the month, (e.g., the 29th of February, except in a leap year, or the 31st day of April, June, September, or November), asterisk the entry and enter the amount to the last valid day for that month. If an entry already exists in that field, add the amounts together.

3.11.13.14.45
(01-01-2025)
Line 17 (2012, 2013, 2017 & Later),
Line 15 (2014 - 2016),
Line 18 (2009- 2011),
Line 16 (2005 - 2008) -
Business Closed/Stopped Paying Wages and Final Date Wages Paid (Form 941)

(1) If the taxpayer has checked the "If your business has closed and you stopped paying wages" box, edit a CCC "F."

(2) If the taxpayer indicates in another location on the return, or in an attachment, that the return being filed is their final return with a notation such as (but not limited to) Final, Out of Business, No Longer Have Employees, Deceased, Liquidation, Dissolved, etc. then the "Final Return" box must be checked and a date when final wages were paid must be provided.

Note: Do not edit CCC "F," if the date of Final Wages is after the last day of the return's Tax Period.

(3) If the taxpayer did not check the box, the Code and Edit examiner must check the box and edit a CCC "F" in the designated location.

(4) If the taxpayer did not provide a date when final wages were paid, and the return shows tax data, correspond for the Date of Final Wages and DO NOT edit CCC "F." Otherwise, if the return shows no tax data, edit CCC "F" and DO NOT correspond for the Date of Final Wages unless you are corresponding for a missing signature.

(5) If the **Seasonal Employer** box is checked, edit CCC "T" in the designated location on the return.

(6) If the taxpayer has checked the "Seasonal Employer" box and is indicating the return being filed is their final return, by either checking the "Final Return" box or a notation on the return or on an attachment, Edit CCC "T" to the return and only edit CCC "F" if the date of final wages is given, and the date of the final wages is before the last day of the Tax Period.

Note: If CCC "F" is being edited to the return **Do Not** edit CCC "T."

(7) If the taxpayer indicates they are a seasonal employer in another location on the return or in an attachment, edit CCC "T" in the designated location and check the box if not already checked.

3.11.13.14.46
(01-10-2024)
Line 18 (2012 - 2020 & Later),
Line 18a (2020 - 2021),
Line 19 (2009 - 2011), &
Line 17 (2005 - 2008) -
Seasonal Employer and Don't Have to File a Return Every Quarter (Form 941)

(1) Lines 18, 18a, 19, and 17 valid for the following years and quarters:

Year	Quarter	Line
2022 and later	1, 2, 3, and 4	18
2021	2, 3, and 4	18a
2021	1	18
2012 - 2020	1, 2, 3, and 4	18
2009 - 2011	1, 2, 3, and 4	19
2005 - 2008	1, 2, 3, and 4	17

(2) If the **seasonal employer and you do not have to file a return for every quarter** check here box has been checked, edit CCC "T" unless the return is final, see IRM 3.11.13.12.2 Computer Condition Codes (CCC).

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3.11.13.14.47
(01-01-2023)
Line 18b (2021) - Eligible for the Employee Retention Credit Solely Because Your Business Is a Recovery Startup Business (Form 941)

(1) For 6-2021 QTR 2-4 only, the taxpayer will check the box on line 18b if they qualify for the employee retention credit.

(2) If the line 18b check here box is marked for a year and quarter other than 2021 quarter 2 - 4, edit an asterisk (*) to the left of the check here box.

3.11.13.14.48
(01-01-2024)
Line 19 (2020 - 2023) - Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages for Leave taken before April 1, 2021 (Form 941)

(1) For revisions 4-2020, 7-2020, and 3-2021, Line 19 is listed as "Qualified health plan expenses allocable to qualified sick leave wages".

(2) **2020 QTR 2 - 4 and later** - Process Line 19 as follows:

Note: All line references refer to Form 941, revision 4-2020 - 3-2023.

IF	THEN
Line 19 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 19 is blank,	a. If a statement or document is attached showing the amount for Line 19, edit the amount on Line 19. b. If the statement or document attached does not show the amount for Line 19, no editing is needed and continue to review the return.
Line 19 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 19.
Line 19 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.14.49
(01-01-2025)
Line 20 (2020 - 2023) - Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages for Leave Taken Before April 1, 2021 (Form 941)

(1) For revision 3-2021, 7-2020, and 4-2020, Line 20 is listed as "Qualified health plan expenses allocable to qualified family leave wages".

(2) **2020 QTR 2 - 4, 2021 - 2023** - Process Line 20 as follows:

Note: All line references refer to Form 941, revision 4-2020 - 3-2023.

IF	THEN
Line 20 is, dash, zero, or "none,"	No editing is needed and continue to review the return.

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IF	THEN
Line 20 is blank,	a. If a statement or document is attached showing the amount for Line 20, edit the amount on Line 20. b. If the statement or document attached does not show the amount for Line 20, no editing is needed and continue to review the return.
Line 20 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 20.

Lines 20 and 19 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 20 and/or 19:
	  • If the amount shown does not belong on Line 20, edit an asterisk (*) to the left of Line 20.
	  • If an amount for Line 20 is shown and is different than the Line 20 reported amount, edit the amount to Line 20.
	
	b. If no statement or document is attached, edit an asterisk (*) to the left of Line 20.

Line 20 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.14.50
(01-01-2023)
Line 21 (2020 - 2021) - Qualified Wages for the Employee Retention Credit (Form 941)

(1) **2021 and 2020 QTR 2 - 4** - Process Line 21 as follows:

Note: All line references refer to Form 941, revisions 4-2020 and 6-2021.

IF	THEN
Line 21 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 21 is blank,	a. If a statement or document is attached showing the amount for Line 21, edit the amount on Line 21. b. If the statement or document attached does not show the amount for Line 21, no editing is needed and continue to review the return.

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IF	THEN
Line 21 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 21.
Lines 21 and 20 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 21 and/or 20: • If the amount shown does not belong on Line 21, edit an asterisk (*) to the left of Line 21. • If an amount for Line 21 is shown and is different than the Line 21 reported amount, edit the amount to Line 21. b. If no statement or document is attached, edit an asterisk (*) to the left of Line 21.
Line 21 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.14.51
(01-01-2023)
Line 22 (2020 & 2021) - Qualified Health Plan Expenses for Employee Retention Credit (Form 941)

(1) For revisions 04-2020, 07-2020 & 03-2021, Line 22 is listed as "Qualified health plan expenses allocable to wages reported on line 21".

(2) **2021 and 2020 QTR 2 - 4** - Process Line 22 as follows:

Note: All line references refer to Form 941, revision 3-2021, 6-2021, and 4-2020.

IF	THEN
Line 22 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 22 is blank,	a. If a statement or document is attached showing the amount for Line 22, edit the amount on Line 22. b. If the statement or document attached does not show the amount for Line 22, no editing is needed and continue to review the return.
Line 22 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 22.

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IF	THEN
Lines 22 and 21 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 22 and/or 21: • If the amount shown does not belong on Line 22, edit an asterisk (*) to the left of Line 22. • If an amount for Line 22 is shown and is different than the Line 22 reported amount, edit the amount to Line 22. b. If no statement or document is attached, edit an asterisk (*) to the left of Line 22.
Line 22 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.14.52
(01-01-2024)
Line 23 (2021 - 2023) - Qualified Sick Leave Wages for Leave Taken After March 31, 2021, and Before October 1, 2021 (Form 941)

(1) For revision 6-2021, Line 23 is listed as Qualified sick leave wages for leave taken after March 31, 2021.

(2) **2021 QTR 2-4 and later** - Process Line 23 as follows:

Note: All line references refer to Form 941, revisions 6-2021 - 3-2023.

IF	THEN
Line 23 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 23 is blank,	a. If a statement or document is attached showing the amount for Line 23, edit the amount on Line 23. b. If the statement or document attached does not show the amount for Line 23, no editing is needed and continue to review the return.
Line 23 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 23.

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3.11.13.14.52

IF	THEN
Lines 23 and 22 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 23 and/or 22: • If the amount shown does not belong on Line 23, edit an asterisk (*) to the left of Line 23. • If an amount for Line 23 is shown and is different than the Line 23 reported amount, edit the amount to Line 23. b. If no statement or document is attached, edit an asterisk (*) to the left of Line 23.
Line 23 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.14.53
(01-01-2023)
Line 23 (2021 QTR 1) & (2020 QTR 2-4) - Credit From Form 5884-C Line 11 for This Quarter (Form 941)

(1) **2021 (QTR 1) and 2020 (QTR 2-4)** - Process Line 23 as follows:

Note: All line references refer to Form 941 revision 3-2021, 7-2020, and 4-2020.

IF	THEN
Line 23 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 23 is blank,	a. If a statement or document is attached showing the amount for Line 23, edit the amount on Line 23. b. If the statement or document attached does not show the amount for Line 23, no editing is needed and continue to review the return.
Line 23 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 23.

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IF	THEN
Lines 23 and 22 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 23 and/or 22: • If the amount shown does not belong on Line 23, edit an asterisk (*) to the left of Line 23. • If an amount for Line 23 is shown and is different than the Line 23 reported amount, edit the amount to Line 23. b. If no statement or document is attached, edit an asterisk (*) to the left of Line 23.
Line 23 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.14.54
(01-01-2025)
Line 24 (2021 - 2023) - Qualified Health Plan Expense Allocable to Qualified Sick Leave Wages Reported Line 23 (Form 941)

(1) **2021 (QTR 2-4) - 2023** - Process Line 24 as follows:

Note: All line references refer to Form 941, revision 6-2021 - 3-2023.

IF	THEN
Line 24 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 24 is blank,	a. If a statement or document is attached showing the amount for Line 24, edit the amount on Line 24. b. If the statement or document attached does not show the amount for Line 24, no editing is needed and continue to review the return.
Line 24 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 24.

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IF	THEN
Lines 24 and 23 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 24 and/or 23: • If the amount shown does not belong on Line 24, edit an asterisk (*) to the left of Line 24. • If an amount for Line 24 is shown and is different than the Line 24 reported amount, edit the amount to Line 24. b. If no statement or document is attached, edit an asterisk (*) to the left of Line 24.
Line 24 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.14.55
(01-01-2025)
Line 24 - (2020 - 2021) - Deferred Amount Employee Share Social Security Tax Included Line 13b (Form 941)

(1) **2020 (QTR 3-4) - 2021 (QRT 1)** - Process Line 24 as follows:

Note: All line references refer to Form 941, revision and 7-2020 - 3-2021.

IF	THEN
Line 24 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 24 is blank,	a. If a statement or document is attached showing the amount for Line 24, edit the amount on Line 24. b. If the statement or document attached does not show the amount for Line 24, no editing is needed and continue to review the return.
Line 24 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 24.

IF	THEN
Lines 24 and 23 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 24 and/or 23: • If the amount shown does not belong on Line 24, edit an asterisk (*) to the left of Line 24. • If an amount for Line 24 is shown and is different than the Line 24 reported amount, edit the amount to Line 24. b. If no statement or document is attached, edit an asterisk (*) to the left of Line 24.
Line 24 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.14.56
(01-01-2023)
Line 24 (2020) - Qualified Wages Paid March 13 through March 31, 2020, for Employee Retention Credit (Form 941)

(1) **2020 (QTR 2)** - Process Line 24 as follows:

Note: All line references refer to Form 941, revision 4-2020.

IF	THEN
Line 24 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 24 is blank,	a. If a statement or document is attached showing the amount for Line 24, edit the amount on Line 24. b. If the statement or document attached does not show the amount for Line 24, no editing is needed and continue to review the return.
Line 24 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 24.

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IF	THEN
Lines 24 and 23 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 24 and/or 23: • If the amount shown does not belong on Line 24, edit an asterisk (*) to the left of Line 24. • If an amount for Line 24 is shown and is different than the Line 24 reported amount, edit the amount to Line 24. b. If no statement or document is attached, edit an asterisk (*) to the left of Line 24.
Line 24 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.14.57
(01-01-2025)
Line 25 (2021 - 2023) - Amounts Under Collectively Bargained Agreements Allocable to Qualified Sick Leave Wages Reported Line 23 (Form 941)

(1)   **2021 (QTR 2-4) - 2023** - Process Line 25 as follows:

Note: All line references refer to Form 941, revision 6-2021 - 3-2023.

IF	THEN
Line 25 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 25 is blank,	a. If a statement or document is attached showing the amount for Line 25, edit the amount on Line 25. b. If the statement or document attached does not show the amount for Line 25, no editing is needed and continue to review the return.
Line 25 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 25.

IF	THEN
Lines 25 and 24 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 25 and/or 24: • If the amount shown does not belong on Line 25, edit an asterisk (*) to the left of Line 25. • If an amount for Line 25 is shown and is different than the Line 25 reported amount, edit the amount to Line 25. b. If no statement or document is attached, edit an asterisk (*) to the left of Line 25.
Line 25 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.14.58
(01-01-2023)
Line 25 (2020) - Qualified Health Plan Expenses Allocable to Wages Reported on Line 24 (Form 941)

(1)   For revisions 07-2020 and 03-2021- Line 25 is listed as reserved for future use. If an entry is present, edit an asterisk (*) to the left of Line 25.

(2)   **2020 (QTR 2)** - Process Line 25 as follows:

Note: All line references refer to Form 941, revision 4-2020.

IF	THEN
Line 25 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 25 is blank,	a. If a statement or document is attached showing the amount for Line 25, edit the amount on Line 25. b. If the statement or document attached does not show the amount for Line 25, no editing is needed and continue to review the return.
Line 25 has an amount for a tax year and quarter not listed above,	Edit an asterisk (*) to the left of Line 25.

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IF	THEN
Lines 25 and 24 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 25 and/or 24: • If the amount shown does not belong on Line 25, edit an asterisk (*) to the left of Line 25. • If an amount for Line 25 is shown and is different than the Line 25 reported amount, edit the amount to Line 25. b. If no statement or document is attached, edit an asterisk (*) to the left of Line 25.
Line 25 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.14.59
(01-01-2025)
Line 26 (2021 - 2023) - Qualified Family Leave Wages for Leave Taken after March 31, 2021, and Before October 1, 2021 (Form 941)

(1) For revision 6-2021, Line 26 is listed as "Qualified family leave wages for leave taken after March 31, 2021".

(2) **2021 (QTR 2-4) - 2023** - Process Line 26 as follows:

Note: All line references refer to Form 941, revision 6-2021 - 3-2023.

IF	THEN
Line 26 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 26 is blank,	a. If a statement or document is attached showing the amount for Line 26, edit the amount on Line 26. b. If the statement or document attached does not show the amount for Line 26, no editing is needed and continue to review the return.
Line 26 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 26.

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IF	THEN
Lines 26 and 25 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 26 and/or 25: • If the amount shown does not belong on Line 26, edit an asterisk (*) to the left of Line 26. • If an amount for Line 26 is shown and is different than the Line 26 reported amount, edit the amount to Line 26. b. If no statement or document is attached, edit an asterisk (*) to the left of Line 26.
Line 26 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.14.60
(01-01-2025)
Line 27 (2021 - 2023) - Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages Reported Line 26 (Form 941)

(1) **2021 (QRT 2-4) - 2023** - Process Line 27 as follows:

Note: All line references refer to Form 941, revision 6-2021 3-2023).

IF	THEN
Line 27 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 27 is blank,	a. If a statement or document is attached showing the amount for Line 27, edit the amount on Line 27. b. If the statement or document attached does not show the amount for Line 27, no editing is needed and continue to review the return.
Line 27 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 27.

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IF	THEN

Lines 27 and 26 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 27 and/or 26:
	    • If the amount shown does not belong on Line 27, edit an asterisk (*) to the left of Line 27.
	    • If an amount for Line 27 is shown and is different than the Line 27 reported amount, edit the amount to Line 27.
	
	b. If no statement or document is attached, edit an asterisk (*) to the left of Line 27.

Line 27 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.14.61
(01-01-2025)
Line 28 (2021 - 2023) - Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Family Leave Wages Reported Line 26 (Form 941)

(1) **2021 (QTR 2-4) - 2023** - Process Line 28 as follows:

Note: All line references refer to Form 941, revision 6-2021 - 3-2023.

IF	THEN
Line 28 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 28 is blank,	a. If a statement or document is attached showing the amount for Line 28, edit the amount on Line 28. b. If the statement or document attached does not show the amount for Line 28, no editing is needed and continue to review the return.
Line 28 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 28.

IF	THEN
Lines 28 and 27 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 28 and/or 27: • If the amount shown does not belong on Line 28, edit an asterisk (*) to the left of Line 28. • If an amount for Line 28 is shown and is different than the Line 28 reported amount, edit the amount to Line 28. b. If no statement or document is attached, edit an asterisk (*) to the left of Line 28.
Line 28 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.15
(01-01-2023)
Conversion Procedures (2013 and prior) - Form 941, Form 941-PR, and Form 941-SS, Employer's Quarterly Federal Tax Return

(1)   This subsection provides guidelines to convert, and process Form 941 returns through ISRP.

•   Form 941, (Revision 2013 and prior) with /or without attachments (other than Schedule B or Schedule R), renumber the lines to the 2017 revision.

(2)   If SIC 1 is edited to the return, it is not necessary to renumber the ROFTL.

(3)   Always edit the Tax Period in YYMM format:

•   Form 941 (Revision 2004 and prior) - edit above the OMB box.
•   Form 941 (Revision 2005 through 2013)- edit above the "Report for the quarter of..." box.

(4)   Correspond for the signature if not present and edit Action Code 225.

Note: For signature procedures, see IRM 3.11.13.12.7.

3.11.13.16
(01-01-2025)
Form 94X - Adjusted Employment Tax Return and Claim for Refund

(1)   Employment Tax Return Filers are required to file a Form 94X, Adjusted Return or Claim for Refund, to correct prior filings of their Employment Tax Returns.

(2)   The 94X Forms are designed to be filed as a stand-alone return and must not be filed with an Employment Return. The 94X returns will be processed by Accounts Management (AM). A 94X return has been designed to correct each Employment Tax Return:

EMPLOYMENT TAX RETURNS	94X - ADJUSTED EMPLOYMENT TAX RETURN AND CLAIM FOR REFUND
941 and 941-SS	941-X: Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund

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EMPLOYMENT TAX RETURNS	94X - ADJUSTED EMPLOYMENT TAX RETURN AND CLAIM FOR REFUND
941-PR	941-X (PR): Ajuste a la Declaración Federal TRI-MESTRAL del Patrono o Reclamación de Reembolso
943	943-X: Adjusted Employer's Annual Federal Tax Return for Agricultural Employees or Claim for Refund
943-PR	943-X (PR): Ajuste a la Declaración Federal Anual del Patrono de Empleados Agricolas o Reclamación de Reembolso
944	944-X: Adjusted Employer's ANNUAL Federal Tax Return or Claim for Refund
944(SP)	944-X (SP): Ajuste a la Declaracion Federal Anual del Empleador o Reclamacion de Reembolso
945	945-X: Adjusted Annual Return of Withheld Federal Income Tax or Claim for Refund
CT-1	CT-1X: Adjusted Employer's Annual Railroad Retirement Tax Return or Claim for Refund

(3)   An Employment Tax Return **(Revision 2014 and later)** with Forms 94X attached process as follows (sight verify the Employment Return only):

IF	THEN
The Employment Tax Return **does not** reflect an amount shown on the 94X/CT-1X return or it cannot be determined if an adjustment is being taken on the Employment Tax Return,	a. Detach the 94X/CT-1X return, b. Photocopy page 1 of the Employment Tax Return and attach to the back of the Form 94X return. c. Edit Action Trail on the Employment Tax Return,"94X to AM", "CT-1X to AM", or d. Attach to Form 94X/CT-1X - Form 3465, in remarks field, edit "ADJ NOT PROCESSED" e. Continue processing the return.

IF	THEN

The taxpayer indicates on the 94X/CT-1X return an adjustment amount has been taken on the Employment Tax Return or there is an indication on the Employment Tax Return of an adjustment that is not allowable,	Review the 94X/CT-1X return to determine if the adjustment is allowed on the Employment Tax Return by reviewing the explanation.
	a. **Adjustment Allowable on the Employment Tax Return**
	    Note: "Allowable" refers to Fractions of Cents, Sick Pay, and Adjustments for Tips and Group-term Life Insurance.
	    1. If the adjustment is **allowable** on the Employment Tax Return line through (/) the 94X/CT-1X return to show adjustment taken on the Employment Tax Return, leave the 94X attached as an attachment and continue to process the return.
	
	b. **Adjustment NOT Allowable on the Employment Tax Return**
	    Note: Adjustment NOT allowable on the Employment Tax Return are errors discovered on or after January 1, 2010, that require justification and the Tax Period in which the adjustment is being made is 2009 and later.
	    1. Edit an asterisk (*) to the left of the adjustment line,
	    2. Edit the Employment Tax Return with Action Trail "94X to AM", or "CT-1X to AM".
	      Note: By placing an asterisk next to the adjustment amount will cause the return to fall out to ERS. The Action Trail will show to the ERS Tax Examiner the correct Taxpayer Notice Code (TPNC) to use to generate the notice advising the taxpayer the adjustment will be processed by Accounts Management.
	    3. Edit CCC "X."
	      Note: This will stop any refund from going out while the adjustment is being processed.
	    4. Photocopy Page 1 of the Employment Tax Return, attach to the back of Form 94X/Form CT-1X and attach Form 3465, in remarks field edit "ADJ NOT PROCESSED,"
	    5. Continue processing the return.

(4) If a Form 941, Employment Tax Return, is received with a Form 941X, Adjusted Employment Tax Return and the Tax Period is the same Tax Period for both forms, route to Accounts Management as an Amended Return. See Figure 3.11.13-34.

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Form **941-X:** **Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund**
(Rev. April 2024)   Department of the Treasury — Internal Revenue Service   OMB No. 1545-0029

Employer identification number (EIN): 0 0 - 5 9 4 8 5 0 4

Name (not your trade name): *Mark R Beech*

Trade name (if any): *Aspen Films Inc*

Address: *44650 Magnolia Blvd*
Number   Street   Suite or room number

Los Angeles   *CA*   *90052*
City   State   ZIP code

Foreign country name   Foreign province/county   Foreign postal code

Return You're Correcting...

Check the type of return you're correcting.

☒ 941

☐ 941-SS

Check the ONE quarter you're correcting.

☒ 1: January, February, March

☐ 2: April, May, June

☐ 3: July, August, September

☐ 4: October, November, December

Enter the calendar year of the quarter you're correcting.

2025 (YYYY)

Read the separate instructions before completing this form. Use this form to correct errors you made on Form 941 or 941-SS. Use a ... correction. Type or print within the boxes ... form to Form 941 unless you're reclassifying ...

Same Tax Period

DRAFT

Form **941 for 2025:** **Employer's QUARTERLY Federal Tax Return**
(Rev. March 2025)   Department of the Treasury — Internal Revenue Service

950124
OMB No. 1545-0029

Employer identification number (EIN): 0 0 - 5 9 4 8 5 0 4

Name (not your trade name): *Mark R Beech*

Trade name (if any): *Aspen Films Inc*

Address: *44650 Magnolia Blvd*
Number   Street   Suite or room number

Los Angeles   *CA*   *90052*
City   State   ZIP code

Report for this Quarter of 2025
(Check one.)

☒ 1: January, February, March

☐ 2: April, May, June

☐ 3: July, August, September

☐ 4: October, November, December

Go to *www.irs.gov/Form941* for instructions and the latest information.

Intra-SC Reject or Routing Slip	Name-Unit	924	Date 07-10-25

X	Route to	X	Reason
	Accounting	☐ IMF	Missing or illegible data
☒	Adjustments	☒ BMF	☐ EIN ☐ Signature
	Batching and Numbering	☐ NMF	☐ SSN ☐ Tax period
	Clearing and Deposit	☐ EPMF	☐ Name ☐ Filing requirements
	Collection	☐ IRAF	☐ Address ☐ Form _____
	Criminal Investigation	☐ IRP	☐ Other (specify)
	☐ QRDT ☐ ITPP	☐ CAWR	Review for necessary action
	Data Control (Balancing)	☐ Other file:	Renumber to
	Document Services		☐ Tax class _____ ☐ Doc.code _____
	Entity Control		☐ Other:
	Error Resolution		Unpostable code: Cycle:
	Examination (Audit)		Action Code:
	Files		Reinput
	Reject Correction		Questionable items
	Returns Analysis		☐ Form W-2 ☐ Contributions
	Statute Control		☐ Other data:
	Other activity (explain)		Other (explain)

X Amended Return

Form **4227** (Rev. 12-01)   Cat. No. 26915I   Department of the Treasury Internal Revenue Service

Commonwealth of the Northern ... ess you have employees who are

1 [ ]

2 25,000·00

3 5,000·00

☐ Check here and go to line 6.

5e 3825·00

5f

Figure 3.11.13-34 Route as an Amended Return when Form 941X is the same period as the 941 Return.

Note: Renumber "Total Adjustments" line, as necessary. Do not recalculate the Total Adjustment Amount.

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33485034   Any line marked with a #
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IF	AND	THEN
The Employment Tax Return **does not** reflect an amount shown on the 94X/CT-1X return,		1. Detach the 94X/CT-1X return. 2. Photocopy page 1 of the Employment Tax Return and attach to the back of the 94X return, 3. Edit Action Trail on the Employment Tax Return, "94X to AM", "CT-1X to AM", 4. Attach to Form 94X/Form CT-1X - Form 3465, in remarks field edit "ADJ NOT PROCESSED," 5. Continue processing the return.

An amount is shown on an adjustment line(s) of the Employment Tax Return that requires justification and a 94X/CT-1X return is attached,		1. Asterisk (*) to the left of the adjustment line,
		2. Edit the Employment Tax Return with an Action Trail "94X to AM"
		   Note: This will cause the return to fall out to ERS; the Action Trail will show to the ERS Tax Examiner (TE) the correct Taxpayer Notice Code (TPNC) to use when generating the notice to the taxpayer that the adjustment will be processed by Accounts Management (AM).
		3. Edit CCC "X",
		   Note: This will stop any refund from going out while the adjustment is being processed.
		4. Photocopy Page 1 of the Employment Tax Return, attach to the back of the 94X/CT-1X return and attach Form 3465, in remarks field edit "ADJ NOT PROCESSED,"
		5. Continue processing the return.

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Any line marked with a #
is for **Official Use Only**

IF	AND	THEN
An Amount is shown on the adjustment line(s) of the Employment Tax Return that requires justification and a 941X return is **<u>NOT</u>** attached,	Increase Amount	1. Asterisk (*) to the left of the adjustment amount, 2. Edit the Employment Tax Return with an Action Trail "ADJ TO AM", ***Note:*** This will cause the return to fall out to ERS; the Action Trail will show to the ERS Tax Examiner (TE) the correct Taxpayer Notice Code (TPNC) to use when generating the notice to the taxpayer that the adjustment will be process by Accounts Management (AM). 3. Edit CCC "X", 4. Photocopy the Employment Tax Return and attach Form 3465, in remarks field edit "ADJ NOT PROCESSED". See Figure 3.11.13-35. 5. Continue processing the return.
An Amount is shown on the adjustment line(s) of the Employment Tax Return that requires justification and a 941X return is **NOT** attached,	Decrease Amount	1. Asterisk (*) to the left of the adjustment amount, 2. Edit the Employment Tax Return with an Action Trail "CP 102 94X", ***Note:*** This will cause the return to fall out to ERS; the Action Trail will show to the ERS Tax Examiner (TE) the correct Taxpayer Notice Code (TPNC) to use when generating the notice to the taxpayer that an "X" Adjusted Return is needed to process the adjustment. 3. Continue processing the return.

Figure 3.11.13-35 Form 941, 2008 Revision Filed for a 2009 Period with an Entry on an Adjustment Line, Edited to Remove Adjustment from Return

(5)   A Non-Taxable 941 return received with "Misclassified Employee" written in the top margin and/or Form 941-X attached, See IRM 3.11.13.10.3.

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3.11.13.17
(01-01-2025)
Substitute Form 941 Filed by Federal Agencies for Employers

(1) Federal agencies making wage determinations withhold income taxes and the employee's share of FICA taxes from payments made to employees. The federal agency reports and pays the employee share of FICA with an employment tax return filed with the IRS. The agencies allowed to take this action are:

• National Labor Relations Board (NLRB) - Labor Management Relations Act
• Department of Labor (DOL) - Fair Labor Standards Act
• General Accounting Office (GAO) or Housing and Urban Development (HUD) - Davis-Bacon Act

(2) The IRS prepares a Form 941 for each quarter showing the total wages reported on lines 2, 5a, 5c and 5d of Form 941 and the full amount of tax is computed. The employer's share of FICA is then deducted on line 7 of the Form 941. If wages are not collected, "no liability" returns are to be filed.

a. A consolidated Form 941-X must be attached to the federal Form 941. The consolidated Form 941-X will reflect the aggregate wages and tax withheld for all employees for which wage determinations were made by the federal agency for that Tax Period.
b. In the explanation area, indicates the name of the Act which authorizes them to collect and pay back wages.
c. The Form 941-X is stamped ″Do Not Transmit to SSA″.

(3) Process the Form 941 using the procedures in this IRM. These returns do not require special processing.

a. If the return indicates a final return, input CCC "F,"
b. No signature is required for these returns.
c. **Do not separate** the Form 941-X from the Form 941.
d. Circle out Received Date if present. See IRM 3.11.13.12.5(12)b).

3.11.13.18
(01-01-2025)
Form 943 / Form 943-PR, Annual Tax Return for Agricultural Employees - Return Perfection and Line Editing

(1) Form 943 is an annual return filed by employers to report Social Security and Medicare tax and Income Tax Withheld from agricultural employees. Form 943-PR is an annual return filed by employers to report Social Security and Medicare tax for agricultural employees whose principal place of business is in Puerto Rico. The tax applies if:

a. Any employee is paid cash wages of $150.00 or more for farm work,
b. The total (cash and non-cash) wages paid to all farm workers is $2,500.00 or more.

(2) Domestic and Foreign consideration of Form 943

IF	THEN
An employer has a principal address in any of the 50 U.S. States, or the District of Columbia,	Taxpayer must file Form 943. The taxpayer must mail the return (according to the Form 943 instructions) to: • Kansas City Submission Processing Campus (KCSPC), or • Ogden Submission Processing Campus (OSPC)

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IF	THEN
An employer with a foreign (International) address, or the address is not one of the 50 U.S. states, the District of Columbia, or Puerto Rico,	Taxpayer must file Form 943. The taxpayer must mail the return (according to the Form 943 instructions) to Ogden Submission Processing Campus (OSPC).
An employer has a principal place of business in Puerto Rico,	Taxpayer must file Form 943-PR. The taxpayer must mail the return (according to the Form 943-PR instructions) to Ogden Submission Processing Campus (OSPC).

(3) **Foreign Return Processing:**

a.   All Forms 943 with a foreign address or an address of an U.S. possession and 943-PR must be processed at the Ogden Submission Processing Campus (OSPC). If these returns are received in any other Submission Processing Campus, they must be transshipped to OSPC. **Army Post Office (APO), Fleet Post Office (FPO) and Diplomatic Post Office (DPO) are not considered foreign addresses.**
• If the return is unnumbered, withdraw it from the batch and prepare Form 13195 requesting the Letter 86C be sent to the taxpayer. Attach a Form 4227 for routing to OSPC.
• If the return is numbered, use AC 650.

b.   Form 943-PR is similar to Form 943. However, they contain Social Security and Medicare tax only. Therefore, the line numbers must be the same as the domestic returns. If they are not, alter the numbers to make them compatible with the transcription lines for that year.

c.   Withheld Income Tax must not be reported on Form 943 with a foreign address or an address of an U.S. possession. However, certain filers are subject to the withholding tax because they employ U.S. citizens. If such taxpayers include the withholding tax and/or withholding tax adjustments on the returns (such as showing the amounts in the shaded areas):

Note: The following procedures will change the Filing Requirement from a Form 943-PR to a Form 943 filer. Care must be taken before entering this change:
• Code a numbered return with AC 620 for Reject processing.
• Prepare a substitute return for the erroneous foreign return if the return is unnumbered.
• Prepare and release promptly a Form 2363, (Master File Entity Change), to change the BMF filing requirement code from "6" or "7" to "1".

d.   Otherwise, the instructions provided for Form 943 returns filed with foreign or American possession addresses) must be followed to the extent possible to process these returns. Specific procedures for these returns are:
• An address change will be made on the returns if it will not change the Filing Requirement Code from "6" to "7" or "1", or from "7" to "1" or "6". Otherwise, a Form 2363 must be prepared showing TC 013.

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    • See IRM 3.11.13.12.1 for instructions to follow about the Name Control and **see the Name Control Job Aide, Document 7071A** for determining a Name Control.

 e. Do not send these returns back for missing signature, initiate letter 21C.

(4) If a revision year 2013 or prior is received, and is batched for ISRP processing, renumber the lines to the 2017 revision.

(5) Computer Condition Codes (CCC) must be edited in the bottom center margin of the return, if required. See IRM 3.11.13.12.2, Computer Condition Code (CCC).

(6) **Finalizing Form 943:** A final wage date is not required on Form 943. Enter CCC **F** if the taxpayer gives any positive indication that they are filing a final return. See IRM 3.11.13.10.3, Non-Taxable Returns with No Line Entries.

Reminder: Remember to visually check the final return box for an entry which is located on the left-hand side of the return below the entity box on the first page. Enter an "F" in the bottom margin if the box is checked.

(7) Edit all entries in DOLLARS AND CENTS unless otherwise directed.

(8) There are no provisions for processing an early filed return, e.g., tax year (TY) 2021 filed before the end of the calendar year (CY). It must be held until the first cycles of the next year. Edit Action Code 480 and continue to process the return.

(9) A payment voucher is attached to the bottom portion of the Form 943. These vouchers must be detached by the contractor Lockbox operation (or the Deposit function, if received in the Campus) for proper processing of any remittance. Blank vouchers attached to the form will be detached and disposed. However, vouchers with data present must be left attached to the form.

(10) **Form 943/Form 943 PR Schedule R**:

 a. Forms 943 and 943-PR with a Schedule R attached must have the Schedule R Indicator Code **R** edited in the right margin of the return next to Line 7.

 b. All Forms 943/943 PR with a Schedule R attached must be batched separately. Pull all the 943 returns with the Schedule R attached from the regular batch and re-batch for processing in ISRP. Also see table below for Schedule R correspondence procedures.

IF	THEN
Any of the following apply: • Schedule R (Form 943) is a non-federal form/ Schedule (i.e., a spreadsheet, a list, similar format, altered Schedule R (Form 943) • Multiple statements/ documents that are a non-federal Schedule R (Form 943) • Any of the data is not legible	• Correspond for the federal Form 943 Schedule R using the following fill in paragraph: "We can't accept spreadsheets, database printouts, or similar formatted documents, nor reduce or expand font size to add or delete extra data or lines, instead of using the federal Schedule R (Form 943), Allocation Schedule for Aggregate Form 943 filers to report data. Complete and return the federal Schedule R and attach a copy of this letter to your reply." • See IRM 3.11.13.6(5), Un-processable Conditions for further instructions.

3.11.13.18.1
(01-01-2025)
Examining Form 943 Return Data

(1) If any entry on a transcription line is not legible, place an asterisk (*) to the left of entry and enter the correct data.

(2) Line descriptions and year comparisons for Form 943 Revisions 2010 and later are located in exhibits portion of the IRM. See:

- Exhibit 3.11.13-5, Form 943 for 2024, Employer's Annual Tax Return for Agricultural Employees(2024).
- Exhibit 3.11.13-24, Form 943 Line Comparison for Years 2020 - 2023 to 2024.
- Exhibit 3.11.13-25, Form 943 Line Comparison for Years 2014 - 2017 to 2024.
- Exhibit 3.11.13-26, Form 943 Line Comparison for Years 2010 - 2013 to 2017.

(3) Procedures when page 1, page 2 and/or page 3 of Form 943 is missing:

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Any line marked with a #
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IF	THEN

Page 1 of Form 943 is missing,
 	
Note: Form 943 (Revisions 2020 and later) pages 2 and 3, do not contain an EIN Field or NAME Field,
	a. Follow local procedures to reduce the chance of duplicating letters being sent to the taxpayer. Use tools such as IDAP and IDRS (Command Code (CC) BMFOL and ERVIN) and request page 2 and/or page 3 be associated with page 1 when possible.
	b. If it is not possible to associate:
	  1. Insert a blank copy of page 1.
	  2. Edit from page 2 and/or page 3:
	    • Taxpayer's name (If name only research for EIN).
	    • Taxpayer's EIN (If EIN only research for name).
	      Note: If Name and EIN fields are blank on page 2 and/or page 3 and research cannot be performed to obtain the entity information; then destroy page 2 and/or page 3. If available, use the envelope information before destroying page 2 and/or page 3.
	    • Tax Period (Edit the Tax Period in the following priority):
	    1- Received date,
	    2- Signature date,
	    3- Current date.
	    • Address (Edit in the following priority)
	    1 - From envelope if names match.
	    2 - Leave blank and allow to fall out to ERS.
	    Note: If research is being performed in b) above obtain address information also.
	  3. Edit a Received Date.
	  4. Edit Action Code 211 and correspond using Letter 21C paragraph 2, for missing page (refer to Form 13195).

The name and EIN are both missing on page 2 and/or page 3 (one sided)	Edit the full EIN in the EIN field.

IF	THEN
The name is present on page 2 and/or page 3 (one sided) only,	Edit the last four digits of the EIN in the EIN field.
If page 2 and/or page 3 of Form 943 is missing,	a. Follow local procedures to reduce the chance of duplicating letters being sent to the taxpayer. Use tools such as IDAP and IDRS (Command Code (CC) BMFOL and ERVIN) and request page 2 and/or page 3 be associated with page 1 when possible. b. If it is not possible to associate: 1. Insert a blank copy of page 2 and/or page 3 behind the taxpayer's page 1, 2. Edit the last 4 digits of the EIN to page 2 and/or page 3, 3. Use Action Code 211 and correspond using Letter 21C paragraph 2, for a missing page (Refer to Form 13195).

3.11.13.18.2
(01-01-2023)
State Deposit Code
(Form 943)

(1) Beginning Tax Year 2012 (Revision 2012) the state code box and the state code box for where deposits are made has been removed. Only legal holidays in the District of Columbia can delay a deposit.

(2) For 2011 and prior the taxpayer enters a State Deposit Code on the return to show that their deposits were made to a bank in a State, other than the State shown in the entity address on the front of the return. This State entry was used when computing a Federal Tax Deposit penalty to integrate State banking holidays into the computation.

(3) If the State Deposit Code is present on a 1994 - 2011 Form 943, filed for a tax year 2012 and subsequent, Edit an asterisk (*) to the left of State Deposit Code boxes.

3.11.13.18.3
(10-27-2015)
Line 1 (2014 & Later) -
Number of Agricultural
Employees (Form 943)

(1) Perfect the line for validity only. All alpha words must be written in numeric form, edit an asterisk (*) to the left of the alpha word and edit the numeric equivalent to the left of the asterisk. If the numeric equivalent cannot be determined asterisk (*) to the left of the entry on Line 1.

Exception: Notations of "zero," "none," and "blank," do not need to be converted to a numeric equivalent.

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3.11.13.18.4
(01-01-2025)
Lines 2 & 3 (2014 & Later) - Wages Subject to Social Security Tax & Social Security Tax (Form 943)

(1)   Edit Line(s) 2 and 3 using the following procedures:

IF	AND	THEN
Line 2 is blank, zero, dash or "none,"	Line 3 has an entry,	a. Take the amount on Line 3 and multiply it by the correct factor in the table in Exhibit 3.11.13-11, Social Security, Medicare, & Wages Tax Rate/Factor Table or divide the tax amount by the Social Security tax rate (.124 (Revision 2014 and later), Enter the result on Line 2. See Figure 3.11.13-36. b. The taxable wages (Line 2) will be determined from other information on the return or from attachments, c. Continue to process the return.
Line 2 and Line 3 are blank, zero, dash or "none,"	There is an amount on Line 4 (If Line 4 is also blank, zero, dash or **none**, see (2) below,	a. Edit the amount of the Line 4 Medicare wages to Line 2, b. Continue to process the return. ***Note:*** If Line 3 is needed to compute another line (i.e., Line 9 (Revision 2014 and later), then multiply the Line 2 amount by .124 and enter the amount on Line 3.

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Figure 3.11.13-36 Line 2 is Blank, Zero, or None and Line 3 Has an Entry

(2)   If Line 2 cannot be perfected from the procedures in (1), then correspond with taxpayer using Paperless Correspondence Procedures in Exhibit 3.11.13-16 or Form 13195. Review the return or attachments for any of the following:

IF	AND	THEN
The taxpayer indicates they employ family members,		Correspond for Lines 2, 3, 4 or 5.
The taxpayer believes wages to be exempt,	The taxpayer does not provide a justifiable explanation why the wages are exempt, but the amount of the wages can be determined,	Include the amount on Lines 2 and 4.
Line(s) 2 and /or 4 have an entry, Lines 3 and 5 are blank,	The taxpayer provides an explanation of exempt wages (e.g., religious order, employer's children under age 18),	Reduce the amount of Line(s) 2 and/or 4 by the amount of the exempt wages.
Lines 2, 3, 4 and 5 are blank,	It can be determined that remittance was filed with the return, from the return or attachments,	1. Suspend the return with Action Code 211. 2. Use Paperless Correspondence Procedures or Prepare a Form 13195 to correspond for the necessary line items. See Figure 3.11.13-37.

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Form **943**

Department of the Treasury
Internal Revenue Service

**Employer's Annual Federal Tax Return
for Agricultural Employees**

Go to *www.irs.gov/Form943* for instructions and the latest information.

OMB No. 1545-0035

20**23**

Name (as distinguished from trade name)	Employer identification number (EIN)
FINE CEDAR PRODUCTS INC	00- 5568794

Type or Print

Trade name, if any

Address (number and street)
RR 4   BOX 32

City or town, state or province, country, and ZIP or foreign postal code
COLUMBIA SC 29201

If address is different from prior return, check here ☐

If you don't have to file returns in the future, check here . . . . ☐

1	Number of agricultural employees employed in the pay period that includes March 12, 2023 . .	**1**	
2	Wages subject to social security tax*	**2**	
a	Qualified sick leave wages*	**2a**	
b	Qualified family leave wages*	**2b**	
3	Social security tax (multiply line 2 by 12.4% (0.124))	**3**	
a	Social security tax on qualified sick leave wages (multiply line 2a by 6.2% (0.062))	**3a**	
b	Social security tax on qualified family leave wages (multiply line 2b by 6.2% (0.062))	**3b**	
4	Wages subject to Medicare tax	**4**	
5	Medicare tax (multiply line 4 by 2.9% (0.029))	**5**	
6	Wages subject to Additional Medicare Tax withholding	**6**	

' include taxable qualified sick and family leave wages paid in 2023 for leave taken after March 31, 2021, and before October 1, 2021, on line 2. Use lines 2a and 2b only for taxable qualified sick and family leave wages paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021.

1

DRAFT

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

Signature *Betsy Cedar*   Date *1/10/24*

Print your name and title *President*

00

00

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name			Firm's EIN	
	Firm's address			Phone no.	

Form **943** (2023)

| **g** | Total nonrefundable credits. Add lines 12a, 12b, and 12d . . . . | **12g** | | |
| **13** | Total taxes after adjustments and nonrefundable credits. Subtract line 12g from line 11 . . . . . | **13** | 375 | 00 |

You MUST complete all three pages of Form 943 and SIGN it.

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.   Cat. No. 11252K   Form **943** (2023)

211-10(16)2(17)5(18)943

Figure 3.11.13-37 Lines 2 through 5 are Blank, correspond using Paperless Correspondence Procedures

3.11.13.18.4   Internal Revenue Manual   Cat. No. 33485T (11-07-2024)
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3.11.13.18.5
(01-01-2023)
Lines 4 & 5 (2014 & Later) - Wages Subject to Medicare Tax and Medicare Tax (Form 943)

(1)   Edit Line(s) 4 and 5 as follows:

IF	THEN
Line 4 is blank, zero, dash or "none," and there is an amount on Line 5,	1. Divide the tax shown on Line 5 by the Medicare rate (2.9%) or multiply Line 5 tax by the correct factor, 2. Enter the amount on Line 4.
Lines 4 and 5 are blank, zero, dash or "none,"	Edit the amount on Line 2 to Line 4.

3.11.13.18.6
(01-01-2023)
Line 6 (2014 & Later) - Wages Subject to Additional Medicare Tax Withholding (Form 943)

(1)   Process Line 6 as follows:

IF	THEN
Line 6 is blank, zero, dash or "none," and Line 7 has an entry,	1. Divide the tax shown on Line 7 by the Additional Medicare Tax Withholding (.009) 2. Enter the amount on Line 6.

3.11.13.18.7
(01-10-2023)
Line 7 (2014 & Later) - Additional Medicare Tax Withholding (Form 943)

(1)   Process Line 7 as follows:

IF	THEN
Line 7 is blank, zero, dash or "none,"	Multiply the total wages reported on line 6 by 0.9% and enter the amount on line 7 (Revision 2014 and later) *Note:* Compute only if needed to verify the amount on Line 9.

3.11.13.18.8
(01-01-2025)
Line 8 (2014 & Later) - Federal Income Tax Withheld (Domestic Only) (Form 943)

(1)   Process Line 8 as follows:

IF	THEN
Line 8 is blank, and it is apparent the amount has been entered on Line 9,	Enter the amount on Line 8. See Figure 3.11.13-38.

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IF	THEN
Line 8 is blank and the sum of Lines 3,5,and 7 is not equal to Line 9,	Subtract Lines 3, 5 and 7 amounts from Line 9 and edit the result on Line 8 See Figure 3.11.13-39.

DRAFT

Form **943**

Department of the Treasury
Internal Revenue Service

Employer's Annual Federal Tax Return for Agricultural Employees

Go to *www.irs.gov/Form943* for instructions and the latest information.

OMB No. 1545-0029

20**24**

Type or Print

Name (as distinguished from trade name)
Burton J. Larch

Employer identification number (EIN)
00 ̄7214331

Trade name, if any
Willow Stables

Address (number and street)
Rt. 4 Box 31181

City or town, state or province, country, and ZIP or foreign postal code
Cheyenne, WY 82001

If address is different from prior return, check here ☐

If you don't have to file returns in the future, check here ☐

1	Number of agricultural employees employed in the pay period that includes March 12, 2024	1		
2	Wages subject to social security tax	2	17,573 65	
3	Social security tax (multiply line 2 by 12.4% (0.124))	3		2,179 14
4	Wages subject to Medicare tax	4	14,739 23	
5	Medicare tax (multiply line 4 by 2.9% (0.029))	5		427 44
6	Wages subject to Additional Medicare Tax withholding	6		
7	Additional Medicare Tax withholding (multiply line 6 by 0.9% (0.009))	7		
8	Federal income tax withh	8		**1560 00**
9	Total taxes before adjust	9	4166.58	✱1,560 00
10	Current year's adjustment	10		
11	Total taxes after adjustments (line 9 as adjusted by line 10)	11		4,166 58
12	Qualified small business payroll tax credit for increasing research activities. Attach Form 8974	12		
13	Total taxes after adjustments and nonrefundable credits. Subtract line 12 from line 11	13		4,166 58
14	Total deposits for 2024, including overpayment applied from a prior year and Form 943-X	14		
15	**Balance due.** If line 13 is more than line 14, enter the difference and see the instructions	15		4,166 58
16	**Overpayment.** If line 14 is more than line 13, enter the difference $_____ Check one: ☐ Apply to next return. ☐ Send a refund.			

Edit the misplaced entry from Line 9 to Line 8.

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- **All filers:** If line 13 is less than $2,500, don't complete line 17 or Form 943-A.
- **Semiweekly schedule depositors:** Complete Form 943-A and check here ☐
- **Monthly schedule depositors:** Complete line 17 and check here ☐

17	**Monthly Summary of Federal Tax Liability.** (**Don't** complete if you were a semiweekly schedule depositor.)		
	Tax liability for month	Tax liability for month	Tax liability for month
A January	F June	K November	
B February	G July	L December	
C March	H August	M Total liability for year (add lines **A** through **L**)	
D April	I September		
E May	J October		

Third-Party

Do you want to allow another person to discuss this return with the IRS? See the separate instructions. ☐ **Yes**. Complete the following. ☐ **No**.

Phone   Personal identification

Figure 3.11.13-38 Line 8 is Blank and Line 9 Has a Misplaced Entry

3.11.13.18.8   Internal Revenue Manual   Cat. No. 33485T (11-07-2024)
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Form **943**

Department of the Treasury
Internal Revenue Service

**Employer's Annual Federal Tax Return
for Agricultural Employees**

Go to *www.irs.gov/Form943* for instructions and the latest information.

OMB No. 1545-0029

20**24**

**Type
or
Print**

Name (as distinguished from trade name)
DIANE C. MAPLE

Employer identification number (EIN)
00-0351567

Trade name, if any
MAPLE MANIACS

Address (number and street)
209 CYPRESS ST

City or town, state or province, country, and ZIP or foreign postal code
HARTFORD, CT 06101

If address is
different from
prior return,
check here . ☐

If you don't have to file returns in the future, check here . . . . ☐

1	Number of agricultural employees employed in the pay period that includes March 12, 2024 . .	1	*4*	**1**
2	Wages subject to social security tax	2	*6,800 00*	
3	Social security tax (multiply line 2 by 12.4% (0.124))	3	*843 20*	
4	Wages subject to Medicare tax	4	*6,800 00*	
5	Medicare tax (multiply line 4 by 2.9% (0.029))	5	*197 20*	
6	Wages subject to Ad			
7	Additional Medicare	7		
8	Federal income tax w	8	*459 60*	
9	Total taxes before adjustments. Add lines 3, 5, 7 and 8	9	*1,500 00*	
10	Current year's adjustments .	10		
11	Total taxes after adjustments (line 9 as adjusted by line 10)	11	*1,500 00*	
12	Qualified small business payroll tax credit for increasing research activities. Attach Form 8974 . .	12		
13	Total taxes after adjustments and nonrefundable credits. Subtract line 12 from line 11	13	*1,500 00*	
14	Total deposits for 2024, including overpayment applied from a prior year and Form 943-X . . .	14		
15	Balance due. If line 13 is more than line 14, enter the difference and see the instructions . . .	15	*1,500 00*	

**Subtract Line 3 and Line 5 from Line 9.
Edit the result to Line 8.**

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001 01302025
IRS KCSC
KANSAS CITY, MO

16 **Overpayment.** If line 14 is more than line 13, enter the difference $_____ Check one: ☐ Apply to next return. ☐ Send a refund.

• **All filers:** If line 13 is less than $2,500, **don't** complete line 17 or Form 943-A.
• **Semiweekly schedule depositors:** Complete Form 943-A and check here . . . . ☐
• **Monthly schedule depositors:** Complete line 17 and check here . . . . ☐

17	Monthly Summary of Federal Tax Liability. (Don't complete if you were a semiweekly schedule depositor.)		
	Tax liability for month	Tax liability for month	Tax liability for month

Figure 3.11.13-39 Line 8 is Blank and the Sum of Line 3 + Line 5 is Not Equal to Line 9

**3.11.13.18.9
(01-01-2025)
Line 9 (2014 & Later) -
Total Taxes Before
Adjustment (Form 943)**

(1) The entry on Line 9, must be the total amount of lines 3,5, 7 and 8. Compute Line 9 if blank, zero, dash or none.

(2) TY2020 - 2023 Line 9, must be the total amount of Lines 3, 3a, 3b, 5, 7 and 8. Compute Line 9 if blank, zero, dash or none.

(3) The entry must be a positive amount.

**3.11.13.18.10
(01-01-2023)
Line 10 (2014 & Later) -
Current Year's
Adjustment (Form 943)**

(1) The entry on Line 10 can be positive, negative or a minus amount.

(2) An entry of Line 10 does not require a support statement for substantiation.

Note: Form 941C is no longer processed. If Form 941C is attached, keep the package together and move the Form 941C to the front, staple, and send it back to Accounts Management. If Form 943-X is attached, refer to IRM 3.11.13.16, Form 94X - Adjusted Employment Tax Return and Claim for Refund.

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3.11.13.18.10

3.11.13.18.11
(01-01-2023)
Line 10 (2010 & prior), Advanced Earned income Credit (EIC) Payments Made to Employees (Form 943)

(1) **2010 and prior** - Process Line 10 as follows:

Note: All line references refer to Form 943 revision 2010 and prior.

IF	THEN
Line 10 is blank, dash, zero or "none,"	No editing is needed and continue to review the return.
Line 10 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 10.
Lines 10 and 9 amounts are the same,	If Line 7d amount subtracted by Line 8 amount is the same as Line 10 amount, edit an asterisk (*) to the left of Line 10.
Line 10 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.18.12
(02-13-2023)
Line 11 (2014 & Later) - Total Taxes after Adjustment (Form 943)

(1) 2014 - 2016 - Line 11 is a T-line.

(2)   2017 and later - Line 11 will not be transcribed, however it will be necessary to compute this line if it is blank or contains a misplaced entry.

(3) Process Line 11 as follows:

IF	THEN
2017 and later - Line 11 is blank,	Compute only if needed to verify or compute Line(s) 12,14, 15 or 16.
(2014 - 2016) - Line 11 is	Math verify the amount on Line 11 to ensure the total shown equals Line 9.
2014 and later - Line 11 is blank, "none," etc. or contains a misplaced entry,	Line 9 adjusted (+ or -) by Line 8 and edit the amount on Line 11.

\#

3.11.13.18.13
(01-01-2025)
Line 12 (2024 & Later), Line 12a (2020 - 2023) & Line 12 (2017 - 2019) - Qualified Small Business Payroll Tax Credit for Increasing Research Activities (Form 943)

(1) **2017 and later** - Process Line 12/12a as follows:

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Note: All line references refer to Form 943 revision 2024 and later (Line 12), 2020 - 2023 (Line 12a) and 2017 - 2019 (Line 12).

IF	THEN

Line 12a/12 is blank, dash, zero or "none,"	a. If Form 8974 is attached:
	  1. Consider the Form 8974 as a loose form.
	  2. Detach the Form 8974 and route to your local Image Control Team (ICT).
	  3. Continue processing the return.
	
	b. If no Form 8974 is attached, no editing is needed and continue to review the return.

Line 12a/12 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 12a/12.
Lines 12/12a and 11 amounts are the same,	If Line 9 subtracted by Line 10 is the same as Line 11, edit an asterisk (*) to the left of Line 12a/12 amount.

Line 12a/12 has an amount for a tax year listed above,	a. If Form 8974 is attached:
	  1. Accept the entry and ensure the amount is dollars and cents.
	  2. Edit CCC "Q" bottom center margin.
	
	b. Form 8974 is not attached, edit Action Code 211, and correspond for the missing Form 8974 using Letter 21C.

3.11.13.18.14
(01-01-2025)
Line 12b (2020 - 2023) - Nonrefundable Portion of Credit for Qualified Sick and Family Leave Wages Leave Before April 1, 2021 (Form 943)

(1)   For 2020, Line 12b is listed as ″Nonrefundable portion of credit for qualified sick and family leave wages from Worksheet 1″.

(2)   Process Line 12b as follows:

Note: All line references refer to Form 943 revision 2020 - 2023.

IF	THEN
Line 12b is blank, dash, zero or "none,"	No editing is needed and continue to review the return.
Line 12b has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 12b.

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IF	THEN
Lines 12b and 12a amounts are the same,	Form 8974 is attached showing the Line 12a amount, edit an asterisk (*) to the left of Line 12b.
Line 12b has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.18.15
(01-01-2023)
Line 12c (2020 & 2021) - Nonrefundable Portion of Employee Retention Credit (Form 943)

(1) For 2020 Line 12c is listed as "Nonrefundable portion of employee retention credit from Worksheet 1".

(2) **2021 and 2020** - Process Line 12c as follows:

Note: All line references refer to Form 943 revision 2021 and 2020.

IF	THEN
Line 12c is blank, dash, zero or "none,"	No editing is needed and continue to review the return.
Line 12c has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 12c.
Lines 12c and 12b amounts are the same,	Edit an asterisk (*) to the left of Line 12c.
Line 12c has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.18.16
(01-01-2025)
Line 12d (2021 - 2023) - Nonrefundable Portion of Credit for Qualified Sick and Family Leave Wages Leave Taken After March 31, 2021, and Before October 1, 2021 (Form 943)

(1) For 2021, Line 12d is listed as "Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021".

(2) Process Line 12d as follows:

Note: All line references refer to Form 943 revision 2021 - 2023.

IF	THEN
Line 12d is blank, dash, zero or "none,"	No editing is needed and continue to review the return.
Line 12d has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 12d.
Lines 12d and 12b amounts are the same,	Edit an asterisk (*) to the left of Line 12d.
Line 12d has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

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3.11.13.18.17
(01-01-2023)
**Line 12e (2021 & 2022) -
Nonrefundable Portion
of COBRA Premium
Assistance Credit (Form
943)**

(1) **2021 - 2022** - Process Line 12e as follows:

Note: All line references refer to Form 943 revision 2021 - 2022.

IF	THEN
Line 12e has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 12e.

Line 12e and 12d amounts are the same,	a. If Line 12f is blank, zero, dash, or "none", edit an asterisk (*) to the left of Line 12e.
	b. If Line 12f has a numeric entry other than zero:
	  1. If a statement or document is attached showing the amount for Line 12e, edit the amount to Line 12e.
	  2. If the statement or document attached does not show the amount for Line 12e, correspond for Line 12e.
	  3. If no statement or document is attached, correspond for Line 12e.

Line 12e is blank, zero, dash or "none,"	a. If Line 12f is blank, zero, dash or "none", no editing is needed and continue to review the return.
	b. If Line 12f has a numeric entry other than zero:
	  1. If a statement or document is attached showing the amount for Line 12e, edit the amount to Line 12e.
	  2. If the statement or document attached does not show the amount for Line 12e, correspond for Line 12e.
	  3. If no statement or document is attached, correspond for Line 12e.

Line 12e has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

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3.11.13.18.18
(01-01-2023)
**Line 12f (2021 & 2022) -
Number of Individuals
Provided COBRA
Premium Assistance
(Form 943)**

(1) **2021 - 2022** - Process Line 12f as follows:

Note: All line references refer to Form 943 revision 2021 - 2022.

IF	THEN
Line 12f has an entry for a tax year not listed above,	Edit an asterisk (*) to the left of Line 12f.
The entry on Line 12f is not in numeric format,	Edit an asterisk (*) to the left of Line 12f and edit the entry as numeric to the left of the asterisk. *Exception:* Notations of "zero," "none," or "blank," do not need to be converted to a numeric equivalent.

Line 12f is blank, zero, dash, or "none,"	a. If Line 12e is blank, zero, dash, or "none", no editing is needed and continue to review the return.
	 b. If Line 12e has an amount:
	   1. If a statement or document is attached showing number of individuals for Line 12f, edit the number to Line 12f.
	   2. If the statement or document attached does not show number of individuals for Line 12f, correspond for Line 12f.
	   3. If no statement or document is attached, correspond for Line 12f.

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IF	THEN
Lines 12f and 1 entry are the same	a. If Line 12e has an amount: 1. If there is an indication on the return or attachment that "No Employees for the quarter" or "No wages paid this quarter," do not correspond for Line 12f. Accept the entry. 2. If a statement or document is attached showing the number of individuals for Line 12f, edit the number to Line 12f. 3. If the statement or document attached does not show the number of individuals for Line 12f, correspond for Line 12f. 4. If no statement or document is attached showing number of Individual for Line 12f, correspond for Line 12f. b. If Line 12e is blank, zero, dash or "none", edit an asterisk (*) to the left of Line 12f.
Line 12f has an entry for a tax year listed above,	Accept the entry and ensure it is in numeric format.

3.11.13.18.19
(01-01-2025)
Line 12g (2021 - 2023) &
Line 12d (2020) - Total
Nonrefundable Credits
(Form 943)

(1)   This line is a non-transcribed entry and limited editing is needed to identify misplaced entries.

(2)   **2023** - Process Line 12g as follows:

Note: All line references refer to Form 943 revision 2023.

IF	THEN
Line 12g is blank, zero, dash or "none,"	No editing is needed and continue to review the return.
Lines 12g and 12d amounts are the same,	If the sum of Lines 12a, and 12b amounts is the same as Line 12d, then edit an asterisk (*) to the left of Line 12d.

(3)   **2021 - 2022** - Process Line 12g as follows:

Note: All line references refer to Form 943 revision 2021 - 2022.

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IF	THEN
Line 12g is blank, zero, dash or "none,"	No editing is needed and continue to review the return.
Lines 12g and 12e amounts are the same,	If the sum of Lines 12a, 12b, and 12d, amounts is the same as Line 12g, then edit an asterisk (*) to the left of Line 12e.

(4)   **2020** - Process Line 12d as follows:

Note: All line references refer to Form 943 revision 2020.

IF	THEN
Line 12d is blank, zero, dash or "none,"	No editing is needed and continue to review the return.
Line 12d and 12c amounts are the same,	If the sum of Lines 12a and 12b amounts is the same as Line 12d, then edit an asterisk (*) to the left of Line 12c.

3.11.13.18.20
(01-01-2025)
Line 13 (2017 & Later) - Total Taxes After Adjustments and Nonrefundable Credits (Form 943)

(1)   For 2017-2019, Line 13 is listed as ″Total taxes after adjustments and credits″.

(2)   This line is a transcribed entry and limited editing is needed to identify misplaced entries.

(3)   **2024 and later** - Process Line 13 as follows:

Note: All line references refer to Form 943 revision 2024.

IF	THEN
Line 13 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 13.
Line 13 is blank, zero, dash or "none,"	subtract Line 12 amount from Line 11 and edit the result on Line 13.
Lines 13 and 12 amounts are not the same,	Take no action and continue to process the return.
Line 13 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

(4)   **2023** - Process Line 13 as follows:

Note: All line references refer to Form 943 revision 2023.

IF	THEN
Line 13 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 13.
Line 13 is blank, zero, dash or "none,"	subtract Line 12g amount from Line 11 and edit the result on Line 13.
Lines 13 and 12g amounts are the same,	If sum of Lines 12a 12b, and 12d is the same as Line 12g, Subtract Line 12g amount from Line 11 and edit the result to Line 13.
Line 13 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

(5) **2021-2022** - Process Line 13 as follows:

Note: All line references refer to Form 943 revision 2021 - 2022.

IF	THEN
Line 13 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 13.
Line 13 is blank, zero, dash or "none,"	subtract Line 12g amount from Line 11 and edit the result on Line 13.
Lines 13 and 12g amounts are the same,	If sum of Lines 12a 12b, 12d, and 12e is the same as Line 12g, Subtract Line 12g amount from Line 11 and edit the result to Line 13.
Line 13 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

(6) **2020** - Process Line 13 as follows:

Note: All line references refer to Form 943 revision 2020.

IF	THEN
Line 13 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 13.
Line 13 is blank, zero, dash or "none,"	Subtract Line 12d amount from Line 11 and edit the result on Line 13.

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IF	THEN
Lines 13 and 12d amounts are the same,	If sum of Lines 12a, 12b, and 12c is the same as Line 12d, Subtract Line 12d amount from Line 11 and edit the result to Line 13.
Line 13 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

(7) **2017-2019** - Process Line 13 as follows:

Note: All line references refer to Form 943 revision 2017 - 2019.

IF	THEN
Line 13 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 13.
Line 13 is blank, zero, dash or "none,"	Subtract Line 12 amount from Line 11 amount and edit the result on Line 13.
Lines 13 and 12 amounts are the same,	Subtract Line 12 amount from Line 11 amount and edit the result to Line 13.
Line 13 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.18.21
(01-01-2025)
Line 14 (2024 & Later,
Line 14a (2020 - 2023),
Line 14 (2017 - 2019), &
Line 12 (2014 - 2016), -
Total Deposits Including
Overpayment Applied
From a Prior Year and
Form 943-X (Form 943)

(1) **2024 and later** - Process Line 14 as follows:

Note: All line references refer to Form 943 revision 2024.

IF	THEN
Line 14 is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 14 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 14.
Lines 14 and 13 amounts are the same,	If Line 11 amount subtracted by Line 12 amount is the same as Line 13, edit an asterisk (*) to the left of Line 14.
Line 14 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

(2) **2020 - 2023** - Process Line 14a as follows:

Note: All line references refer to Form 943 revision 2020 - 2023.

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IF	THEN
Line 14a is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 14a has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 14a.
Lines 14a and 13 amounts are the same,	If Line 11 amount subtracted by Line 12g amount is the same as Line 13, edit an asterisk (*) to the left of Line 14a.
Line 14a has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

(3)   **2017-2019** - Process Line 14 as follows:

Note: All line references refer to Form 943 revision 2017 - 2019.

IF	THEN
Line 14 is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 14 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 14.
Lines 14 and 13 amounts are the same,	If Line 11 amount subtracted by Line 12 amount is the same as Line 13 amount, edit an asterisk (*) to the left of Line 14.
Line 14 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

(4)   **2014 - 2016** - Process Line 12 as follows:

Note: All line references refer to Form 943 revision 2014 - 2016.

IF	THEN
Line 12 is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 12 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 12.
Lines 12 and 11 amounts are the same,	If Line 9 amount subtracted by Line 10 amount is the same as Line 11 amount, delete the misplaced Line 12 amount. edit an asterisk (*) to the left of Line 12.

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IF	THEN
Line 12 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.18.22
(01-01-2023)
Line 14b (2020) - Deferred Amount of Employer Social Security Tax (Form 943)

(1) **2020** - Process Line 14b as follows:

Note: All line references refer to Form 943 revision 2020.

IF	THEN
Line 14b is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 14b has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 14b.
Lines 14b and 14a amounts are the same,	Edit an asterisk (*) to the left of Line 14b.
Line 14b has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.18.23
(01-01-2023)
Line 14c (2020) - Deferred Amount of Employee Social Security Tax (Form 943)

(1) **2020** - Process Line 14c as follows:

Note: All line references refer to Form 943 revision 2020.

IF	THEN
Line 14c is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 14c has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 14c.
Lines 14c and 14a amounts are the same,	Edit an asterisk (*) to the left of Line 14c.
Line 14c has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

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3.11.13.18.24
(01-01-2025)
Line 14d (2020 - 2023) - Refundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken Before April 1, 2021 (Form 943)

(1)   For 2020 Line 14d is listed as "Refundable Portion of Credit for Qualified Sick and Family Leave Wages From worksheet 1".

(2)   **2020 - 2023** - Process Line 14d as follows:

Note: All line references refer to Form 943 revision 2020 - 2023.

IF	THEN
Line 14d is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 14d has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 14d.
Lines 14d and 14a amounts are the same,	Edit an asterisk (*) to the left of Line 14d.
Line 14d has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.18.25
(01-01-2023)
Line 14e (2020 & 2021) - Refundable Portion of Employee Retention Credit (Form 943)

(1)   For 2020, Line 14e is listed as ″Refundable portion of employee retention credit from Worksheet 1″.

(2)   **2020 and 2021** - Process Line 14e as follows:

Note: All line references refer to Form 943 revision 2020 and 2021.

IF	THEN
Line 14e is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 14e has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 14e.
Lines 14e and 14f amounts are the same,	Edit an asterisk (*) to the left of Line 14e.
Line 14e has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

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3.11.13.18.26
(01-01-2025)
Line 14f (2021 - 2023) - Refundable portion of credit for Qualified Sick & Family Leave Wages for Leave Taken After March 31, 2021 & Before October 1, 2021 (Form 943)

(1) For 2021, Line 14f is listed as ″Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021″.

(2) **2021 - 2023** - Process Line 14f as follows:

Note: All line references refer to Form 943 revision 2021 - 2023.

IF	THEN
Line 14f is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 14f has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 14f.
Lines 14f and 14e amounts are the same,	Edit an asterisk (*) to the left of Line 14f.
Line 14f has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.18.27
(01-01-2023)
Line 14g (2022 & 2021) - Refundable portion of COBRA Premium Assistance Credit (Form 943)

(1) **2022 and 2021** - Process Line 14g as follows:

Note: All line references refer to Form 943 revision 2022 and 2021.

IF	THEN
Line 14g is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 14g has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 14g.
Line 14g and 14f amounts are the same,	Edit an asterisk (*) to the left of Line 14f.
Line 14g has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.18.28
(01-01-2025)
Line 14h (2021 - 2023) & Line 14f (2020) - Total Deposits and Refundable Credits (Form 943)

(1) For 2020, Line 14h is listed as Line 14f, "Total deposits, deferrals, and refundable credits".

(2) **2023** - Process Line 14h as follows:

Note: All line references refer to Form 943 revision 2023.

IF	THEN
Line 14h is blank, zero, dash or "none,"	No editing is needed. Continue to review the return.

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IF	THEN
Lines 14h and 14f amounts are the same,	If the sum of Lines 14a, and 14d, is the same as Line 14f, then edit an asterisk (*) to the left of Line 14f.

(3) **2022 and 2021** - Process Line 14h as follows:

Note: All line references refer to Form 943 revision 2022 and 2021.

IF	THEN
Line 14h is blank, zero, dash or "none,"	No editing is needed. Continue to review the return.
Lines 14h and 14g amounts are the same,	If the sum of Lines 14a, 14d, and 14f, is the same as Line 14g, then edit an asterisk (*) to the left of Line 14g.

(4) **2020** - Process Line 14f as follows:

Note: All line references refer to Form 943 revision 2020.

IF	THEN
Line 14f is blank, zero, dash or "none,"	No editing is needed. Continue to review the return.
Lines 14f and 14e amounts are the same,	If the sum of Lines 14a, 14b, 14c and 14d is the same as Line 14e, then edit an asterisk (*) to the left of Line 14e.

3.11.13.18.29
(01-01-2025)
Line 14i (2021 - 2023) & Line 14g (2020) - Total Advances Received From Filing Form(s) 7200 for the Year (Form 943)

(1) **2022 - 2023** - Line 14i is listed as reserved for future use. If an entry is present, edit an asterisk (*) to the left of Line 14i.

(2) **2021** - Process Line 14i as follows:

Note: All line references refer to Form 943 revision 2021.

IF	THEN
Line 14i is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 14i has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 14i.

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IF	THEN
Line 14i and 14h amounts are the same,	If the sum of Lines 14a, 14d, 14e, 14f, and 14g is the same as Line 14h, then edit an asterisk (*) to the left of Line 14i.
Line 14i has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

(3)   **2020** - Process Line 14g as follows:

Note: All line references refer to Form 943 revision 2020.

IF	THEN
Line 14g is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 14g has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 14g.
Line 14g and 14f amounts are the same,	If the sum of Lines 14a, 14b, 14c, 14d and 14e is the same as Line 14f, then edit an asterisk (*) to the left of Line 14g.
Line 14g has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.18.30
(01-01-2024)
**Line 14j (2021) &
Line 14h (2020) -Total
Deposits and
Refundable Credits Less
Advances (Form 943)**

(1)   This line is not transcribed and limited editing is needed to identify misplaced entries.

(2)   For 2020, Line 14j is listed as "Line 14h Total deposits, deferrals, and refundable credits less advances."

(3)   **2021** - Process Line 14j as follows:

Note: All line references refer to Form 943 revision 2021.

IF	THEN
Line 14j is blank, zero, dash or "none,"	No editing is needed. Continue to review the return.
Lines 14j and 14i amounts are the same,	If the sum of Lines 14a, 14d, 14e and 14f, is the same as Line 14j, then edit an asterisk (*) to the left of Line 14i.

(4)   **2020** - Process Line 14h as follows:

Note: All line references refer to Form 943 revision 2020.

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                                                         Any line marked with a #
                                                         is for **Official Use Only**

IF	THEN
Line 14h is blank, zero, dash or "none,"	No editing is needed. Continue to review the return.
Lines 14h and 14g amounts are the same,	If the sum of Lines 14a, 14b, 14c, 14d, and 14e, is the same as Line 14h, then edit an asterisk (*) to the left of Line 14g.

3.11.13.18.31
(01-01-2025)
Lines 15/16 (2014 & Later) - Balance Due / Overpayment (Form 943)

(1) **2024 and later** - Process Lines 15 and 16 as follows:

Note: All line references refer to Form 943, revision 2024 and later.

IF	THEN
Lines 15 and 16 is blank, zero, dash or "none,"	a. If Line 13 amount is more than Line 14 amount, then subtract Line 14 amount from Line 13 amount and edit the result on Line 15. b. If Line 14 amount is more than Line 13 amount, then subtract Line 13 amount from Line 14 amount and edit the result on Line 16.
Lines 15 and 16 amounts are the same,	a. If Line 13 amount is more than Line 14 amount, then edit an asterisk (*) to the left of Line 16. b. If Line 14 amount is more than Line 13 amount, then edit an asterisk (*) to the left of Line 15.
Line 15 has an amount,	If Line 14 amount is more than Line 13 amount, then edit Line 15 amount to Line 16.
Line 16 has an amount,	If Line 13 amount is more than Line 14 amount, then edit Line 16 amount to Line 15.

(2) **2020, 2022 and 2023** - Process Lines 15 and 16 as follows:

Note: All line references refer to Form 943, revision 2020, 2022 and 2023.

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IF	THEN
Lines 15 and 16 is blank, zero, dash or "none,"	a. If Line 13 amount is more than Line 14h amount, then subtract Line 14h amount from Line 13 amount and edit the result on Line 15. b. If Line 14h amount is more than Line 13 amount, then subtract Line 13 amount from Line 14h amount and edit the result on Line 16.
Lines 15 and 16 amounts are the same,	a. If Line 13 amount is more than Line 14h amount, then edit an asterisk (*) to the left of Line 16. b. If Line 14h amount is more than Line 13 amount, then edit an asterisk (*) to the left of Line 15.
Line 15 has an amount,	If Line 14h amount is more than Line 13 amount, then edit Line 15 amount to Line 16.
Line 16 has an amount,	If Line 13 amount is more than Line 14h amount, then edit Line 16 amount to Line 15.

(3)   **2021** - Process Lines 15 and 16 as follows:

Note: All line references refer to Form 943, revision 2021.

IF	THEN
Lines 15 and 16 is blank, zero, dash or "none,"	a. If Line 13 amount is more than Line 14j amount, then subtract Line 14j amount from Line 13 amount and edit the result on Line 15. b. If Line 14j amount is more than Line 13 amount, then subtract Line 13 amount from Line 14j amount and edit the result on Line 16.
Lines 15 and 16 amounts are the same,	a. If Line 13 amount is more than Line 14j amount, then edit an asterisk (*) to the left of Line 16. b. If Line 14j amount is more than Line 13 amount, then edit an asterisk (*) to the left of Line 15.
Line 15 has an amount,	If Line 14j amount is more than Line 13 amount, then edit Line 15 amount to Line 16.
Line 16 has an amount,	If Line 13 amount is more than Line 14j amount, then edit Line 16 amount to Line 15.

(4)   **2017 - 2019** - Process Lines 15 and 16 as follows:

Note: All line references refer to Form 943, revision 2017 - 2019.

IF	THEN
Lines 15 and 16 is blank, zero, dash or "none,"	a. If Line 13 amount is more than Line 14 amount, then subtract Line 14 amount from Line 13 amount and edit the result on Line 15. b. If Line 14 amount is more than Line 13 amount, then Subtract Line 13 amount from Line 14 amount and edit the result on Line 16.
Lines 15 and 16 amounts are the same,	a. If Line 13 amount is more than Line 14 amount, then edit an asterisk (*) to the left of Line 16. b. If Line 14 amount is more than Line 13 amount, then edit an asterisk (*) to the left of Line 15.
Line 15 has an amount,	If Line 14 amount is more than Line 13 amount, then edit Line 15 amount to Line 16.
Line 16 has an amount,	If Line 13 amount is more than Line 14 amount, then edit the Line 16 amount to Line 15.

(5) **2014 - 2016** - Process Lines 15 and 16 as follows:

Note: All line references refer to Form 943, revision 2014 - 2016.

IF	THEN
Lines 15 and 16 is blank, zero, dash or "none,"	a. If Line 11 amount is more than Line 12 amount, then subtract Line 12 amount from Line 11 amount and edit the result on Line 15. b. If Line 12 amount is more than Line 11 amount, then subtract Line 11 amount from Line 12 amount and edit the result to on Line 16.
Lines 15 and 16 amounts are the same,	a. If Line 11 amount is more than Line 12 amount, then edit an asterisk (*) to the left of Line 16. b. If Line 12 amount is more than Line 11 amount, then edit an asterisk (*) to the left of Line 15. See Figure 3.11.13-40.
Line 15 has an amount,	If Line 12 amount is more than Line 11 amount, then edit the Line 15 amount to Line 16.
Line 16 has an amount,	If Line 11 amount is more than Line 12 amount, then edit the Line 16 amount to Line 15.

	before adjustments.			9	
10	Current year's adjustments			10	
11	Total taxes after adjustments (line 9 as adjusted by line 10)			11	658 91
12	Qualified small business payroll tax credit for increasing research activities. Attach Form 8974 . .			12	
13	Total taxes after adjustments and credits. Subtract line 12 from line 11			13	658 91
14	Total deposits for 2019, including overpayment applied from a prior year and Form 943-X . . .			14	700 00
15	**Balance due.** If line 13 is more than line 14, enter the difference and see the instructions . . ▶			15	✱(41 09)
16	**Overpayment.** If line 14 is more than line 13, enter the difference ▶ $ 41.09 Check one:☐ Apply to next return. ☐ Send a refund.				

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• **All filers:** If line 13 is less than $2,500, **don't** complete line 17 or Form 943-A.
• **Semiweekly schedule depositors:** Complete Form 943-A and check here ▶ ☐   • **Monthly schedule depositors:** Complete line 17 and check here ▶ ☐

17	**Monthly Summary of Federal Tax Liability.** (**Don't** complete if you were a semiweekly schedule depositor.)				
	Tax liability for month		**Tax liability for month**		**Tax liability for month**
A January . . .		**F** June		**K** November . . .	219 65
B February . .	219 63	**G** July		**L** December . . .	
C March . . .		**H** August . . .	219 63	**M** Total liability for	
D April		**I** September . .		year (add lines **A**	
E May		**J** October . . .		through **L**) . .	658 91

Figure 3.11.13-40 Deleting a Misplaced Entry on Line 15 (Revision 2014 and later), Line 14 (Revision 2017 - 2019), Line 14h (Revision 2020) or 14j (Revision 2021) is More than Line 13

3.11.13.18.32
(01-01-2025)
Line 17 (2013 & Later) - Semiweekly/Monthly Schedule Depositors Check Boxes, Schedule Indicator Code (SIC) (Form 943)

(1) Depending on their tax liability in previous years, the taxpayer must complete the Record of Federal Tax Liability (ROFTL) or Form 943-A, Agricultural Employer's Record of Tax Liability.

(2) The taxpayer must show by checking one of the boxes which will determine the Schedule Indicator Code (SIC) for which Record of Federal Tax Liability (ROFTL) they are to complete.

Year	Line
2014 and later	After Line 16 and before Line 17 Check Boxes

(3) Form 943 ROFTL and Form 943-A ROFTL **is not required** when the following lines are less than $2,500:

Year	Line
2024 and later	13 - Total Taxes After Adjustments and Nonrefundable Credits (subtract Line 12 from Line 11) (If Line 11 is blank, subtract line 10 from line 9)
2021 - 2023	13 - Total Taxes After Adjustments and Nonrefundable Credits (subtract Line 12g from Line 11) (If Line 11 is blank, subtract line 10 from line 9)
2020	13 - Total Taxes After Adjustments and Nonrefundable Credits (Subtract Line 12d from Line 11) (If Line 11 is blank, subtract Line 10 from Line 9)
2017 - 2019	13 - Total Taxes After Adjustments and Credits (Subtract Line 12 from Line 11) (If Line 11 is blank, subtract Line 10 from Line 9)

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Year	Line
2014 - 2016	11 - Total Taxes After Adjustments (subtract Line 10 from Line 9) (If Line 9 is blank, add Lines 3, 5, 7, and 8)

(4)   Form 943-A is required to be completed when the taxpayer is a semiweekly depositor, or they accumulated $100,000 or more of liability on any day during a deposit period.

(5)   The Schedule Indicator Code (SIC) is used by Code and Edit to remove the requirement for data entry to capture the ROFTL information when it is determined the ROFTL is unnecessary incomplete or outside of the tolerance.

(6)   Edit the applicable SIC in the right margin, at the end of Line 1, "Number of agricultural employees employed...." (Form 943 and Form 943-PR) as follows.

SCHEDULE INDICATOR CODE (SIC) CHART

SIC CODE	CONDITIONS
1	**Edit SIC 1 when:** • Any line listed in paragraph (3) above has an amount less than $2,500. • Any line listed in paragraph (3) above has an amount of $2,500.00 or more and the ROFTL is incomplete or blank, • The return shows all zeros or is non-taxable. • A negative or minus (-) amount appears in the ROFTL. • A statement of **"Unbanked Taxpayer"** is attached and any line listed in paragraph (3) has an amount of less than $2,500. • Return prepared under IRC 6020(b). *Note:* If the taxpayer completed the ROFTL and Form 943-A is attached, and any of the conditions above are present, **do not edit** SIC 1.
2	A statement of **"Unbanked Taxpayer"** is attached and any line listed in paragraph (3) has an amount of $2,500.00 or more.

3.11.13.18.33
(01-01-2025)
Line 17 (2014 & Later) -
Monthly Summary of
Federal Tax Liability /
Form 943-A (Form 943)

(1)   Perfect the ROFTL or Form 943-A as follows:

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IF	THEN
The taxpayer has completed both, Form 943 ROFTL and Form 943-A,	1. ISRP will pick up both entries and Master File (MF) will determine the correct entry. 2. If a negative or minus (-) amount appears on Form 943 ROFTL or Form 943-A, line through the ROFTL with the negative or minus (-) to ensure it will not be captured.
Form 943 ROFTL is blank but Form 943-A has only monthly amounts,	1. Edit the monthly totals from 943-A to the applicable monthly line(s) of the ROFTL. 2. Line through "(/)" the Form 943-A.
The taxpayer completes more than one Form 943-A,	Then combine the Daily Tax Liabilities from each Form 943-A to one Form 943-A and **/** (line through) the Forms 943-A that are not to be entered. ***Note:*** If one or more of the form(s) are duplicates, do not combine the duplicate form(s) and edit a slash (/) on the duplicate form.
The taxpayer does not complete the ROFTL area of Form 943, but completes an attachment in the same format as the ROFTL or the Form 943-A,	Put the attachment or Form 943-A immediately behind the Form 943. Do not write the taxpayers figures in the ROFTL area.
Form 943-A shows an entry for a day which is not in that month (e.g., an entry for February 29th and it is not a leap year),	1. Asterisk (*) to the left of the entry, 2. Enter the amount to the last valid day of the month, 3. If an entry already exists in the field, add the amounts together, edit an asterisk (*) to the left of the taxpayer's entry and enter the resulting amount. (An exception would be more than one entry on the same line, add figures together and put total to left of line).

(2)   Combine multiple deposits shown on the same line and enter the correct amount to the left of the asterisk (*).

3.11.13.18.34
(01-01-2025)
Line 18 (2020 - 2023) - Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages for Leave Taken Before April 1, 2021 (Form 943)

(1) For 2020 Line 18 is listed as "Qualified health plan expenses allocable to qualified sick leave wages."

(2) **2020 - 2023** - Process Line 18 as follows:

Note: All line references refer to Form 943 revision 2020 - 2023.

IF	THEN
Line 18 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 18 is blank,	a. If a statement or document is attached showing the amount for Line 18, edit the amount on Line 18. b. If the statement or document attached does not show the amount for Line 18, no editing is needed and continue to review the return.
Line 18 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 18.
Line 18 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.18.35
(01-01-2025)
Line 19 (2020 - 2023) - Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages for Leave Taken Before April 1, 2021 (Form 943)

(1) For 2020 Line 19 is listed as "Qualified health plan expenses allocable to qualified family leave wages"

(2) **2020 - 2023** - Process Line 19 as follows:

Note: All line references refer to Form 943 revision 2020 - 2023.

IF	THEN
Line 19 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 19 is blank,	a. If a statement or document is attached showing the amount for Line 19, edit the amount on Line 19. b. If the statement or document attached does not show the amount for Line 19, no editing is needed and continue to review the return.
Line 19 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 19.

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IF	THEN

Lines 19 and 18 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 19 and 18:
	  1. If the amount shown does not belong on Line 19, edit an asterisk (*) to the left of Line 19.
	  2. If an amount for Line 19 is shown and is different than the Line 19 reported amount, edit the amount to Line 19.
	
	b. If no statement or document is attached, edit an asterisk (*) to the left of Line 19.

Line 19 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.18.36
(11-22-2022)
Line 20 (2020 & 2021) - Qualified Wages for the Employee Retention Credit (Form 943)

(1) **2021 and 2020** - Process Line 20 as follows:

Note: All line references refer to Form 943 revision 2021 and 2020.

IF	THEN
Line 20 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 20 is blank,	a. If a statement or document is attached showing the amount for Line 20, edit the amount on Line 20. b. If the statement or document attached does not show the amount for Line 20, no editing is needed and continue to review the return.
Line 20 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 20.

IF	THEN

Lines 20 and 19 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 20 and 19:
	   1. If the amount shown does not belong on Line 20, edit an asterisk (*) to the left of Line 20.
	   2. If an amount for Line 20 is shown and is different than the Line 20 reported amount, edit the amount to Line 20.
	
	b. If no statement or document is attached, edit an asterisk (*) to the left of Line 20.

Line 20 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.18.37
(01-01-2024)
Line 21 (2020 & 2021) - Qualified Health Plan Expenses for the Employee Retention Credit (Form 943)

(1) For 2020, Line 21 is listed as "Qualified health plan expenses allocable to wages reported on line 20".

(2) **2021 and 2020** - Process Line 21 as follows:

Note: All line references refer to Form 943 revision 2021 and 2020.

IF	THEN
Line 21 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 21 is blank,	a. If a statement or document is attached showing the amount for Line 21, edit the amount on Line 21. b. If the statement or document attached does not show the amount for Line 21, no editing is needed and continue to review the return.
Line 21 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 21.

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IF	THEN
Lines 21 and 20 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 21 and 20: 　1. If the amount shown does not belong on Line 21, edit an asterisk (*) to the left of Line 21. 　2. If an amount for Line 21 is shown and is different than the Line 21 reported amount, edit the amount to Line 21. b. If no statement or document is attached, edit an asterisk (*) to the left of Line 21.
Line 21 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.18.38
(01-01-2023)
Line 22 (2020) - Credit From Form 5884-C, Line 11, for the Year (Form 943)

(1)   **2020** - Process Line 22 as follows:

Note: All line references refer to Form 943 revision 2020.

IF	THEN
Line 22 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 22 is blank,	a. If a statement or document is attached showing the amount for Line 22, edit the amount on Line 22. b. If the statement or document attached does not show the amount for Line 22, no editing is needed and continue to review the return.
Line 22 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 22.

IF	THEN

Lines 22 and 21 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 22 and 21:
	   1. If the amount shown does not belong on Line 22, edit an asterisk (*) to the left of Line 22.
	   2. If an amount for Line 22 is shown and is different than the Line 22 reported amount, edit the amount to Line 22.
	
	b. If no statement or document is attached, edit an asterisk (*) to the left of Line 22.

Line 22 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.18.39
(01-01-2025)
Line 22 (2021 - 2023) - Qualified Sick Leave Wages for Leave Taken After March 31, 2021, and Before October 1, 2021 (Form 943)

(1) For 2021 Line 22 is listed as "Qualified sick leave wages for leave taken after March 31, 2021".

(2) **2021 - 2023** - Process Line 22 as follows:

Note: All line references refer to Form 943, revision 2021 - 2023.

IF	THEN
Line 22 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 22 is blank,	a. If a statement or document is attached showing the amount for Line 22, edit the amount on Line 22. b. If the statement or document attached does not show the amount for Line 22, no editing is needed and continue to review the return.
Line 22 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 22.

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IF	THEN

Lines 22 and 21 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 22 and 21:
	    1. If the amount shown does not belong on Line 22, edit an asterisk (*) to the left of Line 22.
	    2. If an amount for Line 22 is shown and is different than Line 22 reported amount, edit the amount to Line 22.
	
	b. If no statement or document is attached, edit an asterisk (*) to the left of Line 22.

Line 22 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.18.40
(01-01-2025)
Line 23 (2021 2023) - Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages Reported on Line 22 (Form 943)

(1)   **2021 - 2023** - Process Line 23 as follows:

Note: All line references refer to Form 943, revision 2021 - 2023.

IF	THEN
Line 23 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 23 is blank,	a. If a statement or document is attached showing the amount for Line 23, edit the amount on Line 23. b. If the statement or document attached does not show the amount for Line 23, no editing is needed and continue to review the return.
Line 23 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 23.

IF	THEN
Lines 23 and 22 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 23 and 22: 1. If the amount shown does not belong on Line 23, edit an asterisk (*) to the left of Line 23. 2. If an amount for Line 23 is shown and is different than the Line 23 reported amount, edit the amount to Line 23. b. If no statement or document is attached, edit an asterisk (*) to the left of Line 23.
Line 23 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.18.41
(01-01-2025)
Line 24 (2021 - 2023) - Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Sick Leave Wages Reported on Line 22 (Form 943)

(1) **2021 - 2023** - Process Line 24 as follows:

Note: All line references refer to Form 943, revision 2021 - 2023.

IF	THEN
Line 24 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 24 is blank,	a. If a statement or document is attached showing the amount for Line 24, edit the amount on Line 24. b. If the statement or document attached does not show the amount for Line 24, no editing is needed and continue to review the return.
Line 24 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 24.

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IF	THEN
Lines 24 and 23 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 24 and 23: 　1. If the amount shown does not belong on Line 24, edit an asterisk (*) to the left of Line 24. 　2. If an amount for Line 24 is shown and is different than the Line 24 reported amount, edit the amount to Line 24. b. If no statement or document is attached, edit an asterisk (*) to the left of Line 24.
Line 24 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.18.42
(01-01-2025)
Line 25 (2021 - 2023) - Qualified Family Leave Wages for Leave Taken After March 31, 2021, and Before October 1, 2021 (Form 943)

(1) For 2021, Line 25 is listed as "Qualified family leave wages for leave taken after March 31, 2021".

(2) **2021 - 2023** - Process Line 25 as follows:

Note: All line references refer to Form 943, revision 2021 - 2023.

IF	THEN
Line 25 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 25 is blank,	a. If a statement or document is attached showing the amount for Line 25, edit the amount on Line 25. b. If the statement or document attached does not show the amount for Line 25, no editing is needed and continue to review the return.
Line 25 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 25.

IF	THEN

Lines 25 and 24 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 25 and 24:
	  1. If the amount shown does not belong on Line 25, edit an asterisk (*) to the left of Line 25.
	  2. If an amount for Line 25 is shown and is different than the Line 25 reported amount, edit the amount to Line 25.
	
	b. If no statement or document is attached, edit an asterisk (*) to the left of Line 25.

Line 25 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.18.43
(01-01-2025)
Line 26 (2021 - 2023) - Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages Reported on Line 25 (Form 943)

(1) **2021 - 2023** - Process Line 26 as follows:

Note: All line references refer to Form 943, revision 2021 - 2023.

IF	THEN
Line 26 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 26 is blank,	a. If a statement or document is attached showing the amount for Line 26, edit the amount on Line 26. b. If the statement or document attached does not show the amount for Line 26, no editing is needed and continue to review the return.
Line 26 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 26.

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IF	THEN
Lines 26 and 25 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 26 and 25: 1. If the amount shown does not belong on Line 26, edit an asterisk (*) to the left of Line 26. 2. If an amount for Line 26 is shown and is different than the Line 26 reported amount, edit the amount to Line 26. b. If no statement or document is attached, edit an asterisk (*) to the left of Line 26.
Line 26 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.18.44
(01-01-2025)
Line 27 (2021 - 2023) - Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Family Leave Wages Reported on Line 25 (Form 943)

(1) **2021 - 2023** - Process Line 27 as follows:

Note: All line references refer to Form 943, revision 2021 - 2023.

IF	THEN
Line 27 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 27 is blank,	a. If a statement or document is attached showing the amount for Line 27, edit the amount on Line 27. b. If the statement or document attached does not show the amount for Line 27, no editing is needed and continue to review the return.
Line 27 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 27.

IF	THEN

Lines 27 and 26 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 27 and 26:
	    1. If the amount shown does not belong on Line 27, edit an asterisk (*) to the left of Line 27.
	    2. If an amount for Line 27 is shown and is different than the Line 27 reported amount, edit the amount to Line 27.
	
	b. If no statement or document is attached, edit an asterisk (*) to the left of Line 27.

Line 27 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.18.45
(01-01-2023)
Line 28 (2021) - Employee Retention Credit Third Quarter Business is Recovery Startup Business (Form 943)

(1) **2021** - Process Line 28 as follows:

Note: All line references refer to Form 943, revision 2021.

IF	THEN
Line 28 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 28 is blank,	a. If a statement or document is attached showing the amount for Line 28, edit the amount on Line 28. b. If the statement or document attached does not show the amount for Line 28, no editing is needed and continue to review the return.
Line 28 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 28.

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IF	THEN

Lines 28 and 27 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 28 and 27:
	   1. If the amount shown does not belong on Line 28, edit an asterisk (*) to the left of Line 28.
	   2. If an amount for Line 28 is shown and is different than the Line 28 reported amount, edit the amount to Line 28.
	
	b. If no statement or document is attached, edit an asterisk (*) to the left of Line 28.

Line 28 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.18.46
(01-01-2023)
Line 29 (2021) - Employee Retention Credit Fourth Quarter Business is Recovery Startup Business (Form 943)

(1) **2021** - Process Line 29 as follows:

Note: All line references refer to Form 943, revision 2021.

IF	THEN
Line 29 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 29 is blank,	a. If a statement or document is attached showing the amount for Line 29, edit the amount on Line 29. b. If the statement or document attached does not show the amount for Line 29, no editing is needed and continue to review the return.
Line 29 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 29.

IF	THEN

Lines 29 and 28 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 29 and 28:
	    1. If the amount shown does not belong on Line 29, edit an asterisk (*) to the left of Line 29.
	    2. If an amount for Line 29 is shown and is different than the Line 29 reported amount, edit the amount to Line 29.
	
	b. If no statement or document is attached, edit an asterisk (*) to the left of Line 29.

Line 29 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.19
(01-01-2025)
Form 944, Employer's ANNUAL Federal Tax Return - Return Perfection and Line Editing

(1) Form 944 will be filed annually by taxpayers with a tax liability of $1,000 or less. The purpose of the annual filing option is to reduce the burden for the smallest of the small business taxpayers. See Exhibit 3.11.13-6, Form 944 for 2023: Employer's ANNUAL Federal Tax Return; These forms are processed through ISRP only.

(2) The following types of taxes are reported on a Form(s) 944:

- Income Tax Withholding (Form 944 only).
- Social Security Tax
- Medicare Tax

(3) Domestic and Foreign consideration of Form 944:

a. Domestic Form 944- An employer whose principal place of business is in one of the 50 states or the District of Columbia.

b. Foreign Form 944- Form 944 with a foreign (international) address: An employer whose principal place of business is in one of the 50 states or the District of Columbia, but they employ individuals in Puerto Rico, American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, or the U.S. Virgin Islands (OSPC ONLY WITH A FOREIGN ADDRESS).

(4) **Foreign Return Processing:**

a. See IRM 3.11.13.13.7 for foreign address processing.

b. All Forms 944 with a foreign address or an address of an U.S. possession must be processed at the Ogden Submission Processing Campus (OSPC). If these returns are received in any other Submission Processing Campus, they must be transshipped to OSPC. **APO, DPO and FPO are not considered foreign addresses.**
  • If the return is unnumbered, withdraw it from the batch and prepare Form 13195 requesting the Letter 86C be sent to the taxpayer. Attach a

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Form 4227 for routing to OSPC.
• If the return is numbered, use AC 650.

c. Form 944-PR and Form 944-SS were discontinued beginning in tax year 2012. For tax year 2011 and prior withheld Income Tax must not be reported on Forms 944-PR or Form 944-SS returns. However, certain filers will have employees who are subject to income tax withholding. If such filers include income tax withholding and/or income tax withholding adjustments on Form 944-PR or Form 944-SS convert these returns to Form 944.

Note: The following procedures will change the Filing Requirement from a Form 944-PR, or Form 944-SS, to a Form 944 filer. Care must be taken before entering this change:
• Code a numbered return with AC 620 for Reject processing.
• Prepare a substitute return for the erroneous foreign return if the return is unnumbered.
• Prepare and release promptly a Form 2363, (Master File Entity Change), to change the BMF filing requirement code from "6" or "7" to "1".

d. Otherwise, the instructions provided for Form 944 returns filed with foreign or U.S. Possession addresses must be followed to the extent possible to process these returns. Specific procedures for these returns are:
• An address change will be made on the returns if it will not change the Filing Requirement Code from "6" to "7" or "1", or from "7" to "1" or "6". Otherwise, a Form 2363 must be prepared showing TC 013.
• See IRM 3.11.13.13.3, Entity Perfection - Name Control, for instructions to follow about the Name Control. See Document 7071A Name Control Job Aid, for determining a Name Control.

(5) Form 944 returns that have been early filed before the end of the year (e.g., tax year (TY) 2020 returns filed on or before December 31, 2020) must be held until the first cycles of the next year (2020). Edit Action Code 480 and continue to process the return.

(6) **Non-payroll items** must be reported on Form 945, Annual Return of Withheld Federal Income Tax. See IRM 3.11.13.20 for more information. Non-Payroll items include:

• Backup Withholding,
• Pensions and Annuities,
• Gambling Winnings,
• IRAs and 401K,
• Military Pensions,

(7) **This table mainly applies to domestic Form 944 returns.**

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IF	AND	THEN
There are entries on Lines 2, 7, 10 and 11 (Revision 2017 and later) or 2, 7, 8, and 11 (Revision 2014-2016), or only Line 1,	There is an indication the taxpayer is filing for Non-Payroll Item (e.g., the entity name contains such references as Employee Pension Plan, Pension, 401K Plan, Profit Sharing Plan, Retirement Fund, Lottery, IRAs, Annuity, etc.),	a. Correspond to determine the taxpayer intent, b. If the taxpayer's reply indicated they will need to report the entries on a Form 945, route the Form 944 to Accounts Management (AM) on Form 3465 with a notation "Non-Payroll on Form 944". *Note:* This procedure will advise Accounts Management (AM) to delete the filing requirement for the Form 944 and establish a new filing requirement for Form 945 and to post any payment(s) to the correct module (e.g., Form 945 Tax Period) and to return the Form 944 to the taxpayer, with a letter explaining how they must now report their tax. *Caution:* If it can be determined the taxpayer has a "Non-Qualified Plan," correspond with the taxpayer explaining that it was a wage deferred plan subject to wage withholding and must be reported on Form 941. For an explanation of Non-Qualified Plan, See (8) below.

(8) **Non-Qualified Plans** - Certain companies (for example, Life Insurance Companies) sell annuity contracts to participants in "non-qualified" plans or deferred compensation plans. Distribution of these contracts are payments of deferred wages subject to withholding and reportable on Form W-2 and Form 944.

   a. If the taxpayer notes a Form 944 in the left margin, or you are able to determine that it is a "non-qualified plan", edit a CCC "B" on the return and continue to process.

(9) See IRM 3.11.13.13 for entity perfection procedures.

(10) Line transcriptions, descriptions, comparisons, and conversions, for Form 944 2010 - 2023 are located in the exhibits portion of the IRM:

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- See Exhibit 3.11.13-6, Form 944 for 2024: Employer's ANNUAL Federal Tax Return.
- See Exhibit 3.11.13-27, Form 944 Line Comparison for Years 2020 - 2023 to 2024.
- See Exhibit 3.11.13-28, Form 944 Line Comparison for Years 2014 - 2017 to 2024.
- See Exhibit 3.11.13-29, Form 944 Line Comparison Years 2013 - 2010 to 2017.

(11)   ISRP is capable of processing Form 944 returns filed on a Revision 2014 and later. Therefore, all ISRP Form 944 returns filed, with revision 2013 and prior require conversion to the 2017 return format. See Exhibit 3.11.13-29, Form 944 Line Comparison Years 2013 - 2010 to 2017.

(12)   Procedures when page 1, page 2 and/or page 3 of Form 944 is missing:

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IF	THEN

Page 1 of Form 944 is missing,	a. Follow local procedures to reduce the chance of duplicating letters being sent to the taxpayer. Use tools such as IDAP and IDRS (Command Code (CC) BMFOL and ERVIN) and request page 2 and/or page 3 be associated with page 1 when possible.
	b. If it is not possible to associate:
	  1. Insert a blank copy of page 1.
	  2. Edit from page 2 and/or page 3:
	    • Taxpayer's name (If name only research for EIN).
	    • Taxpayer's EIN (If EIN only research for name).
	      Note: If Name and EIN fields are blank on page 2 and/or page 3 and research cannot be performed to obtain the entity information; then destroy page 2 and/or page 3. If available, use the envelope information before destroying page 2 and/or page 3.
	    • Tax Period (Edit the Tax Period in the following priority):
	      1- Received date,
	      2- Signature date,
	      3- Current date.
	    • Address (Edit in the following priority)
	      1 - From envelope if names match.
	      2 - Leave blank and allow to fall out to ERS.
	      Note: If research is being performed in b) above obtain address information also.
	  3. Edit a Received Date.
	  4. Edit Action Code 211 and correspond using Letter 21C paragraph 2, for missing page (refer to Form 13195).

The name and EIN are both missing on page 2 and/or page 3 (one sided)	Edit the full EIN in the EIN field.

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IF	THEN
The name is present on page 2 and/or page 3 (one sided) only,	Edit the last four digits of the EIN in the EIN field.

If page 2 and/or page 3 of Form 944 is missing,	a. Follow local procedures to reduce the chance of duplicating letters being sent to the taxpayer. Use tools such as IDAP and IDRS (Command Code (CC) BMFOL and ERVIN) and request page 2 and/or page 3 be associated with page 1 when possible.
	b. If it is not possible to associate:
	  1. Insert a blank copy of page 2 and/or page 3 behind the taxpayer's page 1,
	  2. Edit the last 4 digits of the EIN to page 2 and/or page 3,
	  3. Use Action Code 211 and correspond using Letter 21C paragraph 2, for a missing page (Refer to Form 13195).

(13) Code and Edit examiners must edit on the return the required information in the designated location, refer to IRM 3.11.13 for form consistency editing procedures.

(14) After editing, Form 944, the schedules and attachments must be in the following sequential order when placed back into the batch:

  a. Form 944, page 1.
  b. Form 944, page 2.
  c. Form 944, page 3.
  d. Schedule 945-A, Annual Record of Tax Liability (12-Month ROFTL), if applicable.
  e. Attachments, if applicable.

(15) Any line with any incorrect entry which is negative, minus amount, or has been subtracted must be edited with an asterisk (*) to the left of the entry and the amount edited to the correct line, if it can be determined.

(16) Code and Edit examiners must ensure the jurat and authorized signature are shown and are in their proper location on the return.

(17) Always edit money amounts in DOLLARS and CENTS.

#

(19) If any transcription line entries are illegible, place an asterisk (*) to the left of the taxpayer's entry and enter the correct amount.

(20) If a Form 944 has been changed to Form 941, by crossing out "944" and writing "941" on the return, research (INOLE) to determine the correct filling requirement for the taxpayer.

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IF	AND	THEN
Research provides filing requirement,	Filing requirement is for Form 944,	Process the return as a Form 944.
Research provides filing requirement,	Filing requirement is for Form 941,	Process the return as a Form 941. Renumber T lines.
Research does not provide filing require-ment,		Process the return as a Form 944.

Note: When processing a Form 944 as a Form 941:
• If only the monthly tax liability fields are completed that apply to the Form 941 quarter being filed for, "/" (line through) the blank months that do not apply and renumber only the applicable months (e.g., Month 1, 2, and 3).
• If there is more than one quarter(s) worth of tax liability showing, edit SIC 1 to the return to ensure the ROFTL will not be entered by ISRP.

3.11.13.19.1
(01-01-2025)
Line 1 - Wages, tips, and Other Compensation (Form 944)

(1) Process Line 1 as follows:

IF	AND	THEN
Line 1 is blank,	Line 4c, column 1 has an amount greater than zero,	Edit the amount from Line 4c, column 1 to Line 1. See Figure 3.11.13-41.

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IF	AND	THEN
Lines 4a, 4b, 4c and 4d, Columns 1 and 2 are blank,	Line 2 has an amount greater than zero,	a. Review the return and attachments for an indication why the lines are blank, b. If none, correspond with the taxpayer for Lines 4a, 4b, 4c and 4d. See IRM 3.11.13.7 before corresponding, ***Exception:*** **DO NOT** correspond for Line(s) 4a, 4b, 4c, or 4d if there is a definite indication tax was withheld from: • From only third-party sick pay, • From supplemental unemployment, • When there is an indication that the wages are exempt for social security and/or Medicare by an entry in the check box on Line 3. If so, edit CCC "B."
Line 1 has an	Lines 4a, 4b, 4c and 4d, Columns 1 and 2 are blank,	Do not correspond for social security and Medicare wages.

#
#

Figure 3.11.13-41 Edit Line 1 when blank and Line 4c has an entry.

3.11.13.19.2
(01-01-2023)
Line 2 - Federal Income Tax Withheld from Wages, Tips, and Other Compensation (Form 944)

(1) This line reports the total of income tax withheld from all employees earning wages, tips, fringe benefits, etc. during the year.

(2) Perfect the line for validity. Ensure all entries are numeric in dollars and cents.

3.11.13.19.3
(01-01-2025)
Line 3 - If No Wages, Tips, and Other Compensation are Subject to Social Security or Medicare Tax (Form 944)

(1) Follow the procedures below for the box on Line 3.

IF	AND	THEN
The box on Line 3 is checked,	Line 5 amount is the same as Line 2 amount,	1. Edit CCC B and continue to process the return. See Figure 3.11.13-42. 2. If Column 1 Lines 4a, 4a(i), 4a(ii), 4b, 4c, or 4d have an amount, edit an asterisk (*) to the left of Column 1 Lines 4a - 4d amounts.
The box on Line 3 is checked,	Line 5 amount is greater than Line 2,	If Column 2, has an amount for any Lines 4a - 4d, edit asterisk (*) to the left of Line 3 check box.
The box on Line 3 is **not** checked,	Line 5 amount is the same as Line 2 amount and both are greater than $0,	1. Edit a check in the box for Line 3. 2. Edit CCC "B" and continue to process the return.

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IF	AND	THEN
The box on Line 3 is **not** checked,	Line 5 amount is greater than Line 2 amount,	If Column 1 or column 2 has an amount for any Lines 4a - 4d, take no action and continue to review the return.

Line 2 is	Lines 4a through 4d, Column 2 (Revision 2013 and later) are blank, dash, zero (0), none, or **n/a**.	If Line 3 box is not checked:
		a. Edit CCC "B", if the taxpayer indicates a reason for being exempt from Social Security and/ or Medicare Tax on the return or attachment. See IRM 3.11.13.12.2, Computer Condition Code (CCC), paragraph (3) description for CCC "B" for a list of indica-tions.
		b. If you cannot determine why the taxpayer is claiming to be exempt, then research IDRS (e.g., INOLE) for the Employment Code:
		  1. If through research you determine the Employ-ment Code is "C," "F," or "G," then edit CCC "B" and continue to process the return.
		  2. If after research, the Employment Code cannot be determined or is other than "C," "F," or "G," edit the Line 1 amount to Line(s) 5a and 5c Column 1.

#
#

DRAFT

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, unless you have employees who are subject to U.S. income tax withholding.

1

1	Wages, tips, and other compensation	1	14,450 . 00
2	Federal income tax withheld from wages, tips, and other compensation	2	267 . 50
3	If no wages, tips, and other compensation are subject to social security or Medicare tax	3	**X** Check here and go to line 5.
4	Taxable social security and Medicare wages and tips:		

		Column 1		Column 2
4a	Taxable social security wages		× 0.124 =	.
4b	Taxable social security tips		× 0.124 =	.
4c	Taxable Medicare wages & tips		× 0.029 =	.
4d	Taxable wages & tips subject to Additional Medicare Tax withholding	.	× 0.009 =	.

4e	Total social security and Medicare taxes. Add Column 2 from lines 4a, 4b, 4c, and 4d .	4e	.
5	Total taxes before adjustments. Add lines 2 and 4e	5	267 . 50
6	Current year's adjustments (see instructions)	6	.
7	Total taxes after adjustments. Combine lines 5 and 6	7	267 . 50
8	Qualified small business payroll tax credit for increasing research activities. Attach Form 8974	8	.
9	Total taxes after adjustments and nonrefundable credits. Subtract line 8 from line 7 . . .	9	267 . 50
10	Total deposits for this year, including overpayment applied from a prior year and overpayments applied from Form 944-X, 941-X, or 941-X (PR)	10	.
11	Balance due. If line 9 is more than line 10, enter the difference and see instructions	11	267 . 50
12	Overpayment. If line 10 is more than line 9, enter the difference	.	Check one: ☐ Apply to next return. ☐ Send a refund.

RECEIVED 01172025 OGDEN, UT IRS-OSC 00

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

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.   Cat. No. 39316N   Form **944** (2024)

Figure 3.11.13-42 Box on Line 3 is Checked - Edit CCC B.

3.11.13.19.4
(01-01-2025)
Line 4 - Taxable Social Security and Medicare Wages and Tips (Form 944)

(1)   Line 4 includes the wages, tips, and tax amounts for:

Line number...	Line Name Column 1
4a	Taxable Social security Wages
4a(i) (2020 - 2023)	Qualified Sick Leave Wages
4a(ii) (2020 - 2023)	Qualified Family Leave Wages
4b	Taxable Social Security Tips
4c	Taxable Medicare Wages & Tips
4d	Taxable Wages & Tips subject to Additional Medicare Tax Withholding

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Line number...	Line Name Column 1
4e	Total Social Security and Medicare Taxes

(2)   Process Lines 4a, 4a(i), 4a(ii), 4b, 4c, 4d, and 4e, using the following:

- See IRM 3.11.13.19.4.1, Lines 4a - Taxable Social Security Wages (Form 944).
- See IRM 3.11.13.19.4.2, Line 4a(i) (2020 - 2023) - Qualified Sick Leave Wages (Form 944).
- See IRM 3.11.13.19.4.3, Line 4a(ii) (2020 - 2023) - Qualified Family Leave Wages (Form 944).
- See IRM 3.11.13.19.4.4, Line 4b - Taxable Social Security Tips (Form 944).
- See IRM 3.11.13.19.4.5, Line 4c - Taxable Medicare Wages & Tips (Form 944).
- See IRM 3.11.13.19.4.6, Line 4d (2014 & Later) - Taxable Wages & Tips Subject to Additional Medicare Tax Withholding (Form 944)
- See IRM 3.11.13.19.4.7, Line 4e (2014& Later) - Total Social Security and Medicare Taxes (Form 944).

(3)   If the taxpayer indicates they employ family members, and it can be determined that the Line 1 entry represents the amount of employed family member's wages, and column 1, Lines 4a and 4c do not have entries; then edit the Line 1 amount to column 1, Lines 4a and 4c. DO NOT CORRESPOND.

3.11.13.19.4.1
(01-01-2025)
Lines 4a - Taxable Social Security Wages (Form 944)

(1)   Line 4a, Taxable Social Security Wages amount in Column 1 is multiplied by the taxable percentage rate listed on the form line to equal the tax in column 2.

(2)   **2024 and later** - Process Line 4a as follows:

Note: All line references refer to Form 944, revision 2024 and later.

IF	AND	THEN
Line 4a Column 1, has no amount,	Line 4a Column 2, has an amount,	Divide Line 4a, Column 2, amount by the tax percentage rate and edit the result on Line 4a Column 1. See Exhibit 3.11.13-11, Social Security, Medicare, & Wages Tax Rate/Factor Table, for the percentage rate to use based on the tax year filed. See Figure 3.11.13-43.

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IF	AND	THEN
Line 4a Column 1, has an amount,	Line 4a Column 2, has no amount,	a. If Line 4e is equal to the sum of Column 2 Lines 4b, 4c, and 4d, edit an asterisk (*) to the left of Line 4a. b. If Line 4e is not equal to the sum of Column 2 Lines 4b, 4c, and 4d, take no action and continue to process the return.
Line 4a Column 1, amount is the same as any of the Lines, 4b, 4c, or 4d amounts,	Line 4a, Column 2, has no amount,	a. If Line 4e is equal to the sum of Column 2 Lines, 4b, 4c, and 4d, edit an asterisk (*) to the left of Line 4a. b. If Line 4e is not equal to the sum of Column 2 Lines, 4b, 4c, and 4d, take no action and continue to process the return.
Lines 4a Column 1, has negative amount,	Line 4a Column 2, has an amount,	Edit Line 4a Column 1 amount as a positive amount.
Lines 4a Column 1, has negative amount,	Line 4a Column 2, has no amount,	Edit an asterisk (*) to the left of Line 4a.

Figure 3.11.13-43 Perfecting Wage and/or Tip Data

(3)   **2020 - 2023** - Process Line 4a as follows:

Note: All line references refer to Form 944, revision 2020 - 2023.

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IF	AND	THEN
Line 4a Column 1, has no amount,	Line 4a Column 2, has an amount,	Divide Line 4a, Column 2, amount by the tax percentage rate and edit the result on Line 4a Column 1. See Exhibit 3.11.13-11, Social Security, Medicare, & Wages Tax Rate/Factor Table, for the percentage rate to use based on the tax year filed.
Line 4a Column 1, has an amount,	Line 4a Column 2, has no amount,	a. If Line 4e is equal to the sum of Column 2 Lines 4a(i), 4a(ii), 4b, 4c, and 4d, edit an asterisk (*) to the left of Line 4a. b. If Line 4e is not equal to the sum of Column 2 Lines 4a(i), 4a(ii), 4b, 4c, and 4d, take no action and continue to process the return.
Line 4a Column 1, amount is the same as any of the Lines 4a(i), 4a(ii), 4b, 4c, or 4d amounts,	Line 4a, Column 2, has no amount,	a. If Line 4e is equal to the sum of Column 2 Lines 4a(i), 4a(ii), 4b, 4c, and 4d, edit an asterisk (*) to the left of Line 4a. b. If Line 4e is not equal to the sum of Column 2 Lines 4a(i), 4a(ii), 4b, 4c, and 4d, take no action and continue to process the return.
Lines 4a Column 1, has negative amount,	Line 4a Column 2, has an amount,	Edit Line 4a Column 1 amount as a positive amount.
Lines 4a Column 1, has negative amount,	Line 4a Column 2, has no amount,	Edit an asterisk (*) to the left of Line 4a.

(4) **2013 - 2019** - Process Line 4a as follows:

Note: All lines references refer to Form 944, revision 2013 - 2019.

IF	AND	THEN
Line 4a Column 1, has no amount,	Line 4a Column 2, has an amount,	Divide Line 4a, Column 2, amount by the tax percentage rate and edit the result on Line 4a Column 1. See Exhibit 3.11.13-11, Social Security, Medicare, & Wages Tax Rate/Factor Table, for the percentage rate to use based on the tax year filed.
Line 4a Column 1, has an amount,	Line 4a Column 2, has no amount,	a. If Line 4e is equal to the sum of Column 2 Lines 4b, 4c, and 4d, edit an asterisk (*) to the left of Line 4a. b. If Line 4e is not equal to the sum of Column 2 Lines 4b, 4c, and 4d, take no action and continue to process the return.
Line 4a Column 1, amount is the same as any of the Lines 4b, 4c, or 4d amounts,	Line 4a, Column 2, has no amount,	a. If Line 4e is equal to the sum of Column 2 Lines 4b, 4c, and 4d, edit an asterisk (*) to the left of Line 4a. b. If Line 4e is not equal to the sum of Column 2 Lines 4b, 4c, and 4d, take no action and continue to process the return.
Lines 4a Column 1, has negative amount,	Line 4a Column 2, has an amount,	Edit Line 4a Column 1 amount as a positive amount.
Lines 4a Column 1, has negative amount,	Line 4a Column 2, has no amount,	Edit an asterisk (*) to the left of Line 4a.

(5) **2006 - 2012** - Process Line 4a as follows:

Note: All line references refer to Form 944, revision 2006-2012.

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IF	AND	THEN
Line 4a Column 1, has no amount,	Line 4a Column 2, has an amount,	Divide Line 4a, Column 2, amount by the tax percentage rate and edit the result on Line 4a Column 1. See Exhibit 3.11.13-11, Social Security, Medicare, & Wages Tax Rate/Factor Table, for the percentage rate to use based on the tax year filed.
Line 4a Column 1, has an amount,	Line 4a Column 2, has no amount,	a. If Line 4d is equal to the sum of Column 2 Lines 4b and 4c, edit an asterisk (*) to the left of Line 4a. b. If Line 4e is not equal to the sum of Column 2 Lines 4b and 4c, take no action and continue to process the return.
Line 4a Column 1, amount is the same as any of the Lines 4b and 4c amounts,	Line 4a, Column 2, has no amount,	a. If Line 4e is equal to the sum of Column 2 Lines 4b and 4c, edit an asterisk (*) to the left of Line 4a. b. If Line 4e is not equal to the sum of Column 2 Lines 4b and 4c, take no action and continue to process the return.
Lines 4a Column 1, has negative amount,	Line 4a Column 2, has an amount,	Edit Line 4a Column 1 amount as a positive amount.
Lines 4a Column 1, has negative amount,	Line 4a Column 2, has no amount,	Edit an asterisk (*) to the left of Line 4a.

3.11.13.19.4.2
(01-01-2025)
Line 4a(i) (2020 - 2023) - Qualified Sick Leave Wages (Form 944)

(1) Line 4a(i), Qualified Sick Leave Wages amount in Column 1 is multiplied by the taxable percentage rate listed on the form line to equal the tax in column 2.

(2) Ensure the amount is numeric and in dollars and cents.

(3) Process Line 4a(i) Column 1 as follows:

Note: All line references refer to Form 944, revision 2020 - 2023.

IF	AND	THEN
Line 4a(i) Column 1, has no amount,	Line 4a(i) Column 2, has an amount,	Divide Line 4a(i), Column 2, amount by the tax percentage rate and edit the result on Line 5a(i) Column 1. See Exhibit 3.11.13-11, Social Security, Medicare, & Wages Tax Rate/Factor Table, for the percentage rate to use based on the tax year filed.
Line 4a(i) Column 1, has an amount,	Line 4a(i) Column 2, has no amount,	a. If Line 4e is equal to the sum of Column 2 Lines 4a, 4a(ii), 4b, 4c, and 4d, edit an asterisk (*) to the left of Line 4a(i). b. If Line 4e is not equal to the sum of Column 2 Lines 4a, 4a(ii), 4b, 4c, and 4d, take no action and continue to process the return.
Line 4a(i) Column 1, amount is the same as any of the Lines 4a(i), 4a(ii), 4b, 4c, or 4d amounts,	Line 4a(i) Column 2, has no amount,	a. If Line 4e is equal to the sum of Column 2 Lines 4a, 4a(ii), 4b, 4c, and 4d, edit an asterisk (*) to the left of Line 4a(i). b. If Line 4e is not equal to the sum of Column 2 Lines 4a, 4a(ii), 4b, 4c, and 4d, take no action and continue to process the return.
Line 4a(i) Column 1, has negative amount,	Line 4a(i) Column 2, has an amount,	Edit Line 4a(i) Column 1 amount as a positive amount.
Line 4a(i) Column 1, has negative amount,	Line 4a(i) Column 2, has no amount,	Edit an asterisk (*) to the left of Line 4a(i).

3.11.13.19.4.3
(01-01-2025)
Line 4a(ii) (2020 - 2023) - Qualified Family Leave Wages (Form 944)

(1) Line 4a(ii), Qualified Family Leave Wages amount in Column 1 is multiplied by the taxable percentage rate listed on the form line to equal the tax in column 2.

(2) Ensure the amount is numeric and in dollars and cents.

(3) Process Line 4a(ii) Column 1 as follows:

Note: All line references refer to Form 944, revision 2020 - 2023.

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IF	AND	THEN
Line 4a(ii) Column 1, has no amount,	Line 4a(ii) Column 2, has an amount,	Divide Line 4a(ii), Column 2, amount by the tax percentage rate and edit the result on Line 4a(ii) Column 1. See Exhibit 3.11.13-11, Social Security, Medicare, & Wages Tax Rate/Factor Table, for the percentage rate to use based on the tax year filed.
Line 4a(ii) Column 1, has an amount,	Line 4a(ii) Column 2, has no amount,	a. If Line 4e is equal to the sum of Column 2 Lines 4a, 4a(i), 4b, 4c, and 4d, edit an asterisk (*) to the left of Line 4a(ii). b. If Line 4e is not equal to the sum of Column 2 Lines 4a, 4a(i), 4b, 4c, and 4d, take no action and continue to process the return.
Line 4a(ii) Column 1, amount is the same as any of the Lines 4a, 4a(i), 4b, 4c, or 4d amounts,	Line 4a(ii) Column 2, has no amount,	a. If Line 4e is equal to the sum of Column 2 Lines 4a, 4a(i), 4b, 4c, and 4d, edit an asterisk (*) to the left of Line 4a(ii). b. If Line 4e is not equal to the sum of Column 2 Lines 4a, 4a(i), 4b, 4c, and 4d, take no action and continue to process the return.
Line 4a(ii) Column 1, has negative amount,	Line 4a(ii) Column 2, has an amount,	Edit Line 4a(ii) Column 1 amount as a positive amount.
Line 4a(ii) Column 1, has negative amount,	Line 4a(ii) Column 2, has no amount,	Edit an asterisk (*) to the left of Line 4a(ii).

3.11.13.19.4.4
(01-01-2025)
Line 4b - Taxable Social Security Tips (Form 944)

(1)   Line 4b, Taxable Social Security Tips amount in Column 1 is multiplied by the taxable percentage rate listed on the form line to equal the tax in column 2.

(2)   Ensure the amount is numeric and in dollars and cents.

(3)   **2024 and later** - Process Line 4b Column 1 as follows:

Note: All line references refer to Form 944, revision 2024 and later.

IF	AND	THEN
Line 4b Column 1, has no amount,	Line 4b Column 2, has an amount,	Divide Line 4b, Column 2, amount by the tax percentage rate and edit the result on Line 4b Column 1. See Exhibit 3.11.13-11, Social Security, Medicare, & Wages Tax Rate/Factor Table, for the percentage rate to use based on the tax year filed.
Line 4b Column 1, has an amount,	Line 4b Column 2, has no amount,	a. If Line 4e is equal to the sum of Column 2 Lines 4a, 4c, and 4d, edit an asterisk (*) to the left of Line 4b. b. If Line 4e is not equal to the sum of Column 2 Lines 4a, 4c, and 4d, take no action and continue to process the return.
Line 4b Column 1, amount is the same as any of the Lines 4a, 4c, or 4d amounts,	Line 4b Column 2, has no amount,	a. If Line 4e is equal to the sum of Column 2 Lines 4a, 4c, and 4d, edit an asterisk (*) to the left of Line 4b. b. If Line 4e is not equal to the sum of Column 2 Lines 4a, 4c, and 4d, take no action and continue to process the return.
Line 4b Column 1, has negative amount,	Line 4b Column 2, has an amount,	Edit Line 4b Column 1 amount as a positive amount.
Line 4b Column 1, has negative amount,	Line 4b Column 2, has no amount,	Edit an asterisk (*) to the left of Line 4b.

(4) **2020 - 2023** - Process Line 4b Column 1 as follows:

Note: All line references refer to Form 944, revision 2020 - 2023.

IF	AND	THEN
Line 4b Column 1, has no amount,	Line 4b Column 2, has an amount,	Divide Line 4b, Column 2, amount by the tax percentage rate and edit the result on Line 4b Column 1. See Exhibit 3.11.13-11, Social Security, Medicare, & Wages Tax Rate/Factor Table, for the percentage rate to use based on the tax year filed.

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IF	AND	THEN
Line 4b Column 1, has an amount,	Line 4b Column 2, has no amount,	a. If Line 4e is equal to the sum of Column 2 Lines 4a, 4a(i), 4a(ii), 4c, and 4d, edit an asterisk (*) to the left of Line 4b. b. If Line 4e is not equal to the sum of Column 2 Lines 4a, 4a(i), 4a(ii), 4c, and 4d, take no action and continue to process the return.
Line 4b Column 1, amount is the same as any of the Lines 4a, 4a(i), 4a(ii), 4c, or 4d amounts,	Line 4b Column 2, has no amount,	a. If Line 4e is equal to the sum of Column 2 Lines 4a, 4a(i), 4a(ii), 4c, and 4d, edit an asterisk (*) to the left of Line 4b. b. If Line 4e is not equal to the sum of Column 2 Lines 4a, 4a(i), 4a(ii), 4c, and 4d, take no action and continue to process the return.
Line 4b Column 1, has negative amount,	Line 4b Column 2, has an amount,	Edit Line 4b Column 1 amount as a positive amount.
Line 4b Column 1, has negative amount,	Line 4b Column 2, has no amount,	Edit an asterisk (*) to the left of Line 4b.

(5) **2013 - 2019** - Process Line 4b Column 1 as follows:

Note: All line references refer to Form 944, revision 2013 - 2019.

IF	AND	THEN
Line 4b Column 1, has no amount,	Line 4b Column 2, has an amount,	Divide Line 4b, Column 2, amount by the tax percentage rate and edit the result on Line 4b Column 1. See Exhibit 3.11.13-11, Social Security, Medicare, & Wages Tax Rate/Factor Table, for the percentage rate to use based on the tax year filed.

IF	AND	THEN
Line 4b Column 1, has an amount,	Line 4b Column 2, has no amount,	a. If Line 4e is equal to the sum of Column 2 Lines 4a, 4c, and 4d, edit an asterisk (*) to the left of Line 4b. b. If Line 4e is not equal to the sum of Column 2 Lines 4a, 4c, and 4d, take no action and continue to process the return.
Line 4b Column 1, amount is the same as any of the Lines 4a, or 4c, or 4d amounts,	Line 4b Column 2, has no amount,	a. If Line 4e is equal to the sum of Column 2 Lines 4a, 4c, and 4d, edit an asterisk (*) to the left of Line 4b. b. If Line 4e is not equal to the sum of Column 2 Lines 4a, 4c, and 4d, take no action and continue to process the return.
Line 4b Column 1, has negative amount,	Line 4b Column 2, has an amount,	Edit Line 4b Column 1 amount as a positive amount.
Line 4b Column 1, has negative amount,	Line 4b Column 2, has no amount,	Edit an asterisk (*) to the left of Line 4b.

(6) **2006 - 2012** - Process Line 4b Column 1 as follows:

Note: All line references refer to Form 944, revision 2006 - 2012.

IF	AND	THEN
Line 4b Column 1, has no amount,	Line 4b Column 2, has an amount,	Divide Line 4b, Column 2, amount by the tax percentage rate and edit the result on Line 4b Column 1. See Exhibit 3.11.13-11, Social Security, Medicare, & Wages Tax Rate/Factor Table, for the percentage rate to use based on the tax year filed.
Line 4b Column 1, has an amount,	Line 4b Column 2, has no amount,	a. If Line 4d is equal to the sum of Column 2 Lines 4a and 4c, edit an asterisk (*) to the left of Line 4b. b. If Line 4d is not equal to the sum of Column 2 Lines 4a and 4c, take no action and continue to process the return.

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IF	AND	THEN
Line 4b Column 1, amount is the same as any of the Lines 4a, or 4c amounts,	Line 4b Column 2, has no amount,	a. If Line 4d is equal to the sum of Column 2 Lines 4a and 4c, edit an asterisk (*) to the left of Line 4b. b. If Line 4d is not equal to the sum of Column 2 Lines 4a and 4c, take no action and continue to process the return.
Line 4b Column 1, has negative amount,	Line 4b Column 2, has an amount,	Edit Line 4b Column 1 amount as a positive amount.
Line 4b Column 1, has negative amount,	Line 4b Column 2, has no amount,	Edit an asterisk (*) to the left of Line 4b.

3.11.13.19.4.5
(01-01-2025)
Line 4c (2014 & Later) - Taxable Medicare Wages & Tips (Form 944)

(1) Line 4c, Taxable Medicare Wages & Tips amount in Column 1 is multiplied by the taxable percentage rate listed on the form line to equal the tax in column 2.

(2) Ensure the amount is numeric and in dollars and cents.

(3) **2024 and later** - Process Line 4c Column 1 as follows:

Note: All line references refer to Form 944, revision 2024 and later.

IF	AND	THEN
Line 4c Column 1, has no amount,	Line 4c Column 2, has an amount,	Divide Line 4c, Column 2, amount by the tax percentage rate and edit the result on Line 4c Column 1. See Exhibit 3.11.13-11, Social Security, Medicare, & Wages Tax Rate/Factor Table, for the percentage rate to use based on the tax year filed. See Figure 3.11.13-44.
Line 4c Column 1, has an amount,	Line 4c Column 2, has no amount,	a. If Line 4e is equal to the sum of Column 2 Lines 4a, 4b, and 4d, edit an asterisk (*) to the left of Line 4c. b. If Line 4e is not equal to the sum of Column 2 Lines 4a, 4b, and 4d, take no action and continue to process the return.

IF	AND	THEN
Line 4c Column 1, amount is the same as any of the Line 4a, 4b, or 4d amounts,	Line 4c Column 2, has no amount,	a. If Line 4e is equal to the sum of Column 2 Lines 4a, 4b, and 4d, edit an asterisk (*) to the left of Line 4c. b. If Line 4e is not equal to the sum of Column 2 Lines 4a, 4b, and 4d, take no action and continue to process the return.
Line 4c Column 1, has negative amount,	Line 4c Column 2, has an amount,	Edit Line 4c Column 1 amount as a positive amount.
Line 4c Column 1, has negative amount,	Line 4c Column 2, has no amount,	Edit an asterisk (*) to the left of Line 4c.

Figure 3.11.13-44 Processing Line 4c, Column 1 from Line 4c, Column 2

(4)   **2020 - 2023** - Process Line 4c Column 1 as follows:

Note: All line references refer to Form 944, revision 2020 - 2023.

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IF	AND	THEN
Line 4c Column 1, has no amount,	Line 4c Column 2, has an amount,	Divide Line 4c, Column 2, amount by the tax percentage rate and edit the result on Line 4c Column 1. See Exhibit 3.11.13-11, Social Security, Medicare, & Wages Tax Rate/Factor Table, for the percentage rate to use based on the tax year filed.
Line 4c Column 1, has an amount,	Line 4c Column 2, has no amount,	a. If Line 4e is equal to the sum of Column 2 Lines 4a, 4a(i), 4a(ii), 4b, and 4d, edit an asterisk (*) to the left of Line 4c. b. If Line 4e is not equal to the sum of Column 2 Lines 4a, 4a(i), 4a(ii), 4b, and 4d, take no action and continue to process the return.
Line 4c Column 1, amount is the same as any of the Line 4a, 4a(i), 4a(ii), 4b, or 4d amounts,	Line 4c Column 2, has no amount,	a. If Line 4e is equal to the sum of Column 2 Lines 4a, 4a(i), 4a(ii), 4b, and 4d, edit an asterisk (*) to the left of Line 4c. b. If Line 4e is not equal to the sum of Column 2 Lines 4a, 4a(i), 4a(ii), 4b, and 4d, take no action and continue to process the return.
Line 4c Column 1, has negative amount,	Line 4c Column 2, has an amount,	Edit Line 4c Column 1 amount as a positive amount.
Line 4c Column 1, has negative amount,	Line 4c Column 2, has no amount,	Edit an asterisk (*) to the left of Line 4c.

(5) **2014 - 2019** - Process Line 4c Column 1 as follows:

Note: All line references refer to Form 944, revision 2013 - 2019.

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IF	AND	THEN
Line 4c Column 1, has no amount,	Line 4c Column 2, has an amount,	Divide Line 4c, Column 2, amount by the tax percentage rate and edit the result on Line 4c Column 1. See Exhibit 3.11.13-11, Social Security, Medicare, & Wages Tax Rate/Factor Table, for the percentage rate to use based on the tax year filed.
Line 4c Column 1, has an amount,	Line 4c Column 2, has no amount,	a. If Line 4e is equal to the sum of Column 2 Lines 4a, 4b, and 4d, edit an asterisk (*) to the left of Line 4c. b. If Line 4e is not equal to the sum of Column 2 Lines 4a, 4b, and 4d, take no action and continue to process the return.
Line 4c Column 1, amount is the same as any of the Lines 4a, 4b, or 4d amounts,	Line 4c Column 2, has no amount,	a. If Line 4e is equal to the sum of Column 2 Lines 4a, 4b, and 4d, edit an asterisk (*) to the left of Line 4c. b. If Line 4e is not equal to the sum of Column 2 Lines 4a, 4b, and 4d, take no action and continue to process the return.
Line 4c Column 1, has negative amount,	Line 4c Column 2, has an amount,	Edit Line 4c Column 1 amount as a positive amount.
Line 4c Column 1, has negative amount,	Line 4c Column 2, has no amount,	Edit an asterisk (*) to the left of Line 4c.

3.11.13.19.4.6
(01-01-2025)
Line 4d (2014 & Later) - Taxable Wages & Tips Subject to Additional Medicare Tax Withholding (Form 944)

(1) Line 4d, Taxable Wages & Tips Subject to Additional Tax Withholding amount in Column 1 is multiplied by the taxable percentage rate listed on the form line to equal the tax in column 2.

(2) Ensure the amount is numeric and in dollars and cents.

(3) **2024 and later** - Process Line 4d Column 1 as follows:

Note: All line references refer to Form 944, revision 2024 and later.

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IF	AND	THEN
Line 4d Column 1, has no amount,	Line 4d Column 2, has an amount,	Divide Line 4d, Column 2, amount by the tax percentage rate and edit the result on Line 4d Column 1. See Exhibit 3.11.13-11, Social Security, Medicare, & Wages Tax Rate/Factor Table, for the percentage rate to use based on the tax year filed.
Line 4d Column 1, has an amount,	Line 4d Column 2, has no amount,	a. If Line 4e is equal to the sum of Column 2 Lines 4a, 4b, and 4c, edit an asterisk (*) to the left of Line 4d. b. If Line 4e is not equal to the sum of Column 2 Lines 4a, 4b, and 4c, take no action and continue to process the return.
Line 4d Column 1, amount is the same as any of the Lines 4a, 4b, or 4c amounts,	Line 4d Column 2, has no amount,	a. If Line 4e is equal to the sum of Column 2 Lines 4a, 4b, and 4c, edit an asterisk (*) to the left of Line 4c. b. If Line 4e is not equal to the sum of Column 2 Lines 4a, 4b, and 4c, take no action and continue to process the return.
Line 4d Column 1, has negative amount,	Line 4d Column 2, has an amount,	Edit Line 4d Column 1 amount as a positive amount.
Line 4d Column 1, has negative amount,	Line 4d Column 2, has no amount,	Edit an asterisk (*) to the left of Line 4d.

(4) **2020 - 2023** - Process Line 4d Column 1 as follows:

Note: All line references refer to Form 944, revision 2020 - 2023.

IF	AND	THEN
Line 4d Column 1, has no amount,	Line 4d Column 2, has an amount,	Divide Line 4d, Column 2, amount by the tax percentage rate and edit the result on Line 4d Column 1. See Exhibit 3.11.13-11, Social Security, Medicare, & Wages Tax Rate/Factor Table, for the percentage rate to use based on the tax year filed.

IF	AND	THEN
Line 4d Column 1, has an amount,	Line 4d Column 2, has no amount,	a. If Line 4e is equal to the sum of Column 2 Lines 4a, 4a(i), 4a(ii), 4b, and 4c, edit an asterisk (*) to the left of Line 4d. b. If Line 4e is not equal to the sum of Column 2 Lines 4a, 4a(i), 4a(ii), 4b, and 4c, take no action and continue to process the return.
Line 4d Column 1, amount is the same as any of the Lines 4a, 4a(i), 4a(ii), 4b, or 4c amounts,	Line 4d Column 2, has no amount,	a. If Line 4e is equal to the sum of Column 2 Lines 4a, 4a(i), 4s(ii), 4b, and 4c, edit an asterisk (*) to the left of Line 4c. b. If Line 4e is not equal to the sum of Column 2 Lines 4a, 4a(i), 4a(ii), 4b, and 4c, take no action and continue to process the return.
Line 4d Column 1, has negative amount,	Line 4d Column 2, has an amount,	Edit Line 4d Column 1 amount as a positive amount.
Line 4d Column 1, has negative amount,	Line 4d Column 2, has no amount,	Edit an asterisk (*) to the left of Line 4d.

(5) **2014 - 2019** - Process Line 4d Column 1 as follows:

Note: All line references refer to Form 944, revision 2014 - 2019.

IF	AND	THEN
Line 4d Column 1, has no amount,	Line 4d Column 2, has an amount,	Divide Line 4d, Column 2, amount by the tax percentage rate and edit the result on Line 4d, Column 1. See Exhibit 3.11.13-11, Social Security, Medicare, & Wages Tax Rate/Factor Table, for the percentage rate to use based on the tax year filed.

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IF	AND	THEN
Line 4d Column 1, has an amount,	Line 4d Column 2, has no amount,	a. If Line 4e is equal to the sum of Column 2 Lines 4a, 4b, and 4c, edit an asterisk (*) to the left of Line 4d. b. If Line 4e is not equal to the sum of Column 2 Lines 4a, 4b, and 4c, take no action and continue to process the return.
Line 4d Column 1, amount is the same as any of the Lines 4a, 4b, or 4c amounts,	Line 4d Column 2, has no amount,	a. If Line 4e is equal to the sum of Column 2 Lines 4a, 4b, and 4c, edit an asterisk (*) to the left of Line 4d. b. If Line 4e is not equal to the sum of Column 2 Lines 4a, 4b, and 4c, take no action and continue to process the return.
Line 4d Column 1, has negative amount,	Line 4d Column 2, has an amount,	Edit Line 4d Column 1 amount as a positive amount.
Line 4d Column 1, has negative amount,	Line 4d Column 2, has no amount,	Edit an asterisk (*) to the left of Line 4d.

3.11.13.19.4.7
(01-01-2025)
Line 4e (2014 & Later) -
Total Social Security and
Medicare Taxes (Form
944)

(1) For 2014 and later, Line 4e, Total Social Security and Medicare Taxes amount is the sum of Column 2 amounts Lines 4a - 4d and is transcribed.

(2) **2014 and later** - Process Line 4e as follows:

Note: All line references refer to Form 944 revision 2014 and later.

IF	THEN
Line 4e is blank,	a. If Line 3 box has an entry, no editing is needed and continue to process the return. b. If Line 3 box has no entry, edit the sum of Lines 4a - 4d on Line 4e.
Line 4e has a dash, zero, or "none,"	a. If Line 3 box has an entry, no editing is needed and continue to process the return. b. If Line 3 box has no entry, edit a check in Line 3 box.

IF	THEN
Lines 4e and 5 amounts are the same,	a. If the sum of Lines 2 and 4e is the same as Line 5, edit an asterisk (*) to the left of Line 4e. b. If the sum of Lines 2 and 4e is not the same as Line 5, take no action and continue to review the return.
Line 4e has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.19.5
(01-01-2025)
Line 5 (2014 - 2022) - Total Taxes Before Adjustment (Form 944)

(1) Line 5, Total taxes before adjustment, is a transcribed entry.

(2) Process Line 5 as follows:

IF	THEN
Line 5 is blank,	a. If Line 3 box has an entry, edit the Lines 2 amount on Line 5. b. If Line 3 box has no entry, edit the sum of Lines 2 and 4e amount on Line 5
Line 5 is zero, dash or "none,"	a. If Line 3 box has an entry, no editing is needed and continue to process the return. b. If Line 3 box has no entry, edit an entry on Line 3 box.

3.11.13.19.6
(01-01-2024)
Line 6 (2014 & Later) - Current Year Adjustments (Form 944)

(1) Entries on Line 6 can be a positive, negative, or minus amount. Line 6 entries represent:

- Fractions of cents adjustments
- Sick pay adjustments to social security and Medicare
- Adjustments for tips and group-term life insurance

(2) An entry on Line 6 does not require a supporting statement for substantiation. Therefore, accept the taxpayer's entry.

(3) If Form 944-X is attached to support Line 6 only, DO NOT detach or process Form 944-X. Line through the document to show that its not to be processed.

(4) If the amount on Line 6 can be determined to be other than the conditions in (1) and Form 944-X is attached:

a. Edit an asterisk next to Line 6

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(5)   If the amount on Line 6 is the same as the amount on Line 5 or Line 7, consider the amount on Line 6 to be a misplaced entry. Edit an asterisk to the left of the Line 6 entry.

3.11.13.19.7
(01-01-2025)
Line 7 (2014 & Later) -
Total Taxes After
Adjustments (Form 944)

(1)   Line 7 is a T-line for 2014 - 2016. For 2017 and later, Line 7 will not be transcribed, however it will be necessary to compute this line.

(2)   Verify a negative amount on Line 7 by following the directions on the form itself:

   a.   If the amount on Line 7 is not correct, place an asterisk to the left of the negative amount and enter correct amount to the left of the asterisk.

(3)   Process Line 7 as follows:

IF	THEN
Line 7 is blank,	Compute only if needed to verify or compute Lines 9,10, 11 and 12. You will compute line 7 by combining lines 5 and 6.
Line 7 is blank, zero, dash or "none,"	Combine Line 5 and Line 6 and enter the result on Line 7.

3.11.13.19.8
(01-01-2025)
Line 8 (2024 & Later),
Line 8a (2020 - 2023), &
Line 8 (2017 - 2019) -
Qualified Small
Business Payroll Tax
Credit for Increasing
Research Activities
(Form 8974) (Form 944)

(1)   **2024 and later (Line 8), 2020 - 2023 (Line 8a) or 2017-2019 (Line 8)** - Process Line 8a/8 as follows:

Note: All line references refer to Form 944 revision 2017 and later.

IF	THEN

Line 8a/8 is blank, dash, zero or **none**,	a. If Form 8974 is attached:
	   1. Consider the Form 8974 as a loose Form.
	   2. Detach the Form 8974 and Route to your local Image Control Team (ICT).
	   3. Continue processing the return.
	
	b. If no Form 8974 is attached, no editing is needed and continue to review the return.

Line 8a/8 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 8a/8.
Line 8a/8 and Line 7 amounts are the same,	If the sum of Lines 5 and 6 amounts is the same as Line 7 amount, edit an asterisk (*) to the left of Line 8a/8.

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IF	THEN

Line 8a/8 has an amount for a tax year listed above,	a. If Form 8974 is attached:
	  1. Accept the entry and ensure the amount is dollars and cents.
	  2. Edit CCC "Q" bottom center margin.
	
	b. Form 8974 is not attached, edit Action Code 211, and correspond for the missing Form 8974 using Letter 21C.

3.11.13.19.9
(01-01-2025)
Line 8b (2020 - 2023) - Nonrefundable Portion of Credit for Qualified Sick and Family Leave Wages Leave Taken Before April 1, 2021 (Form 944)

(1) For 2020, Line 8b is listed as "Nonrefundable portion of credit for qualified sick and family leave wages from Worksheet 1".

(2) Process Line 8b as follows:

Note: All line references refer to Form 944 revision 2020 - 2023.

IF	THEN
Line 8b is blank, dash, zero or "none,"	No editing is needed and continue to review the return.
Line 8b has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 8b.
Lines 8b and 8a amounts are the same,	Form 8974 is attached showing the Line 8a amount, edit an asterisk (*) to the left of Line 8b.
Line 8b has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.19.10
(01-01-2023)
Line 8c (2020 & 2021) - Nonrefundable Portion of Employee Retention Credit (Form 944)

(1) For 2020, Line 8c was formerly "Nonrefundable portion of employee retention credit from Worksheet 1".

(2) **2020 and 2021** - Process Line 8c as follows:

Note: All line references refer to Form 944 revision 2020 and 2021.

IF	THEN
Line 8c is blank, dash, zero or "none,"	No editing is needed and continue to review the return.
Line 8c has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 8c.
Lines 8c and 8b amounts are the same,	Edit an asterisk (*) to the left of Line 8c.

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IF	THEN
Line 8c has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.19.11
(01-01-2025)
Line 8d (2021 - 2023) - Nonrefundable Portion of Credit for Qualified Sick and Family Leave Wages Leave Taken After March 31, 2021, and Before October 1, 2021 (Form 944)

(1)   For 2021, Line 8d is listed as "Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021".

(2)   Process Line 8d as follows:

Note: All line references refer to Form 944 revision 2021 - 2023.

IF	THEN
Line 8d is blank, dash, zero or "none,"	No editing is needed and continue to review the return.
Line 8d has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 8d.
Lines 8d and 8b amounts are the same,	Edit an asterisk (*) to the left of Line 8b.
Line 8d has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.19.12
(01-01-2024)
Line 8e (2022 & 2021) - Nonrefundable Portion of COBRA Premium Assistance Credit (Form 944)

(1)   **2022 and 2021** - Process Line 8e as follows:

Note: All line references refer to Form 944 revision 2022 and 2021.

IF	THEN
Line 8e has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 8e.

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IF	THEN

Line 8e and 8d amounts are the same,	a. If Line 8f is blank, zero, dash, or "none", edit an asterisk (*) to the left of Line 8e.
	b. if Line 8f has a numeric entry other than 0 (zero),
	  1. If a statement or document is attached showing the amount for Line 8e, edit the amount to Line 8e.
	  2. If the statement or document attached does not show the amount for Line 8e, correspond for Line 8e.
	  3. If no statement or document is attached, correspond for Line 8e.

Line 8e is blank, zero, dash or "none,"	a. If Line 8f is blank, zero, dash or "none", no editing is needed and continue to review the return.
	b. If Line 8f has a numeric entry other than 0 (zero):
	  1. If a statement or document is attached showing the amount for Line 8e, edit the amount to Line 8e.
	  2. If the statement or document attached does not show the amount for Line 8e, correspond for Line 8e.
	  3. If no statement or document is attached, correspond for Line 8e.

Line 8e has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.19.13
(01-01-2023)
Line 8f (2022 & 2021) - Number of Individuals Provided COBRA Premium Assistance (Form 944)

(1) **2022 and 2021** - Process Line 8f as follows:

Note: All line references refer to Form 944 revision 2022 and 2021.

IF	THEN
Line 8f has an entry for a tax year not listed above,	Edit an asterisk (*) to the left of Line 8f.

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IF	THEN
The entry on Line 8f is not in numeric format,	Edit an asterisk (*) to the left of Line 8f and edit the numeric equivalent to the left of the asterisk. ***Exception:*** Notations of "zero", "none", or "blank" do not need to be converted to a numeric equivalent.

Line 8f is blank, zero, dash, or "none,"	a. If Line 8e is blank, zero, dash, or "none", no editing is needed and continue to review the return.
	b. If Line 8e has an amount:
	  1. If a statement or document is attached showing number of individuals for Line 8f, edit the number to Line 8f.
	  2. If the statement or document attached does not show number of individuals for Line 8f, correspond for Line 8f.
	  3. If no statement or document is attached, correspond for Line 8f.

Lines 8f and 1 entry are the same	a. If Line 8e has an amount:
	  1. If there is an indication on the return or attachment that "No Employees for the quarter" or "No wages paid this quarter", do not correspond for Line 8f. Accept the entry.
	  2. If a statement or document is attached showing the number of individuals for Line 8f, edit the number to Line 8f.
	  3. If the statement or document attached does not show the number of individuals for Line 8f, correspond for Line 8f.
	  4. If no statement or document is attached, correspond for Line 8f.
	
	b. If Line 8e is blank, zero, dash or "none", edit an asterisk (*) to the left of Line 8f.

Line 8f has an amount for a tax year listed above,	Accept the entry and ensure it is in numeric format.

3.11.13.19.14
(01-01-2025)
**Line 8g (2021 - 2023) &
Line 8d (2020) - Total
Nonrefundable Credits
(Form 944)**

(1) This line is a non-transcribed entry and limited editing is needed to identify misplaced entries.

(2) **2023** - Process Line 8g as follows:

Note: All line references refer to Form 944 revision 2023.

IF	THEN
Line 8g is blank, zero, dash or "none,"	No editing is needed and continue to review the return.
Lines 8g and 8d amounts are the same,	If the sum of Lines 8a, and 8b amount is the same as Line 8g amount, then edit an asterisk (*) to the left of Line 8d.

(3) **2022 and 2021** - Process Line 8g as follows:

Note: All line references refer to Form 944 revision 2022 and 2021.

IF	THEN
Line 8g is blank, zero, dash or "none,"	No editing is needed and continue to review the return.
Lines 8g and 8e amounts are the same,	If the sum of Lines 8a, 8b, and 8d amounts is the same as Line 8g amount, then edit an asterisk (*) to the left of Line 8e.

(4) **2020** - Process Line 8d as follows:

Note: All line references refer to Form 944 revision 2020.

IF	THEN
Line 8d is blank, zero, dash or "none,"	No editing is needed and continue to review the return.
Lines 8d and 8c amounts are the same,	If the sum of Lines 8a, and 8b amounts is the same as Line 8d amount, then edit an asterisk (*) to the left of Line 8c.

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3.11.13.19.15
(01-01-2025)
**Line 9 (2017 & Later) -
Total Taxes After
Adjustments and
Nonrefundable Credits
(Form 944)**

(1) For 2017-2019, Line 9 is listed as "Total taxes after adjustments and credits".

(2) This line is a transcribed entry and limited editing is needed to identify misplaced entries.

(3) **2024 and later** - Process Line 9 as follows:

Note: All line references refer to Form 944 revision 2024 and later.

IF	THEN
Line 9 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 9.
Line 9 is blank, zero, dash or "none,"	Subtract Line 8 amount from Line 7 amount and edit the result on Line 9.
Lines 9 and 7 amounts are not the same,	Accept the entry and ensure the amount is dollars and cents.
Line 9 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

(4) **2023** - Process Line 9 as follows:

Note: All line references refer to Form 944 revision 2023.

IF	THEN
Line 9 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 9.
Line 9 is blank, zero, dash or "none,"	Subtract Line 8g amount from Line 7 amount and edit the result on Line 9.
Lines 9 and 8g amounts are the same,	If the sum of Lines 8a, 8b, and 8d amounts is the same as Line 8g amount, subtract Line 8g amount from Line 7 amount and edit the result to Line 9.
Line 9 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

(5) **2022** - Process Line 9 as follows:

Note: All line references refer to Form 944 revision 2022.

IF	THEN
Line 9 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 9.

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IF	THEN
Line 9 is blank, zero, dash or "none,"	Subtract Line 8g amount from Line 7 amount and edit the result on Line 9.
Lines 9 and 8g amounts are the same,	If the sum of Lines 8a, 8b, 8d, and 8e amounts is the same as Line 8g amount, subtract Line 8g amount from Line 7 amount and edit the result to Line 9.
Line 9 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

(6) **2021** - Process Line 9 as follows:

Note: All line references refer to Form 944 revision 2021.

IF	THEN
Line 9 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 9.
Line 9 is blank, zero, dash or "none,"	Subtract Line 8g amount from Line 7 amount and edit the result on Line 9.
Lines 9 and 8g amounts are the same,	If the sum of Lines 8a, 8b, 8c, 8d, and 8e amounts is the same as Line 8g amount, subtract Line 8g amount from Line 7 amount and edit the result to Line 9.
Line 9 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

(7) **2020** - Process Line 9 as follows:

Note: All line references refer to Form 944 revision 2020.

IF	THEN
Line 9 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 9.
Line 9 is blank, zero, dash or "none,"	Subtract Line 8d amount from Line 7 amount and edit the result on Line 9.

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IF	THEN
Lines 9 and 8d amounts are the same,	If the sum of Lines 8a, 8b, and 8c amounts is the same as Line 8d amount, subtract Line 8d amount from Line 7 amount and edit the result to Line 9.
Line 9 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

(8)   **2017-2019** - Process Line 9 as follows:

Note: All line references refer to Form 944 revision 2017 - 2019.

IF	THEN
Line 9 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 9.
Line 9 is blank, zero, dash or "none,"	Subtract Line 8 amount from Line 7 amount and edit the result on Line 9.
Lines 9 and 8 amounts are the same,	If the sum of Lines 5 and 6 amounts is the same as Line 9 amount, edit an asterisk (*) to the left of Line 8.
Line 9 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.19.16
(01-01-2025)
Line 10 (2024 & Later), Line 10a (2020 - 2023), Line 10 (2017 - 2019), & Line 8 (2014 - 2016) - Total Deposits Including Overpayment Applied From a Prior Year and Form 943-X, 944-X(SP), 941-X, or 941-X(PR) (Form 944)

(1)   **2024 and later** - Process Line 10 as follows:

Note: All line references refer to Form 944 revision 2024 and later.

IF	THEN
Line 10 is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 10 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 10.
Lines 10 and 9 amounts are the same,	If Line 7 amount subtracted by Line 8 amount is the same as Line 10 amount, edit an asterisk (*) to the left of Line 10.
Line 10 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

(2)   **2021 - 2023** - Process Line 10a as follows:

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Note: All line references refer to Form 944 revision 2021 - 2023.

IF	THEN
Line 10a is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 10a has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 10a.
Lines 10a and 9 amounts are the same,	If Line 7 amount subtracted by Line 8g amount is the same as Line 10a amount, edit an asterisk (*) to the left of Line 10a.
Line 10a has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

(3) **2020** - Process Line 10a as follows:

Note: All line references refer to Form 944 revision 2020.

IF	THEN
Line 10a is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 10a has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 10a.
Lines 10a and 9 amounts are the same,	If Line 7 amount subtracted by Line 8d amount is the same as Line 10a amount, edit an asterisk (*) to the left of Line 10a.
Line 10a has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

(4) **2017 - 2019** - Process Line 10 as follows:

Note: All line references refer to Form 944 revision 2017 - 2019.

IF	THEN
Line 10 is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 10 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 10.
Lines 10 and 9 amounts are the same,	If Line 7 amount subtracted by Line 8 amount is the same as Line 10 amount, edit an asterisk (*) to the left of Line 10.

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IF	THEN
Line 10 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

(5) **2014 - 2016** - Process Line 8 as follows:

Note: All line references refer to Form 944 revision 2014 - 2016.

IF	THEN
Line 8 is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 8 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 8.
Lines 8 and 7 amounts are the same,	If the sum of Lines 5 and 6 amounts is the same as Line 8 amount, edit an asterisk (*) to the left of Line 8.
Line 8 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.19.17
(01-01-2023)
**Line 10b (2020) -
Deferred Amount of
Employer Social
Security Tax (Form 944)**

(1) **2020** - Process Line 10b as follows:

Note: All line references refer to Form 944 revision 2020.

IF	THEN
Line 10b is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 10b has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 10b.
Lines 10b and 10a amounts are the same,	Edit an asterisk (*) to the left of Line 10b.
Line 10b has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.19.18
(01-01-2023)
Line 10c (2020) - Deferred Amount of Employee Social Security Tax (Form 944)

(1) **2020** - Process Line 10c as follows:

Note: All line references refer to Form 944 revision 2020.

IF	THEN
Line 10c is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 10c has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 10c.
Lines 10c and 10b amounts are the same,	Edit an asterisk (*) to the left of Line 10c.
Line 10c entry is valid for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.19.19
(01-01-2025)
Line 10d (2020 - 2023) - Refundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken Before April 1, 2021 (Form 944)

(1) For 2020 Line 10d is listed as "Refundable Portion of Credit for Qualified Sick and Family Leave Wages From worksheet 1".

(2) **2021 - 2023** - Process Line 10d as follows:

Note: All line references refer to Form 944 revision 2021 - 2023.

IF	THEN
Line 10d is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 10d has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 10d.
Lines 10d and 10a amounts are the same,	Edit an asterisk (*) to the left of Line 10d.
Line 10d entry is valid for a tax year and listed above,	Accept the entry and ensure the amount is dollars and cents.

(3) **2020** - Process Line 10d as follows:

Note: All line references refer to Form 944 revision 2020.

IF	THEN
Line 10d is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 10d has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 10d.
Lines 10d and 10c amounts are the same,	Edit an asterisk (*) to the left of Line 10d.

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IF	THEN
Line 10d entry is valid for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.19.20
(01-01-2023)
Line 10e (2020 & 2021) - Refundable Portion of Employee Retention Credit (Form 944)

(1)   For 2020, Line 10e is listed as "Refundable portion of employee retention credit from Worksheet 1".

(2)   **2021 and 2020** - Process Line 10e as follows:

Note: All line references refer to Form 944 revision 2021 and 2020.

IF	THEN
Line 10e is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 10e has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 10e.
Lines 10e and 10d amounts are the same,	Edit an asterisk (*) to the left of Line 10e.
Line 10e entry is valid for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.19.21
(01-01-2025)
Line 10f (2021 - 2023) - Refundable Portion of Credit for Qualified Sick & Family Leave Wages for Leave Taken After March 31, 2021 & Before October 1, 2021 (Form 944)

(1)   For 2021, Line 10f is listed as "Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021".

(2)   **2022 and 2023** - Process Line 10f as follows:

Note: All line references refer to Form 944 revision 2022 and 2023.

IF	THEN
Line 10f is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 10f has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 10f.
Lines 10f and 10d amounts are the same,	Edit an asterisk (*) to the left of Line 10f.
Line 10f entry is valid for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

(3)   **2021** - Process Line 10f as follows:

Note: All line references refer to Form 944 revision 2021.

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IF	THEN
Line 10f is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 10f has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 10f.
Lines 10f and 10e amounts are the same,	Edit an asterisk (*) to the left of Line 10f.
Line 10f entry is valid for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.19.22
(01-01-2023)
Line 10g (2022 & 2021) - Refundable Portion of COBRA Premium Assistance Credit (Form 944)

(1) **2022 and 2021** - Process Line 10g as follows:

Note: All line references refer to Form 944 revision 2022 and 2021.

IF	THEN
Line 10g is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 10g has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 10g.
Line 10g and 10f amounts are the same,	Edit an asterisk (*) to the left of Line 10g.
Line 10g has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.19.23
(01-01-2025)
Line 10h (2021 - 2023) & Line 10f (2020) - Total Deposits and Refundable Credits (Form 944)

(1) For 2020, Line 10h is listed as Line "10f Total deposits, deferrals, and refundable credits."

(2) This line is not transcribed and limited editing is needed to identify misplaced entries.

(3) **2023** - Process Line 10h as follows:

Note: All line references refer to Form 944 revision 2023.

IF	THEN
Line 10h is blank, zero, dash or "none,"	No editing is needed. Continue to review the return.
Lines 10h and 10f amounts are the same,	If the sum of Lines 10a, and 10d amounts is the same as Line 10f amount, edit an asterisk (*) to the left of Line 10f.

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(4)   **2022 and 2021** - Process Line 10h as follows:

Note: All line references refer to Form 944 revision 2022 and 2021.

IF	THEN
Line 10h is blank, zero, dash or "none,"	No editing is needed. Continue to review the return.
Lines 10h and 10g amounts are the same,	If the sum of Lines 10a, 10d, and 10f amounts is the same as Line 10g amount, edit an asterisk (*) to the left of Line 10g.

(5)   **2020** - Process Line 10f as follows:

Note: All line references refer to Form 944 revision 2020.

IF	THEN
Line 10f is blank, zero, dash or "none,"	No editing is needed. Continue to review the return.
Lines 10f and 10e amounts are the same,	If the sum of Lines 10a, 10b, 10c, and 10d amounts is the same as Line 10f amount, edit an asterisk (*) to the left of Line 10e.

3.11.13.19.24
(01-01-2023)
**Line 10i (2021) &
Line 10g (2020) - Total
Advances Received
Filing Form(s) 7200 for
the Year (Form 944)**

(1)   **2021** - Process Line 10i as follows:

Note: All line references refer to Form 944 revision 2021.

IF	THEN
Line 10i is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 10i has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 10i.
Line 10i and 10h amounts are the same,	If the sum of Lines 10a, 10d, 10e, 10f, and 10g amounts is the same as Line 10h amount, then edit an asterisk (*) to the left of Line 10i.
Line 10i has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

(2)   **2020** - Process Line 10g as follows:

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Note: All line references refer to Form 944 revision 2020.

IF	THEN
Line 10g is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 10g has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 10g.
Line 10g and 10f amounts are the same,	If the sum of Lines 10a, 10b, 10c, 10d, and 10e amounts is the same as Line 10f amount, edit an asterisk (*) to the left of Line 10g.
Line 10g has an amount for a tax listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.19.25
(01-01-2025)
Line 10j (2021) &
Line 10h (2020) - Total
Deposits & Refundable
Credits Less Advances
(Form 944)

(1)   For 2020, Line 10j was formerly Line 10h ″Total deposits, deferrals, and re-fundable credits less advances″.

(2)   This line is not transcribed and limited editing is needed to identify misplaced entries.

(3)   **2021** - Process Line 10j as follows:

Note: All line references refer to Form 944 revision 2021.

IF	THEN
Line 10j is blank, zero, dash or "none,"	No editing is needed. Continue to review the return.
Lines 10j and 10i amounts are the same,	If Lines 10h and 10j amounts are the same, edit an asterisk (*) to the left of Line 10i.

(4)   **2020** - Process Line 10h as follows:

Note: All line references refer to Form 944 revision 2020.

IF	THEN
Line 10h is blank, zero, dash or "none,"	No editing is needed. Continue to review the return.
Lines 10h and 10g amounts are the same,	If Lines 10f and 10j amounts are the same, edit an asterisk (*) to the left of Line 10g.

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3.11.13.19.26
(01-01-2025)
Lines 11/12 (2014 & Later) - Balance Due / Overpayment (Form 944)

(1) **2024 and later** - Process Line 11 and 12 as follows:

Note: All line references refer to Form 944 revision 2024 and later.

IF	THEN
Lines 11 and 12 are blank, zero, dash or "none,"	a. If Line 9 amount is more than Line 10 amount, subtract Line 10 amount from Line 9 amount and edit the result to Line 11. See Figure 3.11.13-45. b. If Line 10 amount is more than Line 9 amount, subtract Line 9 amount from Line 10 amount and edit the result to Line 12.
Lines 11 and 12 amounts are the same,	a. If Line 9 amount is more than Line 10 amount, then edit an asterisk (*) to the left of Line 12. b. If Line 10 amount is more than Line 9 amount, then edit an asterisk (*) to the left of Line 11. See Figure 3.11.13-46.
Line 11 has an amount,	If Line 10 amount is more than Line 9 amount, then edit the Line 11 amount to Line 12.
Line 12 has an amount,	If Line 9 amount is more than Line 10 amount, then edit the Line 12 amount to Line 11.

(2) **2020, 2022 and 2023** - Process Line 11 and 12 as follows:

Note: All line references refer to Form 944 revision 2020, 2022 and 2023.

IF	THEN
Lines 11 and 12 are blank, zero, dash or "none,"	a. If Line 9 amount is more than Line 10h amount, subtract Line 10h amount from Line 9 amount and edit the result to Line 11. b. If Line 10h amount is more than Line 9 amount, subtract Line 9 amount from Line 10h amount and edit the result to Line 12.
Lines 11 and 12 amounts are the same,	a. If Line 9 amount is more than Line 10h amount, then edit an asterisk (*) to the left of Line 12. b. If Line 10h amount is more than Line 9 amount, then edit an asterisk (*) to the left of Line 11.
Line 11 has an amount,	If Line 10h amount is more than Line 9 amount, then edit the Line 11 amount to Line 12.
Line 12 has an amount,	If Line 9 amount is more than Line 10h amount, then edit the Line 12 amount to Line 11.

(3) **2021** - Process Line 11 and 12 as follows:

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Note: All line references refer to Form 944 revision 2021.

IF	THEN
Lines 11 and 12 are blank, zero, dash or "none,"	a. If Line 9 amount is more than Line 10j amount, subtract Line 10j amount from Line 9 amount and edit the result to Line 11. b. If Line 10j amount is more than Line 9 amount, subtract Line 9 amount from Line 10j amount and edit the result to Line 12.
Lines 11 and 12 amounts are the same,	a. If Line 9 amount is more than Line 10j amount, then edit an asterisk (*) to the left of Line 12. b. If Line 10j amount is more than Line 9 amount, then edit an asterisk (*) to the left of Line 11.
Line 11 has an amount,	If Line 10j amount is more than Line 9 amount, then edit the Line 11 amount to Line 12.
Line 12 has an amount,	If Line 9 amount is more than Line 10j amount, then edit the Line 12 amount to Line 11.

(4) **2017 - 2019** - Process Line 11 and 12 as follows:

Note: All line references refer to Form 944 revision 2017 - 2019.

IF	THEN
Lines 11 and 12 are blank, zero, dash or "none,"	a. If Line 9 amount is more than Line 10 amount, subtract Line 10 amount from Line 9 amount and edit the result to Line 11. b. If Line 10 amount is more than Line 9 amount, subtract Line 9 amount from Line 10 amount and edit the result to Line 12.
Lines 11 and 12 amounts are the same,	a. If Line 9 amount is more than Line 10 amount, then edit an asterisk (*) to the left of Line 12. b. If Line 10 amount is more than Line 9 amount, then edit an asterisk (*) to the left of Line 11.
Line 11 has an amount,	If Line 10 amount is more than Line 9 amount, then edit the Line 11 amount to Line 12.
Line 12 has an amount,	If Line 9 amount is more than Line 10 amount, then edit the Line 12 amount to Line 11.

(5) **2014 - 2016** - Process Line 11 and 12 as follows:

Note: All line references refer to Form 944 revision 2014 - 2016.

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IF	THEN
Lines 11 and 12 are blank, zero, dash or "none,"	a. If Line 7 amount is more than Line 8 amount, subtract Line 8 amount from Line 7 amount and edit the result to Line 11. b. If Line 8 amount is more than Line 7 amount, subtract Line 7 amount from Line 8 amount and edit the result to Line 12.
Lines 11 and 12 amounts are the same,	a. If Line 7 amount is more than Line 8 amount, then edit an asterisk (*) to the left of Line 12. b. If Line 8 amount is more than Line 7 amount, then edit an asterisk (*) to the left of Line 11.
Line 11 has an amount,	If Line 8 amount is more than Line 7 amount, then edit the Line 11 amount to Line 12.
Line 12 has an amount,	If Line 7 amount is more than Line 8 amount, then edit the Line 12 amount to Line 11.

6	**Current year's adjustments** (see instructions)	6	.
7	**Total taxes after adjustments.** Combine lines 5 and 6	7	1,981.62
8	Qualified small business payroll tax credit for **increasing research activities.** Attach Form 8974	8	.
9	**Total taxes after adjustments and nonrefundable credits.** Subtract line 8 from line 7 . . .	9	1,981.62
10	**Total deposits** for this year, including overpayment applied from a prior year and overpayments applied from Form 944-X, 941-X, or 941-X (PR)	10	1,525.63
11	**Balance due.** If line 9 is more than line 10, enter the difference and see instructions	11	**455.99**
12	**Overpayment.** If line 10 is more than line 9, enter the difference [.] Check one: ☐ Apply to next return. ☐ Send a refund.		

RECEIVED 01152025 OGDEN UT IRS-OSC
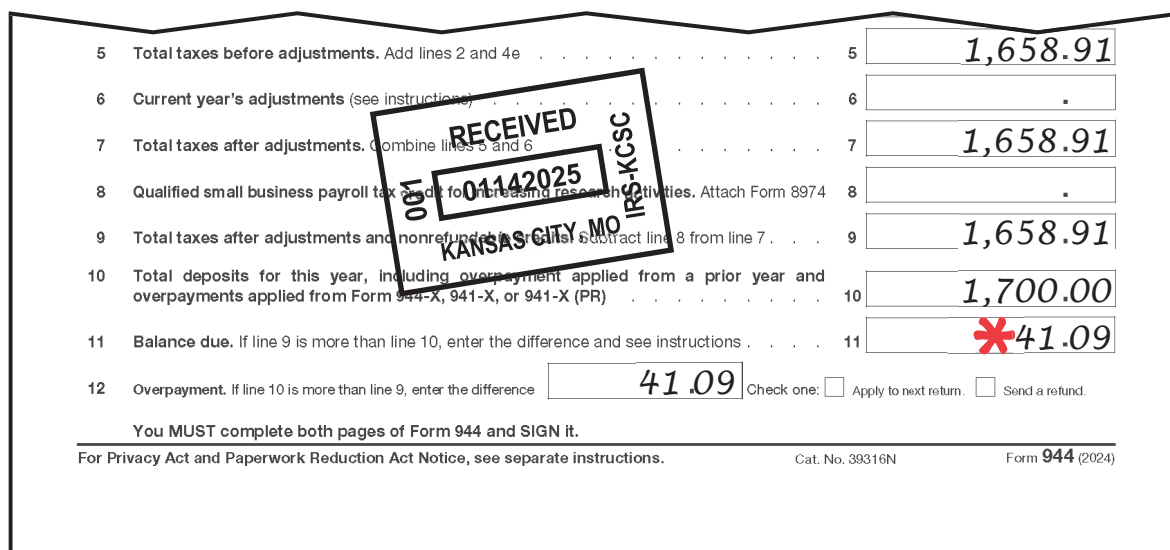
You MUST complete both pages of Form 944 and SIGN it.

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.   Cat. No. 39316N   Form **944** (2024)

Figure 3.11.13-45 Processing Line 11 when the entry on Line 9 is more than the Entry on Line 10

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                    33485045   Any line marked with a #
                                                                         is for **Official Use Only**

Figure 3.11.13-46 Deleting a Misplaced Entry on Line 11 (Line 8 is More than Line 7)

3.11.13.19.27
(01-01-2025)
Line 13 (2014 & Later) -
Check One Boxes -
Schedule Indicator Code
(SIC) (Form 944)

(1) Depending on their tax liability in previous years, the taxpayer must complete Record of Federal Tax Liability (ROFTL) on Form 944, or Form 945-A, Annual Record of Federal Tax Liability.

(2) The taxpayer must show by checking one of the boxes which will determine the Schedule Indicator Code (SIC) for which Record of Federal Tax Liability (ROFTL) they are to complete:

Year	Line
2014 and later	Line 13 Check Boxes

(3) Form 944 ROFTL and 945-A ROFTL **is not required** when the following lines are less than $2,500:

Year	Line
2024 and later	Line 9 - Total Taxes After Adjustments and Nonre-fundable Credits (If Line 9 is blank, subtract line 8 from line 7)
2021 - 2023	Line 9 - Total Taxes After Adjustments and Nonre-fundable Credits (If Line 9 is blank, subtract line 8g from line 7)
2020	Line 9 - Total Taxes After Adjustments and Nonre-fundable Credits (If Line 9 is blank, subtract line 8d from line 7)
2017 - 2019	Line 9 - Total Taxes After Adjustments (If Line 9 is blank, subtract line 8 from line 7)
2014 - 2016	Line 7 - Total Taxes After Adjustments (If Line 7 is blank, add lines 5 and 6)

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(4) Form 945-A is required when the taxpayer is a semiweekly depositor, or they accumulated $100,000 or more of liability on any day during a deposit period.

(5) The Schedule Indicator Code (SIC) is used by Code and Edit to remove the requirement for data entry to capture the ROFTL information when it is determined the ROFTL is unnecessary incomplete or outside of the tolerance.

(6) Edit the applicable SIC in the right margin, at the end of the "Part 1: Answer these questions..." line (Form 944).

SIC CODE	CONDITIONS
1	**Edit SIC 1 when:** • Any line listed in paragraph (3) above has an amount less than $2,500. • Any line listed in paragraph (3) above has an amount of $2,500.00 or more and the ROFTL is incomplete or blank, • The return shows all zeros or is non-taxable. • Negative or minus (-) amount appears in the ROFTL (Form 944, and/or Form 945-A). • A statement of **"Unbanked Taxpayer"** is attached and any line listed in paragraph (3) has an amount of less than $2,500. • Return prepared under IRC 6020(b). *Note:* If the taxpayer completes the ROFTL and Form 945-A is attached and any of the condition above are met, edit SIC 1 to show ROFTL is not to be entered by ISRP.
2	A statement of **"Unbanked Taxpayer"** is attached and any line listed in paragraph (3) has an amount of $2,500.00 or more.

3.11.13.19.28
(01-01-2025)
Lines 13a - 13l (2014 & Later) - Monthly Summary of Federal Tax Liability / Form 945-A (Form 944)

(1) Perfect the Form 944 ROFTL, or Form 945-A as follows:

IF	THEN
The taxpayer completes more than one Form 945-A,	Combine the Daily Tax Liabilities from each Form 945-A to one Form 945-A and "/" (line through) the Forms 945-A that are not to be entered. *Note:* If one or more Form 945-A is a duplicate, do not include the amounts from the duplicate form(s) and edit a slash (/) on the duplicate form(s).

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                                                                            Any line marked with a #
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IF	THEN
Form 944, ROFTL are blank but Form 945-A has only monthly amounts,	1. Edit the monthly totals from Form 945-A to the applicable monthly line(s) of the ROFTL on Form 944. 2. Line through "(/)" the Form 945-A.
The taxpayer competes both ROFTL - Form 944, and Form 945-A	1. ISRP will pick up both entries and Master file will determine the correct entry. 2. If a negative or minus (-) amount appears on Form 944 ROFTL, line through the ROFTL with the negative or minus (-) to ensure it will not be captured.
The taxpayer does not complete the ROFTL area on Form 944, but completes an attachment in the same format as the ROFTL or the Form 945-A,	Put the attachment or Form 945-A immediately behind the Form 944. Do not write the taxpayers figures in the ROFTL area.
Form 945-A shows an entry for a day which is not in that month (i.e., an entry for February 29th, and it is not leap year),	1. Asterisk (*) to the left of the entry., 2. Enter the amount to the last valid day of the month. 3. If an entry already exists in the field, add the amounts together. Asterisk (*) to the left of the taxpayer's entry and enter the result to the left of the asterisk. (An exception would be more than one entry on the same line, add figures together, and put the total to the left of the line).

(2) Combine multiple deposits shown on the same line and enter the correct amount to the left of the asterisk (*).

3.11.13.19.29
(01-01-2025)
Line 14 (2014 & Later) - Business Closed/Stopped Paying Wages and Final Date Wages Paid (Form 944)

(1) If the taxpayer has checked the "If your business has closed or you have stopped paying wages" box, edit a CCC "F". See IRM 3.11.13.10.3, Non-Taxable Returns With No Line Entries.

(2) If the taxpayer indicates in another location on the return, or in an attachment, that the return being filed is their final return with a notation such as (but not limited to) "Final," "Out of Business", "No Longer Have Employees", "Deceased", "Liquidation", "Dissolved", etc. then the "Final Return" box on Line 14, must be checked and a date when final wages were paid must be provided.

Note: Do not edit CCC "F," if the date of Final Wages is after the last day of the return's Tax Period.

(3) If the taxpayer did not check the box, the Code and Edit examiner must check the box and edit a CCC "F" in the designated location.

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(4) If the taxpayer did not provide a date when final wages were paid, and the return shows tax data, then correspond for the Date of Final Wages. See IRM 3.11.13.12.2, Computer Condition Codes (CCC) for when to edit or not to edit CCC **F**.

3.11.13.19.30
(01-01-2025)
Line 15 (2020 - 2023),
Qualified Health Plan
Expenses Allocable to
Qualified Sick Leave
Wages for Leave Taken
Before April 1, 2021
(Form 944)

(1) For 2020 Line 15 is listed as "Qualified health plan expenses allocable to qualified sick leave wages".

(2) **2020 - 2023** - Process Line 15 as follows:

Note: All line references refer to Form 944, revision 2020 - 2023.

IF	THEN
Line 15 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 15 is blank,	a. If a statement or document is attached showing the amount for Line 15, edit the amount on Line 15. b. If the statement or document attached does not show the amount for Line 15, no editing is needed and continue to review the return.
Line 15 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 15.
Line 15 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.19.31
(01-01-2025)
Line 16 (2020 - 2023) -
Qualified Health Plan
Expenses Allocable to
Qualified Family Leave
Wages for Leave Taken
Before April 1, 2021
(Form 944)

(1) For 2020 Line 16 is listed as "Qualified health plan expenses allocable to qualified family leave wages".

(2) **2020 - 2023** - Process Line 16 as follows:

Note: All line references refer to Form 944, revision 2020 - 2023.

IF	THEN
Line 16 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 16 is blank,	a. If a statement or document is attached showing the amount for Line 16, edit the amount on Line 16. b. If the statement or document attached does not show the amount for Line 16, no editing is needed and continue to review the return.

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IF	THEN
Line 16 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 16.

Lines 16 and 15 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 16 and/or 15:
	   1. If the amount shown does not belong on Line 16, edit an asterisk (*) to the left of Line 16.
	   2. If an amount for Line 16 is shown and is different than the Line 16 reported amount, edit the amount to Line 16.
	
	b. If no statement or document is attached, edit an asterisk (*) to the left of Line 16.

Line 16 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.19.32
(01-01-2023)
Line 17 (2020 & 2021) - Qualified Wages for the Employee Retention Credit (Form 944)

(1) **2020 and 2021** - Process Line 17 as follows:

Note: All line references refer to Form 944, revision 2020 and 2021.

IF	THEN
Line 17 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 17 is blank,	a. If a statement or document is attached showing the amount for Line 17, edit the amount on Line 17. b. If the statement or document attached does not show the amount for Line 17, no editing is needed and continue to review the return.
Line 17 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 17.

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IF	THEN

Lines 17 and 16 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 17 and/or 16:
	   1. If the amount shown does not belong on Line 17, edit an asterisk (*) to the left of Line 17.
	   2. If an amount for Line 17 is shown and is different than the Line 17 reported amount, edit the amount to Line 17.
	
	b. If no statement or document is attached, edit an asterisk (*) to the left of Line 17.

Line 17 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.19.33
(01-01-2023)
Line 18 (2020 & 2021) - Qualified Health Plan Expenses for Employee Retention Credit (Form 944)

(1)   For 2020, Line 18 is listed as "Qualified health plan expenses allocable to wages reported on line 17".

(2)   **2020 and 2021** - Process Line 18 as follows:

Note: All line references refer to Form 944, revision 2020 and 2021.

IF	THEN
Line 18 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 18 is blank,	a. If a statement or document is attached showing the amount for Line 18, edit the amount on Line 18. b. If the statement or document attached does not show the amount for Line 18, no editing is needed and continue to review the return.
Line 18 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 18.

IF	THEN

Lines 18 and 17 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 18 and/or 17:
	  1. If the amount shown does not belong on Line 18, edit an asterisk (*) to the left of Line 18.
	  2. If an amount for Line 18 is shown and is different than the Line 18 reported amount, edit the amount to Line 18.
	
	b. If no statement or document is attached, edit an asterisk (*) to the left of Line 18.

Line 18 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.19.34
(01-01-2023)
Line 19 (2020) - Credit From Form 5884-C Line 11 for the Year (Form 944)

(1) **2020** - Process Line 19 as follows:

Note: All line references refer to Form 944 revision 2020.

IF	THEN
Line 19 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 19 is blank,	a. If a statement or document is attached showing the amount for Line 19, edit the amount on Line 19. b. If the statement or document attached does not show the amount for Line 19, no editing is needed and continue to review the return.
Line 19 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 19.

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IF	THEN

Lines 19 and 18 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 19 and/or 18:
	  1. If the amount shown does not belong on Line 19, edit an asterisk (*) to the left of Line 19.
	  2. If an amount for Line 19 is shown and is different than the Line 19 reported amount, edit the amount to Line 19.
	
	b. If no statement or document is attached, edit an asterisk (*) to the left of Line 19.

Line 19 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.19.35
(01-01-2025)
Line 19 (2021 - 2023) - Qualified Sick Leave Wages for Leave Taken After March 31, 2021, and Before October 1, 2021 (Form 944)

(1)   For 2021, Line 19 is listed as "Qualified sick leave wages for leave taken after March 31, 2021".

(2)   **2021 - 2023** - Process Line 19 as follows:

Note: All line references refer to Form 944, revision 2021 - 2023.

IF	THEN
Line 19 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 19 is blank,	a. If a statement or document is attached showing the amount for Line 19, edit the amount on Line 19. b. If the statement or document attached does not show the amount for Line 19, no editing is needed and continue to review the return.
Line 19 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 19.

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IF	THEN
Lines 19 and 18 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 19 and/or 18: 　1. If the amount shown does not belong on Line 19, edit an asterisk (*) to the left of Line 19. 　2. If an amount for Line 19 is shown and is different than the Line 19 reported amount, edit the amount to Line 19. b. If no statement or document is attached, edit an asterisk (*) to the left of Line 19.
Line 19 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.19.36
(01-01-2025)
Line 20 (2021 - 2023) - Qualified Health Plan Expense Allocable to Qualified Sick Leave Wages Reported on Line 19 (Form 944)

(1) **2021 - 2023** - Process Line 20 as follows:

Note: All line references refer to Form 944, revision 2021 - 2023.

IF	THEN
Line 20 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 20 is blank,	a. If a statement or document is attached showing the amount for Line 20, edit the amount on Line 20. b. If the statement or document attached does not show the amount for Line 20, no editing is needed and continue to review the return.
Line 20 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 20.

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IF	THEN
Lines 20 and 19 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 20 and/or 19: 1. If the amount shown does not belong on Line 20, edit an asterisk (*) to the left of Line 20. 2. If an amount for Line 20 is shown and is different than the Line 20 reported amount, edit the amount to Line 20. b. If no statement or document is attached, edit an asterisk (*) to the left of Line 20.
Line 20 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.19.37
(01-01-2025)
Line 21 (2021 - 2023) - Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Sick Leave Wages Reported on Line 19 (Form 944)

(1) **2021 - 2023** - Process Line 21 as follows:

Note: All line references refer to Form 944 revision 2021 - 2023.

IF	THEN
Line 21 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 21 is blank,	a. If a statement or document is attached showing the amount for Line 21, edit the amount on Line 21. b. If the statement or document attached does not show the amount for Line 21, no editing is needed and continue to review the return.
Line 21 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 21.

IF	THEN
Lines 21 and 20 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 21 and/or 20: 　1. If the amount shown does not belong on Line 21, edit an asterisk (*) to the left of Line 21. 　2. If an amount for Line 21 is shown and is different than the Line 21 reported amount, edit the amount to Line 21. b. If no statement or document is attached, edit an asterisk (*) to the left of Line 21.
Line 21 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.19.38
(01-01-2025)
Line 22 (2021 - 2023) - Qualified Family Leave Wages for Leave Taken After March 31, 2021, and Before October 1, 2021 (Form 944)

(1)   For 2021 Line 22 is listed as "Qualified family leave wages for leave taken after March 31, 2021".

(2)   **2021 - 2023** - Process Line 22 as follows:

Note: All line references refer to Form 944 revision 2021 - 2023.

IF	THEN
Line 22 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 22 is blank,	a. If a statement or document is attached showing the amount for Line 22, edit the amount on Line 22. b. If the statement or document attached does not show the amount for Line 22, no editing is needed and continue to review the return.
Line 22 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 22.

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IF	THEN

Lines 22 and 21 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 22 and/or 21:
	    1. If the amount shown does not belong on Line 22, edit an asterisk (*) to the left of Line 22.
	    2. If an amount for Line 22 is shown and is different than the Line 22 reported amount, edit the amount to Line 22.
	
	b. If no statement or document is attached, edit an asterisk (*) to the left of Line 22.

Line 22 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.19.39
(01-01-2025)
Line 23 (2021 - 2023) - Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages Reported Line 22 (Form 944)

(1)   **2021 - 2023** - Process Line 23 as follows:

Note: All line references refer to Form 944 revision 2021 - 2023.

IF	THEN
Line 23 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 23 is blank,	a. If a statement or document is attached showing the amount for Line 23, edit the amount on Line 23. b. If the statement or document attached does not show the amount for Line 23, no editing is needed and continue to review the return.
Line 23 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 23.

IF	THEN
Lines 23 and 22 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 23 and/or 22: 1. If the amount shown does not belong on Line 23, edit an asterisk (*) to the left of Line 23. 2. If an amount for Line 23 is shown and is different than the Line 23 reported amount, edit the amount to Line 23. b. If no statement or document is attached, edit an asterisk (*) to the left of Line 23.
Line 23 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.19.40
(01-01-2025)
Line 24 (2021 - 2023) - Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Family Leave Wages Reported Line 22 (Form 944)

(1) **2021 - 2023** - Process Line 24 as follows:

Note: All line references refer to Form 944 revision 2021 - 2023.

IF	THEN
Line 24 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 24 is blank,	a. If a statement or document is attached showing the amount for Line 24, edit the amount on Line 24. b. If the statement or document attached does not show the amount for Line 24, no editing is needed and continue to review the return.
Line 24 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 24.

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IF	THEN
Lines 24 and 23 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 24 and/or 23: 1. If the amount shown does not belong on Line 24, edit an asterisk (*) to the left of Line 24. 2. If an amount for Line 24 is shown and is different than the Line 24 reported amount, edit the amount to Line 24. b. If no statement or document is attached, edit an asterisk (*) to the left of Line 24.
Line 24 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.19.41
(01-01-2023)
Line 25 (2021) - Eligible for Employee Retention Credit Third Quarter Business is Recovery Startup Business (Form 944)

(1) **2021** - Process Line 25 as follows:

Note: All line references refer to Form 944 revision 2021.

IF	THEN
Line 25 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 25 is blank,	a. If a statement or document is attached showing the amount for Line 25, edit the amount on Line 25. b. If the statement or document attached does not show the amount for Line 25, no editing is needed and continue to review the return.
Line 25 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 25.

IF	THEN
Lines 25 and 24 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 25 and/or 24: 1. If the amount shown does not belong on Line 25, edit an asterisk (*) to the left of Line 25. 2. If an amount for Line 25 is shown and is different than the Line 25 reported amount, edit the amount to Line 25. b. If no statement or document is attached, edit an asterisk (*) to the left of Line 25.
Line 25 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.19.42
(01-01-2023)
Line 26 (2021) - Eligible Employee Retention Credit Fourth Quarter Business is Recovery Startup Business (Form 944)

(1) **2021** - Process Line 26 as follows:

Note: All line references refer to Form 944 revision 2021.

IF	THEN
Line 26 is, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 26 is blank,	a. If a statement or document is attached showing the amount for Line 26, edit the amount on Line 26. b. If the statement or document attached does not show the amount for Line 26, no editing is needed and continue to review the return.
Line 26 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 26.

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IF	THEN
Lines 26 and 25 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 26 and/or 25: 1. If the amount shown does not belong on Line 26, edit an asterisk (*) to the left of Line 26. 2. If an amount for Line 26 is shown and is different than the Line 26 reported amount, edit the amount to Line 26. b. If no statement or document is attached, edit an asterisk (*) to the left of Line 26.
Line 26 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.20
(01-01-2025)
Form 945 - Annual Return of Withheld Federal Income Tax - Return Perfection and Line Editing

(1) Form 945 is used to report income tax withheld from non-payroll payments. Non-payroll payments include the following:

- Backup withholding,
- Pensions and annuities,
- IRA distributions,
- Military retirement,
- Gambling winnings,
- Voluntary withholding on government payments, and
- Indian Gaming Revenues Distributed to Tribal Members.

(2) Certain companies (such as, life insurance companies) sell annuity contracts to participants in "non-qualified" plans (for example, IRC 457 plans). Generally, distribution from these contracts are payments of deferred wages, reportable on a Form W-2 and subject to wage withholding. These annuity contracts must be filed on a Form 941 return, not on Form 945. If it can be determined that a Form 941 must be filed, correspond with the taxpayer explaining that it was wages from a deferred plan subject to wage withholding and must be reported on Form 941.

(3) If Form 945 is received with sick pay information on the return, correspond with the taxpayer requesting clarification. (Sick pay is not reported on Form 945.)

(4) Domestic and Foreign consideration of Forms 945:

- Domestic - Form 945: Employers whose principal place of business is in the U.S.
- Foreign- Form 945: with a foreign (international) address that is not in the 50 states or the District of Columbia (OSPC ONLY - FOREIGN ADDRESS ONLY).

(5) **Foreign Return Processing:**

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a. All Forms 945, with a foreign address or an address of an U.S. Possession must be processed at the Ogden Submission Processing Campus (OSPC). If these returns are received in any other Submission Processing Campus, they must be transshipped to OSPC. Army Post Office (**APO**), Diplomatic Post Office (**DPO**), and Fleet Post Office (**FPO**) are not considered foreign addresses.

b. If the return is unnumbered, withdraw it from the batch and prepare Form 13195 requesting the Letter 86C be sent to the taxpayer. Attach a Form 4227 for routing to OSPC.

c. If the return is numbered, use AC 650.

d. The instructions provided for Form 945 returns filed with foreign or American possession addresses must be followed to the extent possible to process these returns.

Note: Do not send these returns back for missing signature, initiate Letter 21C.

(6) Form 945 returns which have been early filed before the end of the tax year (TY), (e.g., TY 2024 returns filed on or before December 31, 2024) must be held until the first cycles of the next year (2025). Use Action Code 480.

(7) All 2013 and prior Forms 945 returns must be converted to the current year 2023 line numbers.

(8) Form 945 will be edited using normal editing procedures. See Exhibit 3.11.13-7, Form 945 Annual Return of Withheld Federal Income Tax 2024, for the transcription lines.

(9) Enter all money amounts in **DOLLARS AND CENTS** unless directed otherwise.

(10) Perfect for validity only. All alpha words must be written in numeric format.

Note: It is not necessary to convert notations of "none", "zero" or "blank" to a numeric equivalent.

(11) Any transaction lines which are not legible or incorrect, must be corrected by placing an asterisk (*) to the left of the entry.

(12) **Finalizing Form 945:** If the taxpayer has checked the "If you do not have to file returns in the future" box, or has indicated in another location on the return or attachments that the return is a final, process as follows:

IF	AND	THEN
Date of final payments present,	Falls within the Tax Period being filed for,	Edit CCC "F."
Date of final payments present,	Date is after the last day of the Tax Period being filed for,	DO NOT edit CCC "F."
No Date of final payments present,	Return shows tax data,	Correspond for the date of final payments.

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IF	AND	THEN
No Date of final payments present,	Return shows no tax data,	Edit CCC "F."

Note: See IRM 3.11.13.10.3, Non-Taxable Returns with No Line Entries.

3.11.13.20.1
(01-01-2023)
State Deposit Code
(Form 945)

(1) Beginning Tax Year 2012 (Revision 2012) the state code box and the state code box for where deposits are made has been removed. Only legal holidays in the District of Columbia can delay a deposit.

(2) For 2011 and prior the taxpayer enters a State Deposit Code on the return to show that their deposits were made to a bank in a State, other than the State shown in the entity address on the front of the return. This State entry was used when computing a Federal Tax Deposit penalty to integrate State banking holidays into the computation.

(3) If the State Deposit Code is present on a 1994 - 2011 Form 945, filed for a tax year 2012 and subsequent, Edit an asterisk (*) to the left of State Deposit Code boxes.

3.11.13.20.2
(10-27-2015)
Line 1 - Federal Income Tax Withheld from Pensions, Annuities, IRAs, Gambling Winnings, etc. (Form 945)

(1) The taxpayer will report the total of income tax that was withheld on pensions, annuities, IRAs, military retirement, certain government payments, Indian Gaming Revenues Distributed to Tribal Members, and gambling winnings.

(2) Ensure all entries are numeric and in dollars and cents. If the taxpayer enters dollars only, accept taxpayer's entries.

(3) Line 1 can be blank, zero, or any amount.

3.11.13.20.3
(10-27-2015)
Line 2 - Backup Withholding (Form 945)

(1) The taxpayer will report any backup withholding, including backup withholding on gambling.

(2) Ensure all entries are numeric and in dollars and cents. If the taxpayer enters dollars only, accept taxpayer's entries.

(3) Line 2 can be blank, zero, or any amount.

3.11.13.20.4
(01-01-2025)
Line 3 - Total Taxes (Form 945)

(1) This line represents the total taxes reported on the return. If Line 1 and/or Line 2 contain entries, (or an entry) there must be an entry on Line 3. Process Line 3 as follows:

IF	THEN
Line 3 is blank, zero, dash or "none" and there are amounts on Lines 1 and 2,	Add Lines 1 and 2. Enter the result on Line 3.
Line 1, 2, and 3 are blank and there is an entry on Line 7M,	Edit the amount on Line 7M to both Lines 1 and 3.

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IF	THEN
Line 3 has an amount and Lines 1, and 2 are blank, zero, or "none",	Edit the Line 3 amount to Line 1 and continue to process the return.
Line 3 and Line 2 have the same amount and Line 1 is blank,	Continue to process the return.
Line 3 is less than $2,500.00,	Edit SIC 1 and continue to process the return.

3.11.13.20.5
(01-01-2023)
Line 4 - Total Deposits Including Overpayment Applied From a Prior Year and Overpayment Applied From Form 945-X (Form 945)

(1)   Process Line(s) 4 as follows:

IF	THEN
Line 4 is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 4 has an amount,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.20.6
(01-01-2024)
Lines 5/6 (2014 & Later) - Balance Due / Overpayment (Form 945)

(1)   **2014 and later** - Process Lines 5 and 6 as follows:

Note: All line references refer to Form 945 revision 2014 and later.

IF	THEN
Lines 5 and 6 are blank, zero, dash or "none,"	a. If Line 3 amount is more than Line 4 amount, subtract Line 4 amount from Line 3 amount and edit the result to Line 5. b. If Line 4 amount is more than Line 3 amount, subtract Line 3 amount from Line 4 amount and edit the result to Line 6.
Lines 5 and 6 amounts are the same,	a. If Line 3 amount is more than Line 4 amount, then edit an asterisk (*) to the left of Line 6. b. If Line 4 amount is more than Line 3 amount, then edit an asterisk (*) to the left of Line 5.
Line 5 has an amount,	If Line 4 amount is more than Line 3 amount, then edit the Line 5 amount to Line 6.
Line 6 has an amount,	If Line 3 amount is more than Line 4 amount, then edit the Line 6 amount to Line 5.

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3.11.13.20.7
(01-01-2025)
**Semiweekly/Monthly
Schedule Depositors
Check Boxes and
Schedule Indicator Code
(SIC) (Form 945)**

(1)   Depending on their tax liability in previous years, the taxpayer must complete Monthly Summary of Federal Tax Liability (ROFTL) on Form 945, or Form 945-A, Annual Record of Federal Tax Liability (ROFTL).

(2)   The taxpayer must show by checking one of the boxes which will determine the Schedule Indicator Code (SIC) for which Record of Federal Tax Liability (ROFTL) they are to complete:

Year	Line
2014 and later	Line 7 box.

(3)   Form 945 ROFTL or Form 945-A (ROFTL) **is not required** when:

Year	Line
2009 and later	Line 3 - Total Taxes is less than $2500. (If Line 3 is blank add Lines 1 and 2)
2001 - 2008	Line 4- Total Taxes is less than $2500. (If Line 3 is blank add Lines 1 and 2)
1999 and 2000	Line 4- Total Taxes is less than $1000.
1995 - 1998	Line 4- Total Taxes is less than $500.
1994	Line 3 - Total Taxes is less than $500. (If Line 3 is blank add Lines 1 and 2)

(4)   Form 945-A ROFTL is required to be completed when the taxpayer is a semi-weekly depositor.

(5)   The Schedule Indicator Code (SIC) is used by Code and Edit to remove the requirement for data entry to capture the ROFTL information when it is determined the ROFTL is unnecessary incomplete or outside of the tolerance.

(6)   Edit the applicable SIC in the right margin of Line A as follows.

SIC CODE	CONDITIONS
1	**Edit SIC 1 when:** • Any conditions in paragraph (3) above is present. • Any line listed in paragraph (3) above is present with an amount equal to or greater than what is listed and ROFTL is blank or incomplete. • The return shows all zeros or is non-taxable. • A negative or minus (-) amount appears in the ROFTL. • A statement of **"Unbanked Taxpayer"** is attached and any conditions listed in paragraph (3) is present. • Return prepared under IRC 6020(b). ***Note:*** If the taxpayer completed both Form 945 ROFTL and Form 945-A ROFTL, and any of the condition above are met edit SIC 1.
2	A statement of **"Unbanked Taxpayer"** is attached and the total tax amount is equal to, or more than amount listed in paragraph 3 for the specific year and line listed.

3.11.13.20.8
(01-01-2025)
Line 7 (2014 & Later) - Monthly Summary of Federal Tax Liability / Form 945-A (Form 945)

(1)   Process Form 945 ROFTL or Form 945-A ROFTL as follows:

IF	THEN
The taxpayer has completed both Form 945, ROFTL and Form 945-A,	a. ISRP will pick up both Form 945 ROFTL and Form 945-A and Master File (MF) will determine the correct entry. b. If a negative or minus (-) amount appears on Form 945 ROFTL or Form 945-A ROFTL, line through the ROFTL with the negative or minus (-) to ensure it will not be entered by ISRP. ***Note:*** Enter a SIC 1 only if both the Form 945 ROFTL and the Form 945-A ROFTL are not to be entered.

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IF	THEN
The taxpayer completes more than one Form 945-A,	Combine the Daily Tax Liabilities from each Form 945-A to one Form 945-A and "/" (line through) the Forms 945-A that are not to be entered. ***Note:*** If one or more Form 945-A is a duplicate, do not include the amounts from the duplicate form(s) and edit a slash (/) on the duplicate form(s).
Form 945 ROFTL is blank but Form 945-A ROFTL has only monthly amounts,	Edit the monthly totals from Form 945-A ROFTL to the applicable monthly line(s) of the Form 945 ROFTL.
The taxpayer does not complete the ROFTL area of Form 945, but completes an attachment in the same format as the ROFTL or the Form 945-A,	Put the attachment or Form 945-A immediately behind the Form 945. Do not write the taxpayer figures in the ROFTL area.
Form 945 ROFTL are entered and the ROFTL total line is blank,	Total the monthly ROFTL amounts, enter the result on ROFTL total line.
Form 945-A ROFTL total line is blank and an entry for a day which is not in that month, e.g., an entry for February 29th, and it is not a leap year,	1. Asterisk (*) to the left of the entry, 2. Edit the amount to the last valid day of the month. 3. If an entry already exists in the field, add the amounts together. Edit am asterisk (*) to the left of the taxpayer's entry and edit the new amount.

(2)   Combine multiple deposits shown on the same line and enter the correct amount to the left of the asterisk (*).

3.11.13.21
(01-01-2025)
Form CT-1, Employer's Annual Railroad Retirement Tax Return - Return Perfection and Line Editing (KCSPC only)

(1)   Form CT-1, Employer's Annual Railroad Retirement Tax Return, is processed at the Kansas City Submission Processing Campus (KCSPC) only. **If any Form CT-1 returns are received at any other campus, transship to KCSPC.**

(2)   An employer reports taxes imposed by the Railroad Retirement Tax Act (RRTA) on Form CT-1. Railroad employment is subject to a separate and distinct system of taxes from those imposed under FICA (i.e., social security and Medicare taxes) which covers most other employees. There are two levels of taxes or "tiers." Tier 1 provides equivalent social security and Medicare benefits, and tier 2 provides a private pension benefit. See Exhibit 3.11.13-8, Form CT-1 Employer's Annual Railroad Retirement Tax Return 2024, for transcription lines.

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(3) All editing is done on the return using normal editing procedures.

(4) Edit all fields in **DOLLARS AND CENTS**, unless otherwise directed.

(5) **Finalizing Form CT-1:** Enter CCC "F" if the taxpayer gives any positive indication, they are filing a final return. See IRM 3.11.13.10.3, Non-Taxable Returns with No Line Entries.

(6) If Form CT-1 is received with a Form 8275-R (Regulation Disclosure Statement) attached:

  a. Photocopy the CT-1 and Form 8275-R.
  b. Route the photocopies to Compliance (Examination). They will forward the photocopies to the correct Territorial Office.
  c. Code and Edit will process the original return.

3.11.13.21.1
(01-01-2025)
Examining Form CT-1
Return Data (Form CT-1)

(1) For tax years 2015 and 2019-2017 the Tier 2 Line 3 Employer Tax Compensation is 13.1 % and the Tier 2 for Line 7 Employee Tax is 4.9%.

(2) Beginning in tax year 2013 line 6- Tier 1- Employee Additional Medicare Tax was added to calculate Additional Medicare Tax on compensation other than sick pay that exceed $200,000 during the year at a rate of 0.9% (.009). Line 12 -Tier 1- Employee Additional Medicare Tax- Sick pay was added to calculate Additional Medicare Tax on sick pay that exceeds $200,000 during the year at a rate of 0.9%.

(3) An employer will combine compensation and sick pay to determine if the $200,000 withholding threshold is met. IRC 3201(a) in reference to IRC 3101(b)(2), as added by P.L. 111-148, IRC 9015 and IRC 10906, and further amended by IRC 1402(b) of P.L. 111-152. All later lines have been renumbered.

(4) Forms CT-1 for 2011 - 2013 and 2009 and prior do not need the lines renumbered. A 2010 Form CT-1 has other lines which do not appear on any other revision and will need to be renumbered to match the 2017 revision of the form.

Caution: If the Form CT-1 being processed is a 2010, and there are entries on lines 1a through 1f, or lines 7c or 7d, review the return Tax Period to ensure it is being filed for tax year 2010. If the tax year is other than 2010, place an asterisk (*) to the left of the entry.

  •   See Exhibit 3.11.13-8, Form CT-1 Employer's Annual Railroad Retirement Tax Return 2024, for lines transcribed in current year format.
  •   See Exhibit 3.11.13-30, Form CT-1 Line Comparison for Years 2020 - 2023 to 2024.
  •   See Exhibit 3.11.13-31, Form CT-1 Line Comparison for Years 2019 & Prior to 2024.

(5) The Form CT-1 (Revision 2010) other lines were due to the "Hiring Incentives to Restore Employment (HIRE) Act." Employers who hired unemployed workers between February 3, 2010, and December 31, 2010, qualified for a payroll tax exemption for Tier 1- Employer, Tax on Compensation paid to qualified employees from March 19, 2010, through December 31st, 2010.

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(6) See Exhibit 3.11.13-32, for "Employer-Employee" rate chart. Verify all Form CT-1 returns using the correct rate.

(7) If the taxpayer's entry on any of the lines is not legible, then place an asterisk (*) to the left of the taxpayer's entry and enter the correct figure.

(8) Semiweekly depositors must complete and attach Form 945-A, Annual Record of Federal Tax Liability.

3.11.13.21.2
(01-01-2025)
Lines 1-12 (2014 & Later) - Employer & Employee Tax Compensation Amounts (Form CT-1)

(1) The transcribed Employer/Employee Tax Compensation lines are as follows:

LINES	LINE NAME
1	Tier 1 Employer Tax - Compensation (other than tips and sick pay)
2	Tier 1 Employer Medicare Tax - Compensation (other than tips and sick pay)
3	Tier 2 Employer Tax - Compensation (other than tips)
4	Tier 1 Employee Tax - Compensation (other than sick pay)
5	Tier 1 Employee Medicare Tax - Compensation (other than sick pay)
6	Tier 1 Employee Additional Medicare Tax - Compensation (other than sick pay)
7	Tier 2 Employee Tax - Compensation
8	Tier 1 Employer Tax - Sick pay
9	Tier 1 Employer Medicare Tax - Sick pay
10	Tier 1 Employee Tax - Sick pay
11	Tier 1 Employee Medicare Tax - Sick pay
12	Tier 1 Employee Additional Medicare Tax - Sick pay

(2) There must be an amount on the Employer/Employee Compensation lines when an amount is present on the tax line.

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IF	THEN
There is an amount present on the tax line and no amount is present on the compensation line,	Divide the tax entry shown by the correct rate percentage and enter the compensation amount for each line missing the amount. See Exhibit 3.11.13-32, Form CT-1 Employer & Employee Tax Percentage Rates & Rate Factor.
The amount on the tax line is illegible to use to perfect the Employer/Employee Compensation amount,	Edit AC 211 on the return and correspond for the missing Employer/Employee Compensation amount.

3.11.13.21.3
(01-01-2024)
Line 13 (2014 & Later), - Total Tax Based on Compensation (CT-1)

(1) Line 13 is the sum of Lines 1 - 12 and is not transcribed. No editing is needed and continue to process the return.

3.11.13.21.4
(01-01-2024)
Line 14 (2014 & Later) - Adjustments to Employer and Employee Railroad Retirement Taxes Based on Compensation (Form CT-1)

(1) If Form CT-1X is attached, see IRM 3.11.13.16 for processing procedures.

(2) If an amount is present a required statement needs to be attached with the following information:

- An explanation of the item the adjustment is intended to correct showing the compensation subject to Tier 1 and Tier 2 taxes and their respective tax rates.
- The amount of the adjustment.
- The name and account number of any employee from whom employee tax was under collected or over collected.
- How the employer and the employee have settled any under collection or over collection of employee tax.

Note: An explanation is not required in the statement for an adjustment amount for fractions of cents due to rounding of fractions.

(3) Process as follows:

IF	THEN
The amount reported is used to decrease Line 13 amount,	Ensure the amount reported is a negative entry.

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IF	THEN

An amount is present,	a. If the required statement is attached, accept the entry as shown.
	b. If the required statement is not attached:
	   1. Asterisk (*) to the left of the adjustment amount.
	   2. Edit the CT-1 with an Action Trail "CP102 CT-1X"
	   3. Continue to process the return.

An amount is present,	If there is a slight difference between the amount for adjustment to employer/ employee tax and Total Tax Base on compensation, accept the entry as shown and continue to process the return.

(4) For 2014 and later, Line 14 can be positive or negative without requiring support for the entry.

(5) Any increase on Line 14 (2014 and later) during the current tax year (TY) adjusting prior year (PY) compensation is taxable at the current year tax rates.

(6) Credit will be taken on Line 14 (2014 and later) for any uncollected Railroad Retirement tax due on taxable tips currently reported, provided the employer attaches a statement stating sufficient wages or funds were not available from the tax withheld. If such a statement is not attached, correspond for an explanation of the credit.

3.11.13.21.5
(01-01-2025)
Line 15 (2014 & Later) - Total Railroad Retirement Taxes Based on Compensation (Form CT-1)

(1) For 2021 - 2023, Line 15 is listed as "Total tax after adjustment,"

(2) For 2020, Line 15 is listed as "Total Taxes After Adjustments and nonrefundable credits".

(3) For 2014-2019, Line 15 is listed as "Total railroad retirement taxes based on compensation".

(4) Line 15 is the total of Line 13 minus Line 14 and is not transcribed.

(5) Limited editing is required to identify and correct misplaced entries.

(6) **2014 and later** - Process Line 15 as follows:

Note: All line references refer to Form CT-1 revision 2014 and later.

IF	THEN
Line 15 is blank, dash, zero or "none,"	No editing is needed and continue to review the return.
Line 15 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 15.

IF	THEN
Lines 15 and 14 amounts are the same,	a. If no amount is present for fraction of cents and other adjustments left of Line 14 and Line 15 amount is the same as Line 13, edit an asterisk (*) to the left of Line 14. b. If the sum of fraction of cents and other adjustments left of Line 14 is the same as Line 14 amount, edit an asterisk (*) to the left of Line 15.
Line 15 has an amount for a tax year listed above,	Accept the entry.

(7) If a pre-computed penalty or interest is shown on the return by the taxpayer:

    a. Perfect Line 17, Balance Due Amount to exclude the penalty and/or interest amount from the return.

    b. Perfect Line 18, Overpayment Amount to include the penalty and/or interest amount on the return.

3.11.13.21.6
(01-01-2025)
Line 16 (2020 - 2023) - Nonrefundable Portion of Credit for Qualified Sick and Family Leave Compensation Leave Taken before April 1, 2021 (Form CT-1)

(1) For 2020, Line 16 is listed as "Nonrefundable portion of credit for qualified sick and family leave compensation from Worksheet 1."

(2) Process Line 16 as follows:

Note: All line references refer to Form CT-1 revision 2020 - 2023.

IF	THEN
Line 16 is blank, dash, zero or "none,"	No editing is needed and continue to review the return.
Line 16 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 16.
Lines 16 and 15 amounts are the same,	a. If the sum of Lines 13 and 14 is the same as Line 15, edit an asterisk (*) to the left of Line 16. b. If the sum of Lines 13 and 14 is not the same as Line 15, take no action and continue to process the return.
Line 16 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

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3.11.13.21.7
(01-01-2023)
Line 17a (2021) &
Line 17 (2020) -
Nonrefundable Portion
of Employee Retention
Credit (Form CT-1)

(1) For 2020, Line 17a is listed as Line 17, "Nonrefundable portion of employee retention credit from Worksheet 1".

(2) **2021 and 2020** - Process Line 17a /17 as follows:

Note: All line references refer to Form CT-1 revision 2021 and 2020.

IF	THEN
Line 17a/17 is blank, dash, zero or "none,"	No editing is needed and continue to review the return.
Line 17a/17 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 17a/17.
Lines 17a/17 and 16 amounts are the same,	Edit an asterisk (*) to the left of Line 17a/17.
Line 17a/17 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.21.8
(01-01-2025)
Line 17b (2021 - 2023) -
Nonrefundable Portion
of Credit for Qualified
Sick and Family Leave
Compensation Leave
Taken After March 31,
2021, and Before
October 1, 2021 (Form
CT-1)

(1) For 2021, Line 17b is listed as "Nonrefundable Portion of Credit for Qualified Sick and Family Leave Compensation Leave Taken After March 31, 2021".

(2) Process Line 17b as follows:

Note: All line references refer to Form CT-1 revision 2021 - 2023.

IF	THEN
Line 17b is blank, dash, zero or "none,"	No editing is needed and continue to review the return.
Line 17b has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 17b.
Lines 17b and 17a amounts are the same,	Edit an asterisk (*) to the left of Line 17b.
Line 17b has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.21.9
(02-13-2023)
Line 17c (2022 & 2021) -
Nonrefundable Portion
of COBRA Premium
Assistance Credit (Form
CT-1)

(1) Process Line 17c as follows:

Note: All line references refer to Form CT-1 revision 2022 and 2021.

IF	THEN
Line 17c has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 17c.

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IF	THEN
Line 17c and 17b amounts are the same,	a. If Line 17d is blank, zero, dash, or "none", edit an asterisk (*) to the left of Line 17c. b. If Line 17d has an entry other than zero, 　1. If a statement or document is attached showing the amount for Line 17c, edit the amount to Line 17c. 　2. If the statement or document attached does not show the amount for Line 17c, correspond for Line 17c. 　3. If no statement or document is attached, correspond for Line 17c.
Line 17c is blank, zero, dash or "none,"	a. If Line 17d is blank, zero, dash or "none", no editing is needed and continue to review the return. b. If Line 17d has an entry other than zero: 　1. If a statement or document is attached showing the amount for Line 17c, edit the amount to Line 17c. 　2. If the statement or document attached does not show the amount for Line 17c, correspond for Line 17c. 　3. If no statement or document is attached, correspond for Line 17c.
Line 17c has an amount for a tax year listed above,	Accept the and ensure the amount is dollars and cents.

3.11.13.21.10
(01-01-2023)
Line 17d (2022 & 2021) - Number of Individuals Provided COBRA Premium Assistance (CT-1)

(1) **2022 and 2021** - Process Line 17d as follows:

Note: All line references refer to Form CT-1 revision 2022 and 2021.

IF	THEN
Line 17d has an entry for a tax year not listed above,	Edit an asterisk (*) to the left of Line 17d.

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IF	THEN
The entry on Line 17d is not in numeric format,	Edit an asterisk (*) to the left of Line 17d and edit the entry as numeric to the left of the asterisk. ***Exception:*** Notations of "zero," "none," or "blank," do not need to be converted to a numeric equivalent.

Line 17d is blank, zero, dash, or "none,"	a. Line 17c is blank, zero, dash, or "none", no editing is needed and continue to review the return.
	b. Line 17c has an amount:
	   1. If a statement or document is attached showing number of individuals for Line 17d, edit the number to Line 17d.
	   2. If the statement or document attached does not show number of individuals for Line 17d, correspond for Line 17d.
	   3. If no statement or document is attached, correspond for Line 17d.

Lines 17d and 1 entry are the same	a. Line 17c has an amount:
	   1. If there is an indication on the return or attachment that "No Employees for the quarter" or "No wages paid this quarter," do not correspond for Line 17d. Accept the entry.
	   2. If a statement or document is attached showing the number of individuals for Line 17d, edit the number to Line 17d.
	   3. If the statement or document attached does not show the number of individuals for Line 17d, correspond for Line 17d.
	   4. If no statement or document is attached, correspond for Line 17d.
	
	b. Line 17c is blank, zero, dash or "none", edit an asterisk (*) to the left of Line 17d.

IF	THEN
Line 17d has an amount for a tax year listed above,	Accept the entry and ensure t is in numeric format.

3.11.13.21.11
(01-01-2025)
Line 18 (2020 - 2023) - Total Nonrefundable Credits (Form CT-1)

(1)   This line is a non-transcribed entry and limited editing is needed to identify misplaced entries.

(2)   **2023** - Process Line 18 as follows:

Note: All line references refer to Form CT-1 revision 2023.

IF	THEN
Line 18 is blank, zero, dash or "none,"	No editing is needed and continue to review the return.
Lines 18 and 17b amounts are the same,	If the Line 16 amount is the same as Line 18 amount, then edit an asterisk (*) to the left of Line 17b.

(3)   **2022** - Process Line 18 as follows:

Note: All line references refer to Form CT-1 revision 2022.

IF	THEN
Line 18 is blank, zero, dash or "none,"	No editing is needed and continue to review the return.
Lines 18 and 17c amounts are the same,	If the sum of Lines 16, and 17b amounts is the same as Line 18 amount, then edit an asterisk (*) to the left of Line 17c.

(4)   **2021** - Process Line 18 as follows:

Note: All line references refer to Form CT-1 revision 2021.

IF	THEN
Line 18 is blank, zero, dash or "none,"	No editing is needed and continue to review the return.
Lines 18 and 17c amounts are the same,	If the sum of Lines 16, 17a and 17b amounts is the same as Line 18 amount, then edit an asterisk (*) to the left of Line 17c.

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(5) **2020** - Process Line 18 as follows:

Note: All line references refer to Form CT-1 revision 2020.

IF	THEN
Line 18 is blank, zero, dash or "none,"	No editing is needed and continue to review the return.
Lines 18 and 17 amounts are the same,	If Lines 16 and 17 amounts are the same, edit an asterisk (*) to the left of Line 17.

3.11.13.21.12
(01-01-2025)
Line 19 (2020 - 2023) - Total Taxes after Adjustments and Nonrefundable Credits (Form CT-1)

(1) This line is transcribed and limited editing is needed to identify misplaced entries.

(2) **2023** - Process Line 19 as follows:

Note: All line references refer to Form CT-1 revision 2023.

IF	THEN
Line 19 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 19.
Line 19 is blank, zero, dash or "none,"	Subtract Line 18 amount from Line 15 amount and edit the result on Line 19.
Line 18 amount is more than Line 15,	Ensure Line 19 amount has been entered as a negative amount.
Lines 19 and 18 amounts are the same,	If sum of Lines 16, and 17b is the same as Line 18, subtract line 18 from Line 15 and edit the result to Line 19.
Line 19 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

(3) **2022** - Process Line 19 as follows:

Note: All line references refer to Form CT-1 revision 2022.

IF	THEN
Line 19 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 19.
Line 19 is blank, zero, dash or "none,"	Subtract Line 18 amount from Line 15 amount and edit the result on Line 19.

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IF	THEN
Line 18 amount is more than Line 15,	Ensure Line 19 amount has been entered as a negative amount.
Lines 19 and 18 amounts are the same,	If sum of Lines 16, 17b, and 17c is the same as Line 18, subtract line 18 from Line 15 and edit the result to Line 19.
Line 19 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

(4) **2021** - Process Line 19 as follows:

Note: All line references refer to Form CT-1 revision 2021.

IF	THEN
Line 19 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 19.
Line 19 is blank, zero, dash or "none,"	Subtract line 18 amount from Line 15 amount and edit the result on Line 19.
Line 18 amount is more than Line 15,	Ensure Line 19 amount has been entered as a negative amount.
Lines 19 and 18 amounts are the same,	If sum of Lines 16, 17a, 17b, and 17c amounts is the same as Line 18, subtract line 18 from Line 15 and edit the result to Line 19.
Line 19 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

(5) **2020** - Process Line 19 as follows:

Note: All line references refer to Form CT-1 revision 2020.

IF	THEN
Line 19 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 19.
Line 19 is blank, zero, dash or "none,"	Subtract line 18 amount from Line 15 amount and edit the result on Line 19.
Line 18 amount is more than Line 15,	Ensure Line 19 amount has been entered as a negative amount.

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IF	THEN
Lines 19 and 18 amounts are the same,	If sum of Lines 16 and 17 amounts is the same as Line 18, subtract line 18 from Line 15 and edit the result to Line 19.
Line 19 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.21.13
(01-01-2025)
Line 16 (2024 & Later), Line 20 (2020 - 2023) & Line 16 (2014 - 2019) - Total Railroad Tax Deposits for the Year Overpayments from Prior Year & CT-1X (Form CT-1)

(1)   **2020 and later** - Process Line 16 as follows:

Note: All line references refer to Form CT-1 revision 2020 and later.

IF	THEN
Line 16 is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Lines 16 and 14 amounts are the same,	Edit an asterisk (*) to the left of Line 16.
Line 16 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

(2)   **2020 - 2023** - Process Line 20 as follows:

Note: All line references refer to Form CT-1 revision 2020 - 2023.

IF	THEN
Line 20 is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Lines 20 and 19 amounts are the same,	If Line 15 amount subtracted by Line 18 amount is the same as Line 20 amount, edit an asterisk (*) to the left of Line 20.
Line 20 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

(3)   **2014 - 2019** - Process Line 16 as follows:

Note: All line references refer to Form CT-1 revision 2014 - 2019.

IF	THEN
Line 16 is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.

IF	THEN
Lines 16 and 15 amounts are the same,	If Line 13 amount subtracted by Line 14 amount is the same as Line 15 amount, edit an asterisk (*) to the left of Line 16.
Line 16 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.21.14
(01-01-2023)
Line 21 (2020) - Deferred
Amount of the Tier I
Employer Tax (Form
CT-1)

(1)   **2020** - Process Line 21 as follows:

Note: All line references refer to Form CT-1 revision 2020.

IF	THEN
Line 21 is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 21 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 21.
Lines 21 and 20 amounts are the same,	Edit an asterisk (*) to the left of Line 21.
Line 21 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.21.15
(01-01-2024)
Line 22 (2020) - Deferred
Amount of the Tier I
Employee Tax (Form
CT-1)

(1)   **2020** - Process Line 22 as follows:

Note: All line references refer to Form CT-1 revision 2020.

IF	THEN
Line 22 is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 22 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 22.
Lines 22 and 20 amounts are the same,	Edit an asterisk (*) to the left of Line 22.
Line 22 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

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3.11.13.21.16
(01-01-2025)
Line 23 (2020 - 2023) - Refundable Portion of Credit for Qualified Sick and Family Leave Compensation Leave Taken Before April 1, 2021 (CT-1)

(1) For 2020 Line 23 is listed as "Refundable Portion of Credit for Qualified Sick and Family Leave Compensation From worksheet 1".

(2) **2021 - 2023** - Process Line 23 as follows:

Note: All line references refer to Form CT-1 revision 2021 - 2023.

IF	THEN
Line 23 is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 23 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 23.
Lines 23 and 20 amounts are the same,	Edit an asterisk (*) to the left of Line 23.
Line 23 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

(3) **2020** - Process Line 23 as follows:

Note: All line references refer to Form CT-1 revision 2020.

IF	THEN
Line 23 is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 23 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 23.
Lines 23 and 22 amounts are the same,	Edit an asterisk (*) to the left of Line 23.
Line 23 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.21.17
(01-01-2023)
Line 24a (2021) & Line 24 (2020) - Refundable Portion of Employee Retention Credit (CT-1)

(1) For 2020, Line 24a is listed as Line 24, "Refundable portion of employee retention credit from Worksheet 1."

(2) **2021 and 2020** - Process Line 24 as follows:

Note: All line references refer to Form CT-1 revision 2021 and 2020.

IF	THEN
Line 24a/24 is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 24a/24 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 24a/24.

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IF	THEN
Lines 24a/24 and 23 amounts are the same,	Edit an asterisk (*) to the left of Line 24a/24.
Line 24a/24 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.21.18
(01-01-2025)
Line 24b (2021 - 2023) - Refundable Portion of Credit for Qualified Sick & Family Leave Compensation for Leave Taken After March 31, 2021, & Before October 1, 2021 (Form CT-1)

(1)   (1) For 2021, Line 24b is listed as "Refundable portion of credit for qualified sick and family leave compensation for leave taken after March 31, 2021."

(2)   **2021 - 2023** - Process Line 24b as follows:

Note: All line references refer to Form CT-1 revision 2021 - 2023.

IF	THEN
Line 24b is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 24b has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 24b.
Lines 24b and 23 (Line 24a, 2021) amounts are the same,	Edit an asterisk (*) to the left of Line 24b.
Line 24b has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.21.19
(01-01-2023)
Line 24c (2022 & 2021) - Refundable Portion of COBRA Premium Assistance Credit (Form CT-1)

(1)   **2022 and 2021** - Process Line 24c as follows:

Note: All line references refer to Form CT-1 revision 2022 and 2021.

IF	THEN
Line 24c is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 24c has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 24c.
Line 24c and 24b amounts are the same,	Edit an asterisk (*) to the left of Line 24c.
Line 24c has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

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3.11.13.21.20
(01-01-2025)
**Line 25 (2020 - 2023) -
Total Deposits and
Refundable Credits
Form CT-1)**

(1)   For 2020, Line 25 is listed as "Total deposits, deferrals, and refundable credits."

(2)   This line is not transcribed and limited editing is needed to identify misplaced entries.

(3)   **2023** - Process Line 25 as follows:

Note: All line references refer to Form CT-1 revision 2023.

IF	THEN
Line 25 is blank, zero, dash or "none,"	No editing is needed and continue to review the return.
Lines 25 and 24b amounts are the same,	If the sum of Lines 20 and 23 amounts is the same as Line 24b amount, edit an asterisk (*) to the left of Line 24b.

(4)   **2022** - Process Line 25 as follows:

Note: All line references refer to Form CT-1 revision 2022.

IF	THEN
Line 25 is blank, zero, dash or "none,"	No editing is needed and continue to review the return.
Lines 25 and 24c amounts are the same,	If the sum of Lines 20, 23, and 24b amounts is the same as Line 24c amount, edit an asterisk (*) to the left of Line 24c.

(5)   **2021** - Process Line 25 as follows:

Note: All line references refer to Form CT-1 revision 2021.

IF	THEN
Line 25 is blank, zero, dash or "none,"	No editing is needed and continue to review the return.
Lines 25 and 24c amounts are the same,	If the sum of Lines 20, 23, 24a, and 24b amounts is the same as Line 24c amount, edit an asterisk (*) to the left of Line 24c.

(6)   **2020** - Process Line 25 as follows:

Note: All line references refer to Form CT-1 revision 2020.

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IF	THEN
Line 25 is blank, zero, dash or "none,"	No editing is needed and continue to review the return.
Lines 25 and 24 amounts are the same,	If the sum of Lines 20, 21, 22, and 23 amounts is the same as Line 24 amount, edit an asterisk (*) to the left of Line 24.

3.11.13.21.21
(01-01-2023)
Line 26 (2021 & 2020) - Total Advances Received from Filing Form(s) 7200 (CT-1)

(1)   **2021** - Process Line 26 as follows:

Note: All line references refer to Form CT-1 revision 2021.

IF	THEN
Line 26 is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 26 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 26.
Line 26 and 25 amounts are the same,	If the sum of Lines 20, 23, 24a, 24b and 24c amounts is the same as Line 26 amount, then edit an asterisk (*) to the left of Line 26.
Line 26 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

(2)   **2020** - Process Line 26 as follows:

Note: All line references refer to Form CT-1 revision 2020.

IF	THEN
Line 26 is blank, dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 26 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 26.
Line 26 and 25 amounts are the same,	If the sum of Lines 20,21, 22, 23, and 24 amounts is the same as Line 26 amount, then edit an asterisk (*) to the left of Line 26.
Line 26 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

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3.11.13.21.22
(01-01-2024)
Line 27 (2021 & 2020) - Total Deposits, Deferrals, and Refundable Credits less Advances (CT-1)

(1)   This line is not transcribed and limited editing is needed to identify misplaced entries.

(2)   **2021 and 2020** - Process Line 27 as follows:

Note: All line references refer to Form CT-1 revision 2021 and 2020.

IF	THEN
Line 27 is blank, zero, dash or "none,"	No editing is needed and continue to review the return.
Lines 27 and 26 amounts are the same,	a. If Lines 27 and 25 are not the same, then subtract Line 25 by Line 26, and edit the result to Line 27. b. If Lines 27 and 25 amounts are the same, edit an asterisk (*) to the left of Line 26.

3.11.13.21.23
(01-01-2025)
**Lines 17/18 (2024 & Later),
Lines 28/29 (2020 - 2023) &
Lines 17/18 (2014 - 2019) - Balance Due / Overpayment (CT-1)**

(1)   **2024 and later** - Process Line 17 and 18 as follows:

Note: All line references refer to Form CT-1 revision 2024 and later.

IF	THEN
Lines 17 and 18 are blank, zero, dash or "none,"	a. If Line 15 amount is more than Line 16 amount, subtract Line 16 amount from Line 15 amount and edit the result to Line 17. b. If Line 16 amount is more than Line 15 amount, subtract Line 15 amount from Line 16 amount and edit the result to Line 18.
Lines 17 and 18 amounts are the same,	a. If Line 15 amount is more than Line 16 amount, edit an asterisk (*) to the left of Line 18. b. If Line 16 amount is more than Line 15 amount, edit an asterisk (*) to the left of Line 17.
Line 18 has an amount,	If the amount is positive, edit the entry as a negative amount.

(2)   **2022 -2023** - Process Line 28 and 29 as follows:

Note: All line references refer to Form CT-1 revision 2022- 2023.

IF	THEN
Lines 28 and 29 are blank, zero, dash or "none,"	a. If Line 19 amount is more than Line 25 amount, subtract Line 25 amount from Line 19 amount and edit the result to Line 28. b. If Line 25 amount is more than Line 19 amount, subtract Line 19 amount from Line 25 amount and edit the result to Line 29.
Lines 28 and 29 amounts are the same,	a. If Line 19 amount is more than Line 25 amount, edit an asterisk (*) to the left of Line 29. b. If Line 25 amount is more than Line 19 amount, edit an asterisk (*) to the left of Line 28.
Line 29 has an amount,	If the amount is positive, edit the entry as a negative amount.

(3) **2021 and 2020** - Process Line 28 and 29 as follows:

Note: All line references refer to Form CT-1 revision 2021 and 2020.

IF	THEN
Lines 28 and 29 are blank, zero, dash or "none,"	a. If Line 19 amount is more than Line 27 amount, subtract Line 27 amount from Line 19 amount and edit the result to Line 28. b. If Line 27 amount is more than Line 19 amount, subtract Line 19 amount from Line 27 amount and edit the result to Line 29.
Lines 28 and 29 amounts are the same,	a. If Line 19 amount is more than Line 27 amount, edit an asterisk (*) to the left of Line 29. b. If Line 27 amount is more than Line 19 amount, edit an asterisk (*) to the left of Line 28.
Line 29 has an amount,	If the amount is positive, edit the entry as a negative amount.

(4) **2014 - 2019** - Process Line 17 and 18 as follows:

Note: All line references refer to Form CT-1 revision 2014 - 2019.

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IF	THEN
Lines 17 and 18 are blank, zero, dash or "none,"	a. If Line 15 amount is more than Line 16 amount, subtract Line 16 amount from Line 15 amount and edit the result to Line 17. b. If Line 16 amount is more than Line 15 amount, subtract Line 15 amount from Line 16 amount and edit the result to Line 18.
Lines 17 and 18 amounts are the same,	a. If Line 15 amount is more than Line 16 amount, edit an asterisk (*) to the left of Line 18. b. If Line 16 amount is more than Line 15 amount, edit an asterisk (*) to the left of Line 17.
Line 18 has an amount,	If the amount is positive, edit the entry as a negative amount.

3.11.13.21.24
(01-01-2025)
Line 30 (2020 - 2023) - Qualified Sick Leave Compensation for Leave Taken Before April 1, 2021 (Form CT-1)

(1)   For 2020, Line 30 is listed as "Qualified sick leave compensation".

(2)   **2020 - 2023** - Process Line 30 as follows:

Note: All line references refer to Form CT-1 revision 2020 - 2023.

IF	THEN
Line 30 is dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 30 is blank,	a. If a statement or document is attached showing the amount for Line 30, edit the amount on Line 30. b. If the statement or document attached does not show the amount for Line 30, no editing is needed and continue to review the return.
Line 30 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 30.
Line 30 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.21.25
(01-01-2025)
Line 31 (2020 - 2023) - Qualified Health Plan Expenses Allocable to Compensation Reported on Line 30 (CT-1)

(1) **2020 - 2023** - Process Line 31 as follows:

Note: All line references refer to Form CT-1 revision 2020 - 2023.

IF	THEN
Line 31 is dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 31 is blank,	a. If a statement or document is attached showing the amount for Line 31, edit the amount on Line 31. b. If the statement or document attached does not show the amount for Line 31, no editing is needed and continue to review the return.
Line 31 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 31.

Lines 31 and 30 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 31 and/or 30:
	  1. If the amount shown does not belong on Line 31, edit an asterisk (*) to the left of Line 31.
	  2. If an amount for Line 31 is shown and is different than the Line 31 reported amount, edit the amount to Line 31.
	b. If no statement or document is attached, edit an asterisk (*) to the left of Line 31.

Line 31 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.21.26
(01-01-2025)
Line 32 (2020 - 2023) - Qualified Family Leave Compensation for Leave Taken Before April 1, 2021 (Form CT-1)

(1) For 2020, Line 30 is listed as "Qualified family leave compensation".

(2) **2020 - 2023** - Process Line 32 as follows:

Note: All line references refer to Form CT-1 revision 2020 - 2023.

IF	THEN
Line 32 is dash, zero, or "none,"	No editing is needed and continue to review the return.

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IF	THEN
Line 32 is blank,	a. If a statement or document is attached showing the amount for Line 32, edit the amount on Line 32. b. If the statement or document attached does not show the amount for Line 32, no editing is needed and continue to review the return.
Line 32 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 32.
Lines 32 and 31 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 32 and/or 31: 　1. If the amount shown does not belong on Line 32, edit an asterisk (*) to the left of Line 32. 　2. If an amount for Line 32 is shown and is different than the Line 32 reported amount, edit the amount to Line 32. b. If no statement or document is attached, edit an asterisk (*) to the left of Line 32.
Line 32 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.21.27
(01-01-2025)
Line 33 (2020 - 2023) - Qualified Health Plan Expenses Allocable to Compensation Reported on Line 32 (Form CT-1)

(1) **2020 - 2023** - Process Line 33 as follows:

Note: All line references refer to Form CT-1 revision 2020 - 2023.

IF	THEN
Line 33 is dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 33 is blank,	a. If a statement or document is attached showing the amount for Line 33, edit the amount on Line 33. b. If the statement or document attached does not show the amount for Line 33, no editing is needed and continue to review the return.
Line 33 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 33.

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IF	THEN
Lines 33 and 32 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 33 and/or 32: 1. If the amount shown does not belong on Line 33, edit an asterisk (*) to the left of Line 33. 2. If an amount for Line 33 is shown and is different than the Line 33 reported amount, edit the amount to Line 33. b. If no statement or document is attached, edit an asterisk (*) to the left of Line 33.
Line 33 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.21.28
(01-01-2023)
Line 34 (2021 & 2020) - Qualified Compensation for the Employee Retention Credit (Form CT-1)

(1)   **2020 and 2021** - Process Line 34 as follows:

Note: All line references refer to Form CT-1 revision 2021 and 2020.

IF	THEN
Line 34 is dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 34 is blank,	a. If a statement or document is attached showing the amount for Line 34, edit the amount on Line 34. b. If the statement or document attached does not show the amount for Line 33, no editing is needed and continue to review the return.
Line 34 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 34.

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IF	THEN

Lines 34 and 33 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 34 and/or 33:
	  1. If the amount shown does not belong on Line 34, edit an asterisk (*) to the left of Line 34.
	  2. If an amount for Line 34 is shown and is different than the Line 34 reported amount, edit the amount to Line 34.
	
	b. If no statement or document is attached, edit an asterisk (*) to the left of Line 33.

Line 34 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.21.29
(01-01-2023)
Line 35 (2021 & 2020) - Qualified Health Plan Expenses for the Employee Retention Credit (CT-1)

(1) For 2020, Line 35 is listed as "Qualified health plan expenses allocable to compensation reported on Line 34."

(2) **2020 and 2021** - Process Line 35 as follows:

Note: All line references refer to Form CT-1 revision 2021 and 2020.

IF	THEN
Line 35 is dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 35 is blank,	a. If a statement or document is attached showing the amount for Line 35, edit the amount on Line 35. b. If the statement or document attached does not show the amount for Line 35, no editing is needed and continue to review the return.
Line 35 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 35.

IF	THEN
Lines 35 and 34 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 35 and/or 34: 1. If the amount shown does not belong on Line 35, edit an asterisk (*) to the left of Line 35. 2. If an amount for Line 35 is shown and is different than the Line 35 reported amount, edit the amount to Line 35. b. If no statement or document is attached, edit an asterisk (*) to the left of Line 35.
Line 35 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.21.30
(01-01-2025)
Line 36 (2021 - 2023) - Qualified Sick Leave Compensation for Leave Taken After March 31, 2021, and Before October 1, 2021 (Form CT-1)

(1) For 2021, Line 36 is listed as "Qualified sick leave compensation for leave taken after March 31, 2021".

(2) **2021 - 2023** - Process Line 36 as follows:

Note: All line references refer to Form CT-1 revision 2021 - 2023.

IF	THEN
Line 36 is dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 36 is blank,	a. If a statement or document is attached showing the amount for Line 36, edit the amount on Line 36. b. If the statement or document attached does not show the amount for Line 36, no editing is needed and continue to review the return.
Line 36 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 36.

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IF	THEN

Lines 36 and 35 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 36 and/or 35:
	  1. If the amount shown does not belong on Line 36, edit an asterisk (*) to the left of Line 36.
	  2. If an amount for Line 36 is shown and is different than the Line 36 reported amount, edit the amount to Line 36.
	
	b. If no statement or document is attached, edit an asterisk (*) to the left of Line 36.

Line 36 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.21.31
(01-01-2025)
Line 37 (2021 - 2023) - Qualified Health Plan Expenses Allocable to Qualified Sick Leave Compensation Reported on Line 36 (Form CT-1)

(1) **2021 - 2023** - Process Line 37 as follows:

Note: All line references refer to Form CT-1 revision 2021 - 2023.

IF	THEN
Line 37 is dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 37 is blank,	a. If a statement or document is attached showing the amount for Line 37, edit the amount on Line 37. b. If the statement or document attached does not show the amount for Line 37, no editing is needed and continue to review the return.
Line 37 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 37.

IF	THEN
Lines 37 and 36 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 37 and/or 36: 1. If the amount shown does not belong on Line 37, edit an asterisk (*) to the left of Line 37. 2. If an amount for Line 37 is shown and is different than the Line 37 reported amount, edit the amount to Line 37. b. If no statement or document is attached, edit an asterisk (*) to the left of Line 37.
Line 37 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.21.32
(01-01-2025)
Line 38 (2021 - 2023) - Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Sick Leave Compensation Reported on Line 36 (CT-1)

(1) **2021 - 2023** - Process Line 38 as follows:

Note: All line references refer to Form CT-1 revision 2021 - 2023.

IF	THEN
Line 38 is dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 38 is blank,	a. If a statement or document is attached showing the amount for Line 38, edit the amount on Line 38. b. If the statement or document attached does not show the amount for Line 38, no editing is needed and continue to review the return.
Line 38 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 38.

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IF	THEN
Lines 38 and 37 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 38 and/or 37: 1. If the amount shown does not belong on Line 38, edit an asterisk (*) to the left of Line 38. 2. If an amount for Line 38 is shown and is different than the Line 38 reported amount, edit the amount to Line 38. b. If no statement or document is attached, edit an asterisk (*) to the left of Line 38.
Line 38 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.21.33
(01-01-2025)
Line 39 (2021 - 2023) - Qualified Family Leave Compensation for Leave Taken After March 31, 2021, & Before October 1, 2021 (CT-1)

(1)   For 2021, Line 39 is listed as "Qualified family leave compensation for leave taken after March 31, 2021".

(2)   **2021 - 2023** - Process Line 39 as follows:

Note: All line references refer to Form CT-1 revision 2021 - 2023.

IF	THEN
Line 39 is dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 39 is blank,	a. If a statement or document is attached showing the amount for Line 39, edit the amount on Line 39. b. If the statement or document attached does not show the amount for Line 39, no editing is needed and continue to review the return.
Line 39 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 39.

IF	THEN
Lines 39 and 38 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 39 and/or 38: 　　1. If the amount shown does not belong on Line 39, edit an asterisk (*) to the left of Line 39. 　　2. If an amount for Line 39 is shown and is different than the Line 39 reported amount, edit the amount to Line 39. b. If no statement or document is attached, edit an asterisk (*) to the left of Line 39.
Line 39 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.21.34
(01-01-2025)
Line 40 (2021 - 2023), Qualified Health Plan Expenses Allocable to Qualified Family Leave Compensation Reported on Line 39

(1) **2021 - 2023** - Process Line 40 as follows:

Note: All line references refer to Form CT-1 revision 2021 - 2023.

IF	THEN
Line 40 is dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 40 is blank,	a. If a statement or document is attached showing the amount for Line 40, edit the amount on Line 40. b. If the statement or document attached does not show the amount for Line 40, no editing is needed and continue to review the return.
Line 40 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 40.

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IF	THEN
Lines 40 and 39 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 40 and/or 39: 1. If the amount shown does not belong on Line 40, edit an asterisk (*) to the left of Line 40. 2. If an amount for Line 40 is shown and is different than the Line 40 reported amount, edit the amount to Line 40. b. If no statement or document is attached, edit an asterisk (*) to the left of Line 40.
Line 40 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.21.35
(01-01-2025)
Line 41 (2021 - 2023), Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Family Leave

(1) **2021 - 2023** - Process Line 41 as follows:

Note: All line references refer to Form CT-1 revision 2021 - 2023.

IF	THEN
Line 41 is dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 41 is blank,	a. If a statement or document is attached showing the amount for Line 41, edit the amount on Line 41. b. If the statement or document attached does not show the amount for Line 41, no editing is needed and continue to review the return.
Line 41 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 41.

IF	THEN

Lines 41 and 40 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 41 and/or 40:
	  1. If the amount shown does not belong on Line 41, edit an asterisk (*) to the left of Line 41.
	  2. If an amount for Line 41 is shown and is different than the Line 41 reported amount, edit the amount to Line 41.
	
	b. If no statement or document is attached, edit an asterisk (*) to the left of Line 41.

Line 41 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.21.36
(01-01-2023)
Line 42 (2021) - Eligible Employee Retention Credit Third Quarter Business is Recovery Startup Business CT-1)

(1) **2021** - Process Line 42 as follows:

Note: All line references refer to Form CT-1 revision 2021.

IF	THEN
Line 42 is dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 42 is blank,	a. If a statement or document is attached showing the amount for Line 42, edit the amount on Line 42. b. If the statement or document attached does not show the amount for Line 42, no editing is needed and continue to review the return.
Line 42 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 42.

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IF	THEN
Lines 42 and 41 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 42 and/or 41: 1. If the amount shown does not belong on Line 42, edit an asterisk (*) to the left of Line 42. 2. If an amount for Line 42 is shown and is different than the Line 42 reported amount, edit the amount to Line 42. b. If no statement or document is attached, edit an asterisk (*) to the left of Line 42.
Line 42 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.21.37
(01-01-2023)
Line 43 (2021)- Eligible Employee Retention Credit Fourth Quarter Business is Recovery Startup Business

(1)   **2021** - Process Line 43 as follows:

Note: All line references refer to Form CT-1 revision 2021.

IF	THEN
Line 43 is dash, zero, or "none,"	No editing is needed and continue to review the return.
Line 43 is blank,	a. If a statement or document is attached showing the amount for Line 43, edit the amount on Line 43. b. If the statement or document attached does not show the amount for Line 43, no editing is needed and continue to review the return.
Line 43 has an amount for a tax year not listed above,	Edit an asterisk (*) to the left of Line 43.

IF	THEN

Lines 43 and 42 amounts are the same,	a. If a statement or document is attached showing the amounts for Lines 43 and/or 42:
	   1. If the amount shown does not belong on Line 43, edit an asterisk (*) to the left of Line 43.
	   2. If an amount for Line 43 is shown and is different than the Line 43 reported amount, edit the amount to Line 43.
	
	b. If no statement or document is attached, edit an asterisk (*) to the left of Line 43.

Line 43 has an amount for a tax year listed above,	Accept the entry and ensure the amount is dollars and cents.

3.11.13.22
(01-01-2025)
♦Routing Guide for Attachments♦

(1) All attachments to the return must be reviewed before the return can be considered processable.

   a. Attachments must only be detached when specifically instructed.

Note: Consider a return or document an "original" if it has an original signature or has been stamped "Process as Original."

   b. Edit Action Trail(s) (e.g., "2848 DETACHED") in the lower left corner going vertically up the side of the return.

Note: When a document is detached and routed for processing edit the name and EIN, if not already present. Also, edit the Return Received Date (e.g., "MM/DD/YY") in the lower left margin of the detached document before routing.

(2) For all Form 941 returns Code and Edit must ensure the taxpayer's EIN is on all attachments in case they are separated from the return during processing. If the EIN is not shown on an attachment, (to be processed with the return), edit the last 4 digits of the taxpayer's EIN. Routed attachments must show the Name, full EIN, and a Received Date.

(3) Imperfect Form 941 (Revision 2005 and later) - After detaching a document from the return, and only page(s) 1, 2, 3 (Revision 2020 and later), and (if applicable) Schedule B and Schedule R remain, Do Not pull the return, leave in "Imperfect" batch.

(4) For all Form 943 returns with the Schedule R attached Code and Edit must ensure the taxpayer EIN is on the Schedule R attachment.

(5) Follow the general guidelines below written for each attachment:

Note: If there is an indication on the document that it is not an original, such as "copy" etc., process as a copy and detach, as necessary.

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DOCUMENT	DETACH?	ACTION
CP 207, Proposed FTD Penalty Request for Correct ROFTL Information,	No	If the Tax Period on the return and the CP 207 are the same, send both (return and CP 207) directly to Accounts Management (AM). (Do not process the return).
CP 207, Proposed FTD Penalty Request for Correct ROFTL Information,	Yes	If the Tax Period on the return and the CP 207 are different, process the return and send the CP 207 and a copy of the return to Accounts Management (AM).
CP 161, No Math Error, Balance Due	No	Route to Accounts Management.
CP 259/959 (Spanish version)	No	a. **Correspondence is attached, or taxpayer's response indicates any of the following:** • Taxpayer disagrees that they are required to file the return. • Only page one of the return is attached. • Employer Identification Number (EIN) on notice does not match EIN on return. • Return requested on notice not the same as return submitted. • Taxpayer asking question(s) or requesting IRS take action(s) on their account. • Case involves any other IRS action(s) C&E not trained to complete. b. **Then,** Route to Compliance Services Collection Operations (CSCO). Use return address on CP notice: • Brookhaven - Stop #662 • Memphis - Stop #81 • Philadelphia - 4-N31.142 c. **If none of the above apply, correspondence or written response to the notice is not attached and/or, "599" is notated:** 1. Move the notice to the back of the return. 2. Continue processing the return. *Note:* If the return is unsigned, but the taxpayer has signed the CP notice under the jurat, it is not necessary to correspond for the signature.
CP 259 A through H	No	OSPC BMF Entity Mail Stop 6273.
CP 276A,	No	If the Tax Period on the return and the CP 276A are the same, send both (return and CP 276A) directly to Accounts Management (AM). (Do not process the return).

DOCUMENT	DETACH?	ACTION
CP 276A,	Yes	If the Tax Period on the return and the CP 276A are different, process the return and send the CP 276A and a copy of the return to Accounts Management (AM).
CP 276B,	No	If the Tax Period on the return and the CP 276B are the same, send both (return and CP 276B) directly to Accounts Management (AM). (Do not process the return).
CP 276B,	Yes	If the Tax Period on the return and the CP 276B are different, process the return and send the CP 276B and a copy of the return to Accounts Management (AM).
CP 504/504B,	No	1. Pull CP 504/504B to the front. 2. Route notice and return to Accounts Management.
CP 518,	No	**Correspondence is attached or taxpayer's response indicates any of the following:** • Taxpayer disagrees that they are required to file the return. • Only page one of the return is attached. • EIN on notice does not match EIN on return. • Return requested on notice not the same as return submitted. • Taxpayer asking question(s) or requesting IRS take action(s) on their account. • Case involves any other IRS action(s) C&E not trained to complete. **Then,** Route to Compliance Services Collection Operations (CSCO). Use return address on CP notice: • Brookhaven - Stop #662 • Memphis - Stop #81 • Philadelphia - 4-N31.142 **If none of the above apply, correspondence or written response to the notice is not attached and/or, "599" is notated:** 1. Move the notice to the back of the return. 2. Continue processing the return. *Note:* If the return is unsigned, but the taxpayer has signed the CP notice under the jurat, it is not necessary to correspond for the signature.

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DOCUMENT	DETACH?	ACTION
Letters 112C, 282C, 2255C or 2284C	No	a. Identify which organization initiated the letter to the taxpayer (e.g., what organization signed the letter?). b. Route letters initiated by Accounts Management (AM) to Accounts Maintenance Research (AMRH): • Ogden - Mail Stop 6712 • Kansas City - Mail Stop N2 6800 c. Route letters initiated by Collections as follows: 1. **If** correspondence is attached or taxpayer's response indicates any of the following: • Taxpayer disagrees that they are required to file the return. • Only page one of the return is attached. • EIN on letter does not match EIN on return. • Return requested on letter not the same as return submitted. • Taxpayer asking question(s) or re-questing IRS take action(s) on their account. • Case involves any other IRS action(s) C&E not trained to complete. **Then,** Route to Compliance Services Collection Operations (CSCO). Use return address on letter. • Brookhaven - Stop #662 • Memphis - Stop #81 • Philadelphia - 4-N31.142 2. **If** none of the above apply, correspondence or written response to the letter is not attached and/or, no "599" is notated: **Then,** Move the letter to the back of the return and continue processing. *Note:* If the return is unsigned, but the taxpayer has signed the letter under the jurat, it is not necessary to correspond for the signature.
Form 433-B, Collection Information Statement for Businesses	Yes	Ogden - route to Collections. Kansas City Mail Stop P4 5000.
Form 433-D, Installment Agreement	Yes	Ogden - route to Collections. Kansas City Mail Stop P4 5000.

DOCUMENT	DETACH?	ACTION
General Power of Attorney (POA), submitted on any document other than **Form 2848 or 8821**,	No	Take No Action, Leave the POA attached to the return. Do not route to the CAF function. See Form 2848 and Form 8821.
Includes tax liability for **Multiple** Tax Periods or Types of Tax	No	a. Numbered returns route to Rejects. b. Unnumbered returns, prepare a dummy return if possible; otherwise **correspond**. See IRM 3.11.13.13.1.1, "Entity Perfection - Tax Period - Form 941, Form 941-PR and Form 941-SS (Revision 2014- and later)"
Other Tax Returns (original signature),	Yes	1. Edit a Received Date to the detached return. 2. Route to the correct function unless specifically directed otherwise. **Exception:** Returns attached to a consolidated return will NOT be detached.
Petitions in opposition of tax law provisions,	Yes ***Note:*** No Action Trail needs to be edited when detaching a petition.	Route to: IRS 1111 Constitution Avenue, NW Washington, DC 20224
State Tax Returns, original or copy with original signature,	Yes	Route to Receipt and Control.
State Tax Returns (Photocopy, facsimile or no signature)	**No**	**Leave attached.**
Statement establishing **Reasonable Cause** for delinquent filing,	No	1. Issue Letter 1382C, Penalty Removal Request Incomplete, 2. Continue editing the return.
Request for Acknowledgement,	No	No action required
Remittance found,	No	Immediately hand carry return and remittance to supervisor.
Request for information or inquiries,	Yes	1. Photocopy the attachment if it contains any data necessary to continue processing the return. 2. Attach the copy to the return. 3. Route original attachment to the proper office for necessary action.

#

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DOCUMENT	DETACH?	ACTION
Requests for Installment Agreement,	Yes	Ogden - Route to Collections. Kansas City Mail Stop P4 5000.
Request for Account Adjustment,	Yes	Route to correct function. Attachment must contain (or enter if missing): • Name, • Address, • EIN, and • Received Date.

Request for money transfer,	Yes	a. **If the taxpayer notates transfer of money to the return you are processing:**
		   1. Prepare Form 3465 to route the request to Accounts Management (AM). Figure 3.11.13-3.
		   2. Hold the return for 2 cycles before processing.
		
		b. **If the taxpayer notates transfer of money from the return you are processing:**
		   1. Prepare Form 3465 to route the request to Accounts Management (AM).
		   2. Edit CCC "X" to freeze overpayment.
		   3. Continue processing return.

Request for Forms or Schedules,	No	a. **If requesting current year forms:**
		   1. Prepare Form 4190.
		   2. Forward to National Distribution Center (NDC) for processing.
		
		b. **If requesting prior year forms:**
		   1. Prepare Form 6112.
		   2. Forward to National Distribution Center (NDC) for processing.
		
		Note: Form 4190 and Form 6112 are generally used for IMF requests. Therefore, enter all BMF requests for forms and/or schedules in the "Write-In" portion of the forms.

Substitute Letter for Installment Agreement Request,	Yes	Route to Campus Compliance (Collections).

(6)   The table below contains routing instructions for specific forms, documents attached to an Employment Return and for loose documents:

3.11.13.22   Internal Revenue Manual   Cat. No. 33485T (11-07-2024)
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DOCUMENT/FORM	DETACH?	ACTION
CT-1, Employer's Annual Railroad Retirement Tax Return,	Yes	Route to KCSPC.
CT-1 X, Adjusted Employer's Annual Railroad Retirement Tax Return or Claim for Refund,		See IRM 3.11.13.16, Form 94X - Adjusted Employment Tax Return and Claim for Refund.
SS-4, Application for Employer Identification Number (Entity Control assigned an EIN to the SS-4),	Yes	Route to Entity Control.
SS-4, Application for Employer Identification Number (Entity Control has not assigned an EIN to the SS-4),	No	Route return with Form SS-4 attached to Entity Control.
SS-16, Certificate of Elections of Coverage Under the Federal Insurance Contributions Act,	No	Route return with SS-16 attached to Accounts Management.
W-2, Wage and Tax Statement (any originals or copies),	Yes	Route to Receipt and Control.
W-2G, Certain Gambling Winnings	Yes	Route to: Social Security Administration Wilkes Barre Operations Center Wilkes Barre, PA 18769
W-3, Transmittal of Wage and Tax Statement (any originals or copies),	Yes	Route to Receipt and Control.
W-4, Employer's Withholding Allowance Certificate,	No	Leave attached. No action is required.
W-11, Employer's Withholding Allowance Certificate,	No	Leave attached. No action is required.
843, Claim for Refund and Request for Abatement,	Yes	1. Route to Accounts Management (AM) if the Tax Period shown on the Form 843 is different than the return's Tax Period. 2. Enter Received Date, and EIN.

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DOCUMENT/FORM	DETACH?	ACTION
911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order),	Yes	Forward to Taxpayer Advocate Service (TAS).
940, **Schedule A,** Multi-State Employer and Credit Reduction Information,	No	"/" (line through) the Form 940 Schedule A to show non-transcribable with Form 941.
Schedule B, Form 941 - Loose (not attached),		Route to Accounts Management (AM).
Schedule D, Form 941,	Yes	Route to PSC, Drop Point 4-G08.151
Schedule R Form 941 - Loose (not attached),		Route to SCRIPS using local procedures.
Schedule R, Form 941, Allocation Schedule for Aggregate Form 941 Filers,	No	See IRM 3.11.13.14 Form 941, Form 941-PR and Form 941-SS (Revision 2005 and later) Return Perfection and Line Editing.
941C, Supporting Statement To Correct Information,		Move to the front of the return and route to Accounts Management.
941-X, 941-X (PR), Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund,		See IRM 3.11.13.16 Form 94X - Adjusted Employment Tax Return and Claim for Refund for verification and detaching procedure.
942, Household Employers Quarterly Tax Return	Yes	Send to: Internal Revenue Service 3651 S. IH-35 Stop 6112 AUSC Austin, TX 78741
Schedule R Form 943 - Loose (not attached),		Route to SCRIPS using local procedures.
Schedule R Form 943 - (attached),	No	See IRM 3.11.13.18 for editing instructions.
943-X, 943 X (PR), Adjusted Employer's Annual Federal Tax Return for Agricultural Employees or Claim for Refund,		See IRM 3.11.13.16, Form 94X - Adjusted Employment Tax Return and Claim for Refund for verification and detaching procedure.

DOCUMENT/FORM	DETACH?	ACTION
944-X, 944 X (SP), Adjusted Employer's ANNUAL Federal Tax Return or Claim for Refund,		See IRM 3.11.13.16, Form 94X - Adjusted Employment Tax Return and Claim for Refund for verification and detaching procedure.
945-X, Adjusted Annual Return of Withheld Federal Income Tax or Claim for Refund,		See IRM 3.11.13.16, Form 94X - Adjusted Employment Tax Return and Claim for Refund for verification and detaching procedure.
1096, Annual Summary and Transmittal of U.S. Information Returns,	Yes	Route to Receipt and Control.
1099, (any originals),	Yes	Route to Receipt and Control.
1331, Notice of Adjustment,	Yes	Route to Accounting Function.
2032, Contract Coverage Under Title II of the Social Security Act	Yes	Route to Entity Control.
2275, Record Request, Charge and Recharge,	No	Take no action.
2678, Employer/Payer Appointment of Agent,	Yes	Route to Entity for processing.
2848, Power of Attorney and Declaration of Representative,	Yes	a. Ogden - route to Stop 6737 Kansas City - route to Mail Stop P4 5000. b. For Private Delivery Carriers: Internal Revenue Service 5333 Getwell Road Stop 8423 Memphis, TN 38118
2859, Request for Quick or Prompt Assessment,	No	Reject. Hand-Carry to Accounting (NMF) or follow local procedures.
3198, Special Handling Notice of Examination Case Processing,	No	Take no action.

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DOCUMENT/FORM	DETACH?	ACTION
3244, Payment Posting Voucher,	Yes	Route to Receipt and Control.
3753, Manual Refund Posting Voucher,	No	a.　Research to determine if TC 840 has posted. b.　See IRM 3.11.13.12.2 for CCC "O" procedures.
3870, Request for Adjustment,	Yes	Route to Campus Compliance.
3893, Re-Entry Document Control,	No	See IRM 3.11.13.11.7 for processing procedures.
Form 3949 Information Report Referral	Yes	1.　Route Form 3949 according to page 2 of Form 3949 to Criminal Investigation (CI), Exam, Disclosure, etc., following local procedures. 2.　Continue processing the return.
Form 3949-A Information Referral	Yes	Ogden - 1.　Route Form 3949-A to Receipt & Control. 2.　Continue processing the return. Kansas City - 1.　Route Form 3949-A to Ogden Service Center. 2.　Continue processing the return.
4029, Application for Exemption From Social Security and Medicare Taxes and Waiver of Benefits,	Yes	Send to: **Social Security Administration,** **Security Records Center, Attn.: Religious Exemption Unit,** **P.O. Box 7** **Boyers, PA 16020.**
4219, Statement of Liability of Lender, Surety, or Other Person for Withholding Taxes,	Yes	Route to Compliance (Examination).
5604, 6020(b) Action Sheet,	No	No Action, Support for 6020(b) return.

DOCUMENT/FORM	DETACH?	ACTION
8274, Certification by Churches and Qualified Church-Controlled Organizations Electing Exemption from Employer Social Security and Medicare Taxes,	Yes	Route to: **Ogden Submission Processing Campus** **Entity Control** **Ogden, UT 84201-0027.**
8275-R, Regulation Disclosure Statement,	Yes	Route to Compliance (Examination) - process return.
8300, Report of Cash Payments Over $10,000 Received in a Trade or Business,	Yes	Route to: **Internal Revenue Service** **Detroit Computing** **Center** **PO Box 32621** **Detroit, Michigan 48232.**
8655, Reporting Agent Authorization,	Yes	Route to: Accounts Management (AM) Service Campus, MS 6748 RAF TEAM, 1973 North Rulon White Blvd. Ogden, UT 84404.
8821, Tax Information Authorization (TIA),	Yes	a. Ogden - Route to Stop 6737 Kansas City - route to Mail Stop P4 5000. b. For Private Delivery Carriers: Internal Revenue Service 5333 Getwell Road Stop 8423 Memphis, TN 38118
8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party- Business, is attached,	Yes	Route to entity if any of the following applies: • If the mailing address information is different and /or location address is listed on Line 7- detach Form 8822 /. • An entry is listed on Form 8822-B, Lines 8 or 9.
8879, IRS e-file Signature Authorization	No	No action required.

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3.11.13.22

DOCUMENT/FORM	DETACH?	ACTION
8974-Loose (not attached) Qualified Small Business Payroll Tax Credit for Increasing Research Activities		Route all loose Form 8974 to ICT.
8974 Qualified Small Business Payroll Tax Credit for Increasing Research Activities	No	See IRM 3.11.13.14.29.
9465, Installment Agreement Request, or letter substitute,	Yes	Ogden- route to Collection Kansas City - route to Mail Stop P4 5000.
9779, EFTPS Business Enrollment Form,	Yes	Send to: **EFTPS Enrollment Processing Center PO Box 173788 Denver, CO 80217-3788.**
9948, Referrals To Form	No	Leave attached.

DOCUMENT/FORM	DETACH?	ACTION
Form 14039-B, Identity Theft Affidavit - Business	No	If the envelope is addressed to a specific function or a specific function is indicated by an IRS CP notice or IRS letter, place the Form 14039-B on top and route Form 14039-B and the return to the specific function. If Ogden or Kansas City receives a Form SS-4 and Form 14039-B route the returns to Internal Revenue Service: Ogden BMF Entity Mail Stop 6273 Ogden, UT 84201. For the following returns: • Loose Form 14039-B. • No correspondence attached (e.g., no IRS CP notice or IRS letter). • The envelope is not addressed to a specific function. Place the Form 14039-B on top of the return and route to the local Image Control Team (ICT). Ogden - Mail Stop 6552. Kansas City - Route to Mail Stop C1 6525.
Form 14157, Complaint: Tax Return Preparer	Yes	Route to: Attn: Return Preparer Office 401 W. Peachtree Street NW Mail Stop 421-D Atlanta, Georgia 30308

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Exhibit 3.11.13-1   (01-01-2025)
Form 941 for 2025: Employer's QUARTERLY Federal Tax Return

DRAFT

Form **941 for 2025:** Employer's QUARTERLY Federal Tax Return
(Rev. March 2025)   Department of the Treasury — Internal Revenue Service

TAX PERIOD-YYMM T   ᒐ50124

OMB No. 1545-0029

Employer identification number (EIN)   **T** ☐☐ – ☐☐☐☐☐☐☐

Name (not your trade name)   **T**

Trade name (if any)   **T**

Address   **T**
Number   Street   Suite or room number
T   **T**   **T**
City   State   ZIP code
T   **T**   **T**
Foreign country name   Foreign province/county   Foreign postal code

Report for this Quarter of 2025
(Check one.)

☐**T** **1:** January, February, March

☐**T** **2:** April, May, June

☐**T** **3:** July, August, September

☐**T** **4:** October, November, December

Go to *www.irs.gov/Form941* for instructions and the latest information.

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

Part 1:   Answer these questions for this quarter. Employers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, and Puerto Rico can skip lines 2 and 3, unless you have employees who are subject to U.S. income tax withholding.   **SIC T**

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   **T**

2   Wages, tips, and other compensation   2   **T** .

3   Federal income tax withheld from wages, tips, and other compensation   3   **T** .

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

		Column 1		Column 2
5a	Taxable social security wages . .	**T** .	× 0.124 =	.
5b	Taxable social security tips . . .	**T** .	× 0.124 =	.
5c	Taxable Medicare wages & tips. .	**T** .	× 0.029 =	.
5d	Taxable wages & tips subject to Additional Medicare Tax withholding	**T** .	× 0.009 =	.

5e   Total social security and Medicare taxes. Add Column 2 from lines 5a, 5b, 5c, and 5d   . . . . .   5e   **T/C** .

5f   Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions)   . .   5f   **T** .

6   Total taxes before adjustments. Add lines 3, 5e, and 5f   6   **T** .   **SRI T**

7   Current quarter's adjustment for fractions   7   (+/-)**T** .

8   Current quarter's adjustment for sick pay   8   (+/-)**T** .

RECEIVED DATE MMDDYY   T

9   Current quarter's adjustments for tips and group-term life insurance   9   (+/-)**T** .

10   Total taxes after adjustments. Combine lines 6 through 9   10   .

11   Qualified small business payroll tax credit for increasing research activities. Attach Form 8974   11   **T** .

12   Total taxes after adjustments and nonrefundable credits. Subtract line 11 from line 10   . .   12   **T/C** .

13   Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), or 944-X filed in the current quarter   13   **T** .

14   Balance due. If line 12 is more than line 13, enter the difference and see instructions   . . .   14   **T/C** .

15   Overpayment. If line 13 is more than line 12, enter the difference   **T/C** .   Check one: ☐ Apply to next return. ☐ Send a refund.

You MUST complete both pages of Form 941 and SIGN it.   **CCC**

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.   Cat. No. 17001Z   Form **941** (Rev. 3-2025)

XXX ← **ACTION CODE**

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Internal Revenue Manual

33485301

Exhibit 3.11.13-1

Exhibit 3.11.13-1 (Cont. 1) (01-01-2025)
Form 941 for 2025: Employer's QUARTERLY Federal Tax Return

DRAFT

950224

Name (not your trade name)

EDIT EIN IF BLANK → **Employer identification number (EIN)**
XX-XXXXXXX

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

If you're unsure about whether you're a monthly schedule depositor or a semiweekly schedule depositor, see section 11 of Pub. 15.

16   **Check one:** ☐   **Line 12 on this return is less than $2,500 or line 12 on the return for the prior quarter was less than $2,500, and you didn't incur a $100,000 next-day deposit obligation during the current quarter.** If line 12 for the prior quarter was less than $2,500 but line 12 on this return is $100,000 or more, you must provide a record of your federal tax liability. If you're a monthly schedule depositor, complete the deposit schedule below; if you're a semiweekly schedule depositor, attach Schedule B (Form 941). Go to Part 3.

See IRM 3.11.13.14.44 to determine the editing of the SIC.

☐   **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   T .

           Month 2   T .

           Month 3   T .

Total liability for quarter   .   Total must equal line 12.

☐   **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. Go to Part 3.

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   / /   ; also attach a statement to your return. See instructions.

18   If you're a seasonal employer and you don't 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 the IRS.   ☐ ☐ T ☐ ☐

☐   No.

Part 5:   **Sign here. You MUST complete both pages of Form 941 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   **CORRESPOND IF MISSING**   Print your name here

         Print your title here

Date   / /   Best daytime phone

Paid Preparer Use Only   Check if you're self-employed . . . ☐

Preparer's name   PTIN   T

Preparer's signature   Date   / /

Firm's name (or yours if self-employed)   EIN   T

Address   Phone   T

City   State   ZIP code

Page **2**   Form **941** (Rev. 3-2025)

Exhibit 3.11.13-1   Internal Revenue Manual   Cat. No. 33485T (11-07-2024)
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Exhibit 3.11.13-2   (01-01-2025)

Form 941(SP) para 2024: Declaración del Impuesto Federal TRIMESTRAL del Empleador

DRAFT

TAX PERIOD-YYMM

Formulario **941 para 2025:** Declaración del Impuesto Federal TRIMESTRAL del Empleador

(Rev. marzo de 2025)   Department of the Treasury — Internal Revenue Service   OMB No. 1545-0029

Número de identificación del empleador (*EIN*)   **T** [   ] – [   ][   ][   ][   ][   ][   ]

Informe para este trimestre de 2025 (Marque uno).

Nombre (el nombre legal del negocio, no el nombre comercial)   **T**

T 1: enero, febrero, marzo

Nombre comercial (si alguno)   **T**

T 2: abril, mayo, junio

Dirección   **T**

T 3: julio, agosto, septiembre

Número   Calle   Número de oficina o de habitación

T 4: octubre, noviembre, diciembre

T [   ]   **T** [   ]   **T** [   ]

Ciudad   Estado   Código postal (*ZIP*)

Acceda a *www.irs.gov/Form941SP* para obtener las instrucciones y la información más reciente.

T [   ]   **T** [   ]   **T** [   ]

Nombre del país extranjero   Provincia extranjera/condado   Código postal extranjero

Lea las instrucciones por separado antes de completar el Formulario 941. Escriba a máquina o en letra de molde dentro de las casillas.   **SIC T**

Parte 1: Conteste estas preguntas para este trimestre. Los empleadores en la Samoa Estadounidense, Guam, la Mancomunidad de las Islas Marianas del Norte, las Islas Vírgenes Estadounidenses y Puerto Rico pueden omitir las líneas 2 y 3, a menos que sus empleados estén sujetos a la retención del impuesto sobre los ingresos de los Estados Unidos.

1   Número de empleados que recibieron salarios, propinas u otras remuneraciones durante el período de pago que incluye: *el 12 de marzo* (1er trimestre), *el 12 de junio* (2do trimestre), *el 12 de septiembre* (3er trimestre) o *el 12 de diciembre* (4to trimestre)   1   **T**

2   Salarios, propinas y otras remuneraciones   2   **T** .

3   Impuesto federal sobre el ingreso retenido de salarios, propinas y otras remuneraciones   3   **T** .

4   Si no hay salarios, propinas ni otras remuneraciones sujetos a los impuestos del Seguro Social y del *Medicare*   **T** Marque aquí y pase a la línea 6.

		Columna 1			Columna 2
5a	Salarios sujetos al impuesto del Seguro Social	**T** .	× 0.124 =	**. **	
5b	Propinas sujetas al impuesto del Seguro Social	**T** .	× 0.124 =	**. **	
5c	Salarios y propinas sujetos al impuesto del *Medicare*	**T** .	× 0.029 =	**. **	
5d	Salarios y propinas sujetos a la retención del Impuesto Adicional del *Medicare*	**T** .	× 0.009 =	**. **	

5e   Total de impuestos del Seguro Social y del *Medicare*. Sume la Columna 2 de las líneas 5a, 5b, 5c y 5d   5e   **T/C** .

5f   Notificación y solicitud de pago conforme a la sección 3121(q): Impuesto adeudado por propinas no declaradas (vea las instrucciones)   5f   **T** .

6   Total de impuestos antes de los ajustes. Sume las líneas 3, 5e y 5f   6   **T** .   **SRI T**

7   Ajustes por fracciones de centavos de   7   **(+/-)T** .

8   Ajustes por compensación por enferm   8   **(+/-)T** .

RECEIVED DATE MMDDYY   T

9   Ajustes por propinas y por seguro temporal de vida colectivo a término del trimestre actual   9   **(+/-)T** .

10   Total de impuestos después de los ajustes. Combine las líneas 6 a 9   10   .

11   Crédito tributario sobre la nómina de pequeños negocios calificados por aumentar las actividades investigativas. Adjunte el Formulario 8974   11   **T** .

12   Total de impuestos después de considerar los ajustes y créditos no reembolsables. Reste la línea 11 de la línea 10   12   **T/C** .

13   Total de depósitos para este trimestre, incluyendo toda cantidad pagada en exceso aplicada de un trimestre anterior, y toda cantidad pagada en exceso aplicada del Formulario 941-X, 941-X (PR) o 944-X presentado en el trimestre actual   13   **T** .

14   Saldo adeudado. Si la línea 12 es mayor que la línea 13, anote la diferencia y vea las instrucciones   14   **T/C** .

15   Pago en exceso. Si la línea 13 es mayor que la línea 12, anote la diferencia   **T/C** .   Marque uno: **T** Aplíquese a la próxima declaración.   **T** Envíe un reembolso.

TIENE que completar ambas páginas del Formulario 941 y FIRMARLO.   **CCC**

Para el Aviso sobre la Ley de Confidencialidad de Información y la Ley de Reducción de Trámites, vea   Cat. No. 93474O   Form **941 (sp)** (Rev. 3-2025)

XXX ← **ACTION CODE**

Cat. No. 33485T (11-07-2024)   Internal Revenue Manual   **Exhibit 3.11.13-2**
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Exhibit 3.11.13-2 (Cont. 1) (01-01-2025)
Form 941(SP) para 2024: Declaración del Impuesto Federal TRIMESTRAL del Empleador

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DRAFT

Nombre (el nombre legal del negocio, no el nombre come~~ **EDIT EIN IF BLANK** →~~   Número de identificación del empleador (*EIN*)

XX-XXXXXXX

Parte 2:   Infórmenos sobre su itinerario de depósitos y obligación tributaria para este trimestre.

Si no está seguro de si es depositante de itinerario mensual o de itinerario bisemanal, vea el apartado 11 de la Publicación 15.

16   Marque uno: ☐   La línea 12 de esta declaración es menos de $2,500 o la línea 12 de la declaración del trimestre anterior era menos de $2,500 y usted no tuvo una obligación de depositar $100,000 el próximo día durante el trimestre actual. Si la línea 12 del trimestre anterior era menos de $2,500 pero la línea **12** de la declaración actual es $100,000 o más, usted tiene que proveer un registro de su obligación tributaria. Si es depositante de itinerario mensual, complete el itinerario de depósitos a continuación; si es depositante de itinerario bisemanal, adjunte el Anexo B (Formulario 941). Pase a la Parte 3.

> **See IRM 3.11.13.14.44 to determine the editing of the SIC.**

☐   Era depositante de itinerario mensual para todo el trimestre. Anote la obligación tributaria para cada mes y la obligación tributaria para el trimestre; luego, pase a la Parte 3.

Obligación tributaria: Mes 1   **T** .

Mes 2   **T** .

Mes 3   **T** .

Obligación total para el trimestre   . El total tiene que ser igual a la línea 12.

☐   Era depositante de itinerario bisemanal durante cualquier parte de este trimestre. Complete el Anexo B (Formulario 941), Registro de la Obligación Tributaria para los Depositantes de Itinerario Bisemanal, y adjúntelo al Formulario 941. Pase a la Parte 3.

Parte 3:   Infórmenos sobre su negocio. Si cualquiera de las preguntas NO corresponde a su negocio, déjela en blanco.

17   Si su negocio ha dejado de operar o si usted ha dejado de pagar salarios   . . . . ☐ Marque aquí y

anote la última fecha en la que pagó salarios   / /   ; también adjunte una nota aclaratoria a su declaración. Vea las instrucciones.

18   Si es empleador estacional y no tiene que presentar declaraciones para cada trimestre del año   . . ☐ Marque aquí.

Parte 4:   ¿Podemos comunicarnos con su tercero autorizado?

¿Desea permitir que un empleado, preparador remunerado u otra persona hable sobre esta declaración con el *IRS*? Vea las instrucciones para más detalles.

☐ Sí. Nombre y núm. de teléfono del tercero designado

Seleccione un número de identificación personal (*PIN*) de 5 dígitos que usará al hablar con el *IRS*.   ☐ ☐ **T** ☐ ☐

☐ No.

Parte 5:   Firme aquí. TIENE que completar ambas páginas del Formulario 941 y FIRMARLO.

Bajo pena de perjurio, declaro que he examinado esta declaración, incluyendo los anexos e informes adjuntos, y que, a mi leal saber y entender, es verídica, correcta y completa. La declaración del preparador (que no sea el contribuyente) se basa en toda información de la cual el preparador tenga conocimiento.

Firme su nombre aquí   **CORRESPOND IF MISSING**   Escriba su nombre en letra de molde aquí

Escriba su cargo en letra de molde aquí

Fecha   / /   Mejor núm. de teléfono donde llamarlo durante el día

Para Uso Exclusivo del Preparador Remunerado   Marque aquí si usted trabaja por cuenta propia . . ☐

Nombre del preparador   *PTIN*   **T**

Firma del preparador   Fecha   /   /

Nombre de la empresa (o el suyo, si trabaja por cuenta propia)   *EIN*   **T**

Dirección   Núm. de teléfono   **T**

Ciudad   Estado   Código postal (*ZIP*)

Página **2**   Form **941 (sp)** (Rev. 3-2025)

Exhibit 3.11.13-2   Internal Revenue Manual   Cat. No. 33485T (11-07-2024)
33485304   Any line marked with a #
is for **Official Use Only**

Exhibit 3.11.13-3   (01-01-2025)
Formulario 941-PR para 2023: Planilla para la Declaración Federal TRIMESTRAL del Patrono

---

TAX PERIOD
YYMM
T

Formulario **941-PR para 2023:** Planilla para la Declaración Federal TRIMESTRAL del Patrono

(Rev. marzo de 2023)   Department of the Treasury — Internal Revenue Service   OMB No. 1545-0029

Número de identificación patronal (*EIN*) **T** | – | | | | | | |

Nombre (el nombre legal del negocio, no el nombre comercial) **T**

Nombre comercial (si alguno) **T**

Dirección **T**

| Número | Calle | Número de oficina o de habitación |

T | **T** | **T**

| Ciudad | Estado | Código postal (*ZIP*) |

T | **T** | **T**

| Nombre del país extranjero | Provincia extranjera/condado | Código postal extranjero |

Informe para este trimestre de 2023
(Marque uno).

T 1: enero, febrero, marzo

T 2: abril, mayo, junio

T 3: julio, agosto, septiembre

T 4: octubre, noviembre, diciembre

Acceda a *www.irs.gov/Form941PR* para obtener las instrucciones y la información más reciente.

Lea las instrucciones por separado antes de completar el Formulario 941-PR. Escriba a máquina o en letra de molde dentro de los encasillados.   **SIC T**

Parte 1:   Conteste estas preguntas para este trimestre.

1 Número de empleados que recibieron salarios, propinas u otras remuneraciones durante el período de pago que incluye: el 12 de marzo (1er trimestre), el 12 de junio (2do trimestre), el 12 de septiembre (3er trimestre) o el 12 de diciembre (4to trimestre)   1 **T**

2

3

4 Si no hay salarios, propinas ni otras remuneraciones sujetas a las contribuciones al Seguro Social y al *Medicare* . . . . ☐ Marque aquí y pase a la línea **6**.

		Columna 1		Columna 2
5a	Salarios sujetos a la contribución al Seguro Social*	**T** .	× 0.124 =	.
5a (i)	Salarios de licencia por enfermedad calificados*	**T** .	× 0.062 =	.
5a (ii)	Salarios de licencia familiar calificados*	**T** .	× 0.062 =	.
5b	Propinas sujetas a la contribución al Seguro Social	**T** .	× 0.124 =	.
5c	Salarios y propinas sujetos a la contribución al *Medicare*	**T** .	× 0.029 =	.
5d	Salarios y propinas sujetos a la retención de la Contribución Adicional al *Medicare*	**T** .	× 0.009 =	.

*Incluya en la línea **5a** los salarios sujetos a la contribución de licencia por enfermedad y familiar calificados pagados en este trimestre de 2023 por la licencia tomada después del 31 de marzo de 2021 y antes del 1 de octubre de 2021. Use las líneas **5a(i)** y **5a(ii)** sólo para los salarios sujetos a la contribución de licencia por enfermedad y familiar calificados pagados en este trimestre de 2023 por la licencia tomada después del 31 de marzo de 2020 y antes del 1 de abril de 2021.*

5e Total de contribuciones al Seguro Social y al *Medicare*. Sume la Columna 2 de las líneas 5a, 5a(i), 5a(ii), 5b, 5c y 5d . . . .   5e **T/C** .

5f Notificación y solicitud de pago conforme a la sección 3121(q): Contribución adeudada por propinas no declaradas (vea las instrucciones) . . . . .   5f **T** .   **SRI T**

6 Total de contribuciones antes de los ajustes. Sume las líneas 5e y 5f   6 **T** .

7 Ajustes por fracciones de centavos del trimestre e~~n~~   7 **T** .

8 Ajustes por compensación por enfermedad del tri~~m~~   8 **(+/−) T** .

RECEIVED DATE
MMDDYY   T

9 Ajustes por propinas y por seguro temporal de vida colectivo a término fijo del trimestre en curso . . . .   9 **(+/−) T** .

10 Total de contribuciones después de los ajustes. Combine las líneas 6 a 9 . . . . .   10 **(+/−)** .

11a Crédito contributivo sobre la nómina de pequeños negocios calificados por aumentar las actividades investigativas. Adjunte el Formulario 8974 . . . .   11a **T** .

11b Porción no reembolsable del crédito por los salarios de licencia por enfermedad y familiar calificados por la licencia tomada antes del 1 de abril de 2021 . . . . .   11b **T** .

11c Reservada para uso futuro . . . .   11c .

TIENE que completar las tres páginas del Formulario 941-PR y **FIRMARLO.**

Para el Avi~~so sobre la Ley de Confidencia~~lidad de Información y la Ley de Reducción de Trámite~~s~~ . . . . ~~Ley~~ de Pago.   Cat. No. 17009J   Form **941-PR** (Rev. 3-2023)

XXX ← **ACTION CODE**   **CCC**

Cat. No. 33485T (11-07-2024)   Internal Revenue Manual   **Exhibit 3.11.13-3**
Any line marked with a #   33485305
is for **Official Use Only**

Exhibit 3.11.13-3 (Cont. 1) (01-01-2025)
Formulario 941-PR para 2023: Planilla para la Declaración Federal TRIMESTRAL del Patrono

| Nombre (el nombre legal del negocio, no el nombre comercial) | **EDIT EIN IF BLANK** | Número de identificación patronal (*EIN*) **XX**-**XXXXXXX** |

Parte 1:　Conteste estas preguntas para este trimestre. *(continuación)*

11d	Porción no reembolsable del crédito por los salarios de licencia por enfermedad y familiar calificados por la licencia tomada después del 31 de marzo de 2021 y antes del 1 de octubre de 2021	11d	**T** .
11e	Reservada para uso futuro	11e	.
11f	Reservada para uso futuro		
11g	Total de créditos no reembolsables. Sume las líneas **11a**, **11b** y **11d**	11g	.
12	Total de contribuciones después de considerar los ajustes y créditos no reembolsables. Reste la línea **11g** de la línea **10**	12	**T/C** .
13a	Total de depósitos para este trimestre, incluyendo toda cantidad pagada en exceso aplicada de un trimestre anterior, y toda cantidad pagada en exceso aplicada del Formulario 941-X (PR), 941-X, 944-X (SP) o 944-X radicado en el trimestre en curso	13a	**T** .
13b	Reservada para uso futuro	13b	.
13c	Porción reembolsable del crédito por los salarios de licencia por enfermedad y familiar calificados por la licencia tomada antes del 1 de abril de 2021	13c	**T** .
13d	Reservada para uso futuro	13d	.
13e	Porción reembolsable del crédito por los salarios de licencia por enfermedad y familiar calificados por la licencia tomada después del 31 de marzo de 2021 y antes del 1 de octubre de 2021	13e	**T** .
13f	Reservada para uso futuro	13f	.
13g	Total de depósitos y créditos reembolsables. Sume las líneas **13a**, **13c** y **13e**	13g	.
13h	Reservada para uso futuro	13h	.
13i	Reservada para uso futuro	13i	.
14	Saldo adeudado. Si la línea **12** es mayor que la línea **13g**, anote la diferencia y vea las instrucciones	14	**T/C** .
15	Contribución pagada en exceso. Si la línea **13g** es mayor que la línea **12**, anote la diferencia	**T/C** .	Marque uno: ☐ Aplíquese a la próxima planilla. ☐ Envíe un reembolso.

Parte 2:　Infórmenos sobre su itinerario de depósitos y obligación contributiva para este trimestre.

Si no está seguro de si es depositante de itinerario mensual o de itinerario bisemanal, vea el apartado 11 de la Publicación 179.

16　Marque uno: ☐ La línea 12 de esta planilla es menos de $2,500 o la línea 12 de la planilla del trimestre anterior era menos de $2,500 y usted no tuvo una obligación de depositar $100,000 el próximo día durante el trimestre en curso. Si la línea 12 del trimestre anterior era menos de $2,500 pero la línea **12** de la planilla en curso es $100,000 o más, usted tiene que proveer un registro de su obligación contributiva. Si es depositante de itinerario mensual, complete el itinerario de depósitos a continuación; si es depositante de itinerario bisemanal, adjunte el Anexo B (Formulario 941-PR). Pase a la Parte 3.

☐ Era depositante de itinerario mensual para todo el trimestre. Anote la obligación contributiva para cada mes y la obligación contributiva para el trimestre; luego, pase a la Parte 3.

Obligación contributiva:	Mes 1	**T** .
	Mes 2	**T** .
	Mes 3	**T** .
Obligación total para el trimestre		.	El total tiene que ser igual a la línea 12.

☐ Era depositante de itinerario bisemanal durante cualquier parte de este trimestre. Complete el Anexo B (Formulario 941-PR), Registro de la Obligación Contributiva para los Depositantes de Itinerario Bisemanal, y adjúntelo al Formulario 941-PR. Pase a la Parte 3.

TIENE que completar las tres páginas del Formulario 941-PR y **FIRMARLO**.

Página **2**　　　　　　　　　　　　　　　　　　　　　Form **941-PR** (Rev. 3-2023)

Exhibit 3.11.13-3　　　　　Internal Revenue Manual　　　　　Cat. No. 33485T (11-07-2024)
33485306　　　　　　　　　　　　　　　　　　Any line marked with a #
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Exhibit 3.11.13-3 (Cont. 2) (01-01-2025)
Formulario 941-PR para 2023: Planilla para la Declaración Federal TRIMESTRAL del Patrono

Nombre (el nombre legal del negocio, no el nombre come...

EDIT EIN IF BLANK

Número de identificación patronal (*EIN*)
XX– XXXXXXX

Parte 3:	**Infórmenos sobre su negocio. Si cualquiera de las preguntas NO corresponde a su negocio, déjela en blanco.**

17 Si su negocio ha dejado de operar o si usted ha dejado de pagar salarios . . . . ☐ Marque aquí y

anote la última fecha en la que pagó salarios / / ; también adjunte una declaración a su planilla. Vea las instrucciones.

18 Si es patrono estacional y no tiene que radicar planillas para cada trimestre del año . . . . . . ☐ Marque aquí.

19 Gastos calificados del plan de salud asignables a los salarios de licencia por enfermedad calificados por la licencia tomada antes del 1 de abril de 2021 . . . . 19 **T** .

20 Gastos calificados del plan de salud asignables a los salarios de licencia familiar calificados por la licencia tomada antes del 1 de abril de 2021 . . . . 20 **T** .

21 Reservada para uso futuro . . . . 21 .

22 Reservada para uso futuro . . . . 22 .

23 Salarios de licencia por enfermedad calificados por la licencia tomada después del 31 de marzo de 2021 y antes del 1 de octubre de 2021 . . . . 23 **T** .

24 Gastos calificados del plan de salud asignables a los salarios de licencia por enfermedad calificados declarados en la línea 23 . . . . 24 **T** .

25 Cantidades de ciertos acuerdos de negociación colectiva asignables a los salarios de licencia por enfermedad calificados declarados en la línea 23 . . . . 25 **T** .

26 Salarios de licencia familiar calificados por la licencia tomada después del 31 de marzo de 2021 y antes del 1 de octubre de 2021 . . . . 26 **T** .

27 Gastos calificados del plan de salud asignables a los salarios de licencia familiar calificados declarados en la línea 26 . . . . 27 **T** .

28 Cantidades de ciertos acuerdos de negociación colectiva asignables a los salarios de licencia familiar calificados declarados en la línea 26 . . . . 28 **T** .

Parte 4:	**¿Podemos comunicarnos con su tercero autorizado?**

¿Desea permitir que un empleado, preparador remunerado u otra persona hable sobre esta planilla con el *IRS*? Vea las instrucciones para más detalles.

☐ Sí. Nombre y núm. de teléfono del tercero designado

Seleccione un número de identificación personal (*PIN*) de 5 dígitos que usará al hablar con el *IRS*. **T**

☐ No.

Parte 5:	**Firme aquí. TIENE que completar las tres páginas del Formulario 941-PR y FIRMARLO.**

Bajo pena de perjurio, declaro que he examinado esta planilla, incluyendo los anexos e informes adjuntos, y que, a mi leal saber y entender, es verídica, correcta y completa. La declaración del preparador (que no sea el contribuyente) se basa en toda información de la cual el preparador tenga conocimiento.

Firme su nombre aquí
CORRESPOND IF MISSING

Escriba su nombre en letra de molde aquí

Escriba su cargo en letra de molde aquí

Fecha / /

Mejor núm. de teléfono donde llamarlo durante el día

Para uso exclusivo del preparador remunerado Marque si usted trabaja por cuenta propia . . . . ☐

Nombre del preparador
PTIN **T**

Firma del preparador
Fecha / /

Nombre de la empresa (o el suyo, si trabaja por cuenta propia)
EIN **T**

Dirección
Núm. de teléfono **T**

Ciudad
Estado
Código postal (*ZIP*)

Página **3**
Form **941-PR** (Rev. 3-2023)

Cat. No. 33485T (11-07-2024)
Any line marked with a #
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Internal Revenue Manual

33485307

Exhibit 3.11.13-3

Exhibit 3.11.13-4 (01-01-2025)

Form 941-SS for 2023: Employer's QUARTERLY Federal Tax Return American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islandas

Form **941-SS for 2023:** Employer's QUARTERLY Federal Tax Return
(Rev. March 2023)
Department of the Treasury — Internal Revenue Service
American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands

TAX PERIOD YYMM T

OMB No. 1545-0029

Employer identification number (EIN) T

Name (not your trade name) T

Trade name (if any) T

Address T
Number   Street
T   T   T
City   State   ZIP code
T   T   T
Foreign country name   Foreign province/county   Foreign postal code

Report for this Quarter of 2023
(Check one.)

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

Go to *www.irs.gov/Form941SS* for instructions and the latest information.

SIC T

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   T

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	
5a	Taxable social security wages*	T .	× 0.124 =	.	*Include taxable qualified sick and family leave wages paid in this quarter of 2023 for leave taken after March 31, 2021, and before October 1, 2021, on line 5a. Use lines 5a(i) and 5a(ii) **only** for taxable qualified sick and family leave wages paid in this quarter of 2023 for leave taken after March 31, 2020, and before April 1, 2021.
5a (i)	Qualified sick leave wages*	T .	× 0.062 =	.	
5a (ii)	Qualified family leave wages*	T .	× 0.062 =	.	
5b	Taxable social security tips	T .	× 0.124 =	.	
5c	Taxable Medicare wages & tips	T .	× 0.029 =	.	
5d	Taxable wages & tips subject to Additional Medicare Tax withholding	T .	× 0.009 =	.	

5e Total social security and Medicare taxes. Add column 2 from lines 5a, 5a(i), 5a(ii), 5b, 5c, and 5d .   5e   **T/C** .

5f Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions) . . .   5f   T .

6 Total taxes before adjustments. Add lines 5e and 5f .   6   T .   **SRI** T

7 Current quarter's adjustment for fractions of cents   **RECEIVED DATE**   7   (+/-) T .

8 Current quarter's adjustment for sick pay . . .   **MMDDYY T**   8   (+/-) T .

9 Current quarter's adjustments for tips and group-term life insurance   9   (+/-) T .

10 Total taxes after adjustments. Combine lines 6 through 9   10   .

11a Qualified small business payroll tax credit for increasing research activities. Attach Form 8974   11a   T .

11b Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 . . . .   11b   T .

11c Reserved for future use   11c   .

You MUST complete all three pages of Form 941-SS and SIGN it.   **CCC**

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher.   Cat. No. 17016Y   Form **941-SS** (Rev. 3-2023)

XXX ← **ACTION CODE**

Exhibit 3.11.13-4 (Cont. 1) (01-01-2025)
Form 941-SS for 2023: Employer's QUARTERLY Federal Tax Return American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islandas

Name *(not your trade name)*   **EDIT EIN IF BLANK**   Employer identification number (EIN)
                                                                        → XX– XXXXXXX

Part 1:   Answer these questions for this quarter. *(continued)*

11d Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021 . . . . **11d** | T . |

11e Reserved for future use . . . . **11e** | . |

11f Reserved for future use . . . . | |

11g Total nonrefundable credits. Add lines 11a, 11b, and 11d . . . . **11g** | . |

12 Total taxes after adjustments and nonrefundable credits. Subtract line 11g from line 10 . . **12** | T/C . |

13a Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 944-X, or 944-X (SP) filed in the current quarter . **13a** | T . |

13b Reserved for future use . . . . **13b** | . |

13c Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 . . . . **13c** | T . |

13d Reserved for future use . . . . **13d** | . |

13e Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021 . . . . **13e** | T . |

13f Reserved for future use . . . . **13f** | . |

13g Total deposits and refundable credits. Add lines 13a, 13c, and 13e . . . . **13g** | . |

13h Reserved for future use . . . . **13h** | . |

13i Reserved for future use . . . . **13i** | . |

14 Balance due. If line 12 is more than line 13g, enter the difference and see instructions . . . . **14** | T/C . |

15 Overpayment. If line 13g is more than line 12, enter the difference | T/C . | Check one: | T | Apply to next return. | T | Send a refund.

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

If you're unsure about whether you're a monthly schedule depositor or a semiweekly schedule depositor, see section 8 of Pub. 80.

16   Check one: | | **Line 12 on this return is less than $2,500 or line 12 on the return for the prior quarter was less than $2,500, and you didn't incur a $100,000 next-day deposit obligation during the current quarter.** If line 12 for the prior quarter was less than $2,500 but line 12 on this return is $100,000 or more, you must provide a record of your federal tax liability. If you're a monthly schedule depositor, complete the deposit schedule below; if you're 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 | T . |
                 Month 2 | T . |
                 Month 3 | T . |

Total liability for quarter | . | Total must equal line 12.

| | **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. Go to Part 3.

You MUST complete all three pages of Form 941-SS and SIGN it.

Page **2**   Form **941-SS** (Rev. 3-2023)

Cat. No. 33485T (11-07-2024)   Internal Revenue Manual   **Exhibit 3.11.13-4**
Any line marked with a #   33485309
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Exhibit 3.11.13-4 (Cont. 2) (01-01-2025)

Form 941-SS for 2023: Employer's QUARTERLY Federal Tax Return American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islandas

Name *(not your trade name)*	**EDIT EIN IF BLANK** ➝
	Employer identification number (EIN) **XX – XXXXXXX**

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 [/ /] ; also attach a statement to your return. See instructions.

18 If you're a seasonal employer and you don't have to file a return for every quarter of the year . . . . ☐ Check here.

19 Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021   19 | **T** . |

20 Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021   20 | **T** . |

21 Reserved for future use . . . .   21 | . |

22 Reserved for future use . . . .   22 | . |

23 Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021   23 | **T** . |

24 Qualified health plan expenses allocable to qualified sick leave wages reported on line 23 .   24 | **T** . |

25 Amounts under certain collectively bargained agreements allocable to qualified sick leave wages reported on line 23 . . . .   25 | **T** . |

26 Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021   26 | **T** . |

27 Qualified health plan expenses allocable to qualified family leave wages reported on line 26 .   27 | **T** . |

28 Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on line 26 . . . .   28 | **T** . |

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 the IRS. ☐ ☐ **T** ☐ ☐

☐ No.

Part 5: Sign here. You MUST complete all three 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	**CORRESPOND IF MISSING**	Print your name here	
		Print your title here	
Date [/ /]		Best daytime phone	

Paid Preparer Use Only   Check if you're self-employed . . . . ☐

Preparer's name		PTIN	**T**
Preparer's signature		Date	[/ /]
Firm's name (or yours if self-employed)		EIN	**T**
Address		Phone	**T**
City		State [ ] ZIP code	

Page **3**   Form **941-SS** (Rev. 3-2023)

Exhibit 3.11.13-5   (01-01-2025)
Form 943 Employer's Annual Tax Return for Agricultural Employees (2024)

DRAFT

TAX PERIOD
T YY

Form **943**

Department of the Treasury
Internal Revenue Service

**Employer's Annual Federal Tax Return
for Agricultural Employees**

Go to *www.irs.gov/Form943* for instructions and the latest information.

OMB No. 1545-0029

20**24**

**Type
or
Print**

Name (as distinguished from trade name)   T   Employer identification number (EIN)   T   –

Trade name, if any   T

Address (number and street)   T

City or town, state or province, country, and ZIP or foreign postal code   T

**If address is
different from
prior return,
check here** . ☐

If you don't have to file returns in the future, check here . . . . ☐ **SIC**
T

#	Description			
1	Number of agricultural employees employed in the pay period that includes March 12, 2024 . .	**1**	T	
2	Wages subject to social security tax	**2**	T	
3	Social security tax (multiply line 2 by 12.4% (0.124))	**3**	T	
4	Wages subject to Medicare tax	**4**	T	
5	Medicare tax (multiply line 4 by 2.9% (0.029))	**5**	T	**SRI** **T**
6	Wages subject to Additional Medicare Tax withholding	**6**	T	
7	Additional Medicare Tax withholding (mult...	**7**		
8	Federal income tax withheld	**8**		
9	Total taxes before adjustments. Add lines	**9**	T/C	
10	Current year's adjustments	**10**	(+/-) T/C	
11	Total taxes after adjustments (line 9 as adjusted by line 10)	**11**	T/C	
12	Qualified small business payroll tax credit for increasing research activities. Attach Form 8974 . .	**12**		
13	Total taxes after adjustments and nonrefundable credits. Subtract line 12 from line 11	**13**	T/C	
14	Total deposits for 2024, including overpayment applied from a prior year and Form 943-X . . .	**14**		
15	**Balance due.** If line 13 is more than line 14, enter the difference and see the instructions . . .	**15**	T/C	
16	Overpayment. If line 14 is more than line 13, enter the difference $ T/C _____ Check one: ☐ Apply to next return. ☐ Send a refund.			

**RECEIVED DATE
MMDDYY   T**

**See IRM 3.11.13.18.32 to
determine editing of SIC.**

- **All filers:** If line 13 is less than $2,500, **don't** complete line 17 or...
- **Semiweekly schedule depositors:** Complete Form 943-A and... ☐
- **Monthly schedule depositors:** Complete line 17 and check her... ☐

17	**Monthly Summary of Federal Tax Liability. (Don't** complete if you were a semiweekly schedule depositor.)		
	Tax liability for month	**Tax liability for month**	**Tax liability for month**
A January . . . T	**F** June . . . . T	**K** November . . T
B February . . . T	**G** July . . . . T	**L** December . . T
C March . . . . T	**H** August . . . T	**M** Total liability for year (add lines **A** through **L**) . . T/C
D April . . . . T	**I** September . . T	
E May . . . . T	**J** October . . . T	

**Third-
Party
Designee**

Do you want to allow another person to discuss this return with the IRS? See the separate instructions. ☐ **Yes.** Complete the following. ☐ **No.**

Designee's name _____   Phone no. _____   Personal identification number (PIN) [T]

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

Signature **CORRESPOND IF MISSING** _____   Date _____

Print your name and title

**Paid
Preparer
Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN T
Firm's name			Firm's EIN	T
Firm's address			Phone no.	T

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.   Cat. No. 11252K   Form **943** (2024)

XXX **ACTION CODE**   **CCC**

Cat. No. 33485T (11-07-2024)   Internal Revenue Manual   **Exhibit 3.11.13-5**
Any line marked with a #
is for **Official Use Only**   33485311

Exhibit 3.11.13-6 (01-01-2025)
Form 944 for 2024: Employer's ANNUAL Federal Tax Return

DRAFT

Form **944 for 2024:** Employer's ANNUAL Federal Tax Return
Department of the Treasury — Internal Revenue Service

TAX PERIOD
T   YY   OMB No. 1545-0029

Employer identification number (EIN)   **T** ☐ ☐ – ☐ ☐ ☐ ☐ ☐ ☐ ☐

Name *(not your trade name)*   **T**

Trade name *(if any)*   **T**

Address   **T**

    T (Number)   (Street)   **T**   **T** (Suite or room number)

    T (City)   **T** (State)   **T** (ZIP code)

    T (Foreign country name)   **T** (Foreign province/county)   **T** (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.

Go to *www.irs.gov/Form944* for instructions and the latest information.

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

SIC
T

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, unless you have employees who are subject to U.S. income tax withholding.

1   Wages, tips, and other compensation   1   **T** .

2   Federal income tax withheld from wages, tips, and other compensation   2   **T** .

3   If no wages, tips, and other compensation are subject to social security or Medicare tax   3   ☐ Check here and go to line 5.

4   Taxable social security and Medicare wages and tips:

	Column 1		Column 2
4a Taxable social security wages	**T**	× 0.124 =	.
4b Taxable social security tips	**T**	× 0.124 =	.
4c Taxable Medicare wages & tips	**T**	× 0.029 =	.
4d Taxable wages & tips subject to Additional Medicare Tax withholding	**T** .	× 0.009 =	.

    4e   Total social security and Medicare taxes. Add Column 2 from lines 4a, 4b, 4c, and 4d .   4e   **T/C** .

5   Total taxes before adjustments. Add lines 2 and 4e   5   **T/C** .

6   Current year's adjustments *(see instructions)*   6   **(+/-) T** .

    RECEIVED DATE MMDDYY   T

7   Total taxes after adjustments. Combine lines   7   7   .

8   Qualified small business payroll tax credit for increasing research activities. Attach Form 8974   8   **T** .

9   Total taxes after adjustments and nonrefundable credits. Subtract line 8 from line 7 . . .   9   **T/C** .

10   Total deposits for this year, including overpayment applied from a prior year and overpayments applied from Form 944-X, 941-X, or 941-X (PR)   10   **T** .

11   Balance due. If line 9 is more than line 10, enter the difference and see instructions   11   **T/C** .

12   Overpayment. If line 10 is more than line 9, enter the difference   **T/C** .   Check one: ☐ Apply to next return. ☐ Send a refund.

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

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.   Cat. No. 39316N   Form **944** (2024)

XXX   **ACTION CODE**   **CCC**

Exhibit 3.11.13-6   Internal Revenue Manual   Cat. No. 33485T (11-07-2024)
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Exhibit 3.11.13-6 (Cont. 1) (01-01-2025)
Form 944 for 2024: Employer's ANNUAL Federal Tax Return

DRAFT

Name *(not your trade name)*

EDIT EIN IF BLANK ➝

Employer identification number (EIN)
XX-XXXXXXX

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

13 Check one: ☐ Line 9 is less than $2,500. Go to Part 3.

☐ Line 9 is $2,500 or more. Enter your tax liability for each month. If you're a semiweekly schedule depositor or you became one because you accumulated $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.		July		Oct.
13a	**T**	13d	**T**	13g	**T**	13j	**T** .
	Feb.		May		Aug.		Nov.
	T .		**T** .		**T** .		**T** .
	Mar.		June		Sept.		Dec.
13c	**T** .	13f	**T** .	13i	**T** .	13l	**T** .

Total liability for year. Add lines 13a through 13l. Total must equal line 9.   13m   **T/C** .

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   /   /   ; also attach a statement to your return. See instructions.

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 the IRS.   ☐ ☐ **T** ☐ ☐

☐ 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   **CORRESPOND IF MISSING**

Print your
name here

Print your
title here

Date

Best daytime phone

Paid Preparer Use Only   Check if you're self-employed ☐

Preparer's name		PTIN	**T**
Preparer's signature		Date	
Firm's name (or yours if self-employed)		EIN	**T**
Address		Phone	**T**
City	State	ZIP code	

Page **2**

Form **944** (2024)

Cat. No. 33485T (11-07-2024)
Any line marked with a #
is for **Official Use Only**

Internal Revenue Manual

33485313

Exhibit 3.11.13-6

Exhibit 3.11.13-7   (01-01-2025)
Form 945 Annual Return of Withheld Federal Income Tax 2024

DRAFT   **TAX PERIOD**
                                                                          T   YY

Form **945**   **Annual Return of Withheld Federal Income Tax**   OMB No. 1545-0029
                      For withholding reported on Forms 1099 and W-2G.
Department of the Treasury   For more information on income tax withholding, see Pub. 15 and Pub. 15-A.   **2024**
Internal Revenue Service   Go to *www.irs.gov/Form945* for instructions and the latest information.

Name (as distinguished from trade name) **T**	Employer identification number (EIN) **T** –
Type or Print Trade name, if any **T**	If address is different from prior return, check here. ☐
Address (number and street) **T**	
City or town, state or province, country, and ZIP or foreign postal code **T**	

SIC
T

A   If you don't have to file returns in the future, check here ☐ and enter date final payments made. _____

1   Federal income tax withheld from pensions, annuities, IRAs, gambling winnings, etc. . . . . . . | 1 | **T** |

2   Backup withholding . . . .   **RECEIVED DATE**   . . . . . . | 2 | **T** |
                                          MMDDYY   T

3   **Total taxes.** If $2,500 or more, this must eq_____M . . . . . | 3 | **T/C** |

4   Total deposits for 2024, including overpayment applied from a prior year and overpayment applied from Form 945-X . . . . | 4 | **T** |

5   **Balance due.** If line 3 is more than line 4, enter the difference and see the separate instructions . | 5 | **T/C** |

6   **Overpayment.** If line 4 is more than line 3, enter the difference . . . $ _____ **T/C**

Check one: **T** Apply to next return**.** **T** Send a refund.

- **All filers:** If line 3 is less than $2,500, **don't** complete line 7 or For☐
- **Semiweekly schedule depositors:** Complete Form 945-A and che☐   **See IRM 3.11.13.20.7 to determine**   ☐
- **Monthly schedule depositors:** Complete line 7, entries A through☐   **the editing of the SIC.**   ☐

7 Monthly Summary of Federal Tax Liability. (**Don't** complete if you were a semiweekly schedule depositor.)		
	Tax liability for month	Tax liability for month	Tax liability for month
A January	F June	K November . . . . **T**
B February	G July	L December . . . .
C March	H August	M Total liability for
D April	I September	year (add lines **A**
E May	J October	through **L**) . . . . **T/C**

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) **T**

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

CORRESPOND IF MISSING Print your name and title
Signature   Date

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN **T**
	Firm's name			Firm's EIN	**T**
	Firm's address			Phone no.	

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.   **CCC**   Cat. No. 14584B   Form **945** (2024)

XXX **ACTION CODE**

Exhibit 3.11.13-7   Internal Revenue Manual   Cat. No. 33485T (11-07-2024)
                          33485314   Any line marked with a #
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Exhibit 3.11.13-8   (01-01-2025)
Form CT-1 Employer's Annual Railroad Retirement Tax Return 2024

DRAFT

TAX PERIOD
YY T

Form **CT-1**

Employer's Annual Railroad Retirement Tax Return

OMB No. 1545-0029

Department of the Treasury
Internal Revenue Service

Go to *www.irs.gov/CT1* for instructions and the latest information.

20**24**

Type or Print	Name	T	Employer identification number (EIN)	T	If **final return**, check here ☐
	Address (number and street)	T	RRB number	T	
	City or town, state or province, country, and ZIP or foreign postal code	T			

Part I   Railroad Retirement Taxes. On lines 1 through 12 below, enter the amount of compensation paid in 2024 for each tax. Then, multiply it by the rate shown and enter the tax.

		Compensation	Rate		Tax
1	Tier 1 Employer Tax—Compensation (other than tips and sick pay)	$_____T_____	× 6.2% =	1	
2	Tier 1 Employer Medicare Tax—Compensation (other than tips and sick pay)	$_____T_____	× 1.45% =	2	
3	Tier 2 Employer Tax—Comper [RECEIVED DATE MMDDYY T]	$_____T_____	× 13.1% =	3	
4	Tier 1 Employee Tax—Compe	$_____T_____	× 6.2% =	4	
5	Tier 1 Employee Medicare Tax—Compensation (other than sick pay) (for tips, see instructions)	$_____T_____	× 1.45% =	5	
6	Tier 1 Employee Additional Medicare Tax—Compensation (other than sick pay) (for tips, see instructions)	$_____T_____	× 0.9% =	6	
7	Tier 2 Employee Tax—Compensation (for tips, see instructions) .	$_____T_____	× 4.9% =	7	
8	Tier 1 Employer Tax—Sick pay	$_____T_____	× 6.2% =	8	
9	Tier 1 Employer Medicare Tax—Sick pay	$_____T_____	× 1.45% =	9	
10	Tier 1 Employee Tax—Sick pay	$_____T_____	× 6.2% =	10	
11	Tier 1 Employee Medicare Tax—Sick pay	$_____T_____	× 1.45% =	11	
12	Tier 1 Employee Additional Medicare Tax—Sick pay	$_____T_____	× 0.9% =	12	
13	Total tax based on compensation (add lines 1 through 12)			13	T
14	Adjustments to employer and employee railroad retirement taxes based on compensation. See the instructions for line 14 and attach required statements. Fractions of Cents $_____ ± Other $_____ =			14	(+/-)T
15	**Total railroad retirement taxes based on compensation** (line 13 as adjusted by line 14) . . .			15	T/C
16	Total railroad retirement tax deposits for the year, including overpayment applied from a prior year and overpayment applied from Form CT-1 X			16	T/C
17	**Balance due.** If line 15 is more than line 16, enter the difference and see the instructions . . .			17	T/C
18	**Overpayment.** If line 16 is more than line 15, enter the difference . . . . $ **T/C** Check one: ☐T Apply to next return. ☐T Send a refund.				

- **All filers:** If line 15 is less than $2,500, **don't** complete *Part II* or Form 945-A.
- **Semiweekly schedule depositors:** Complete Form 945-A and see the *Part II* instructions on page 2.
- **Monthly schedule depositors:** Complete *Part II* on page 2.

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) [□□□T□□]

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

Signature **CORRESPOND IF MISSING** Print Your Name and Title Date

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN T
	Firm's name			Firm's EIN	T
	Firm's address			Phone no.	

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.   Cat. No. 16006S   Form **CT-1** (2024)

XXX [ACTION CODE]   [CCC]

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Internal Revenue Manual

33485315

Exhibit 3.11.13-8

Exhibit 3.11.13-8 (Cont. 1) (01-01-2025)
Form CT-1 Employer's Annual Railroad Retirement Tax Return 2024

DRAFT

Form CT-1 (2024)   Page **2**

Part II   **Record of Railroad Retirement Tax Liability**

Complete the *Monthly Summary of Railroad Retirement Tax Liability* below only if you were a **monthly** schedule depositor for the entire year. Enter your Tier 1 and Tier 2 tax liability on the lines provided for each month.

   If you were a **semiweekly** schedule depositor during any part of the year or you accumulated $100,000 or more on any day during a deposit period, you **must** complete Form 945-A, Annual Record of Federal Tax Liability. **Don't** complete the monthly summary below.

   On Form 945-A for each payday, enter the sum of your employee and employer Tier 1 and Tier 2 taxes on the appropriate line.

   Your total tax liability for the year (line **V** below or line M on Form 945-A) must equal your total taxes for the year (Form CT-1, line 15).

Note: See the separate instructions for the deposit rules for railroad retirement taxes.

Monthly Summary of Railroad Retirement Tax Liability

Complete if *Part I*, line 15, is $2,500 or more and you were a monthly schedule depositor.

Date compensation paid:	First Quarter	Second Quarter	Third Quarter	Fourth Quarter
First month of quarter:	**January**	**April**	**July**	**October**
Tier 1 and Tier 2 taxes **I** First month liability				
Second month of quarter:	**February**	**May**	**August**	**November**
Tier 1 and Tier 2 taxes **II** Second month liability				
Third month of quarter:	**March**	**June**	**September**	**December**
Tier 1 and Tier 2 taxes **III** Third month liability				
IV Total for quarter, add lines I, II, and III.				

V   Total railroad retirement tax liability for the year. This must equal *Part I*, line 15 . . . .

Form **CT-1** (2024)

Exhibit 3.11.13-9 (01-01-2025)
Employment Tax Return Due Date Table

FORM	TAX PERIOD ENDING	DUE DATE			#
QTR 4 (Oct/Nov/Dec): Form 941, Form 941-PR, Form 941-SS,	DEC. 31, 2024	JAN. 31, 2025			#
QTR 1 (Jan/Feb/Mar): Form 941, Form 941-PR, Form 941-SS,	MAR. 31, 2025	APR. 30, 2025			#
QTR 2 (Apr/May/Jun): Form 941, Form 941-PR, Form 941-SS,	JUN. 30, 2025	JUL. 31, 2025			#
QTR 3 (Jul/Aug/Sep): Form 941, Form 941-PR, Form 941-SS,	SEP. 30, 2025	OCT. 31, 2025			#
QTR 4 (Oct/Nov/Dec): Form 941, Form 941-PR, Form 941-SS,	DEC. 31, 2025	FEB. 2, 2026			#
Form 943 Form 943-PR Form 944 Form 944-SP Form 945	DEC. 31, 2024	JAN. 31, 2025			#
CT-1	DEC. 31, 2024	FEB 28, 2025			#

Cat. No. 33485T (11-07-2024)
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Internal Revenue Manual

Exhibit 3.11.13-9

Exhibit 3.11.13-10   (10-27-2015)
State Deposit Code Chart

STATE ABBREVIATION	NAME OF STATE	STATE ABBREVIATION	NAME OF STATE
AL	Alabama	NE	Nebraska
AK	Alaska	NV	Nevada
AZ	Arizona	NH	New Hampshire
AR	Arkansas	NJ	New Jersey
CA	California	NM	New Mexico
CO	Colorado	NY	New York
CT	Connecticut	NC	North Carolina
DE	Delaware	ND	North Dakota
FL	Florida	OH	Ohio
GA	Georgia	OK	Oklahoma
HI	Hawaii	OR	Oregon
ID	Idaho	PA	Pennsylvania
IL	Illinois	RI	Rhode Island
IN	Indiana	SC	South Carolina
IA	Iowa	SD	South Dakota
KS	Kansas	TN	Tennessee
KY	Kentucky	TX	Texas
LA	Louisiana	UT	Utah
ME	Maine	VT	Vermont
MD	Maryland	VA	Virginia
MA	Massachusetts	WA	Washington
MI	Michigan	WV	West Virginia
MN	Minnesota	WI	Wisconsin
MS	Mississippi	WY	Wyoming
MO	Missouri	DC	District of Columbia
MT	Montana	MU	Multiple States

Exhibit 3.11.13-10   Internal Revenue Manual   Cat. No. 33485T (11-07-2024)

Exhibit 3.11.13-11   (01-01-2024)
Social Security, Medicare, & Tip Wages Tax Rate/Factor Table

Year	Taxable Social Security Wages and Tips Tax Rate	Taxable Medicare Wages and Tips Tax Rate	Taxable Wages and Tips subject to Additional Medicare Tax Withholding	Tips Deemed Wages Social Security Tax Rate
2013 & Later	12.4%	2.9%	.009	
1984	13.7%	2.6%		.0700
1985	14.1%	2.7%		.0705
1986	14.3%	2.9%		.0715
1987	14.3%	2.9%		.0715
1988	15.02%	2.9%		
1989	15.02%	2.9%		
1990	15.3%	2.9%		
1991-2010	12.4%	2.9%		
2011	10.4%	2.9%		
2012	10.4%	2.9%		

Note: Percentage rate is subject to change due to legislation.

Cat. No. 33485T (11-07-2024)   Internal Revenue Manual   **Exhibit 3.11.13-11**
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Exhibit 3.11.13-12   (03-15-2024)
Action Codes Chart

Correspondence

ACTION CODE	DESCRIPTION	WORKDAY SUSPENSE PERIOD	FUNCTION USED IN
211	First Taxpayer Correspondence	40	CE, EC, S
212	Second Taxpayer Correspondence	25	CE, EC, S
215	International Correspondence	45	CE, EC, S
216	2nd International Correspondence	45	CE, EC, S
225	Taxpayer Correspondence (Signature Only)	40	CE, EC, S
226	International Taxpayer Correspondence (Signature Only)	45	CE, EC, S

In-House Research

ACTION CODE	DESCRIPTION	WORKDAY SUSPENSE PERIOD	FUNCTION USED IN
310	Statute Control	10	CE, EC, S
320	Entity Control	10	CE, EC, S

Criminal Investigation Division

ACTION CODE	DESCRIPTION	WORKDAY SUSPENSE PERIOD	FUNCTION USED IN
331	Frivolous Review	10	CE, EC

Accounting

ACTION CODE	DESCRIPTION	WORKDAY SUSPENSE PERIOD	FUNCTION USED IN
341	Manual Refund	10	CE, EC, S
342	Credit Verification	10	CE, EC, S

Exhibit 3.11.13-12   Internal Revenue Manual   Cat. No. 33485T (11-07-2024)

Exhibit 3.11.13-12 (Cont. 1) (03-15-2024)
Action Codes Chart

MFTRA Research

ACTION CODE	DESCRIPTION	WORKDAY SUSPENSE PERIOD	FUNCTION USED IN
352	Name Research	3	CE, EC, S
360	Other In-House Research	10	CE, EC, S

Management Suspense

ACTION CODE	DESCRIPTION	WORKDAY SUSPENSE PERIOD	FUNCTION USED IN
440	Manager's Suspense	10	CE, EC, S
480	Early Filed Suspense	150	CE, EC, S

Rejects

ACTION CODE	DESCRIPTION	WORKDAY SUSPENSE PERIOD	FUNCTION USED IN
610	Renumber - Non-Remit	0	CE, EC
611	Renumber - Remit	0	CE, EC
640	Void	0	CE, EC, S
650	International	0	CE, EC, S

Note: CE= Code & Edit, S= Suspense, EC= Error Correction

Cat. No. 33485T (11-07-2024)
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is for **Official Use Only**   Internal Revenue Manual   **Exhibit 3.11.13-12**

Exhibit 3.11.13-13   (01-01-2023)
Document Locator Number

DOCUMENT LOCATOR NUMBER

File Location	Tax Class	Document Code	Numeric Day of the Year Julian Date	Block Number	Sequence Number	Year Digit
79	1	41	000	000	000	6

Document Code

Tax Class	Document Code	Document
1	41	Form 941
1	43	Form 943
1	49	Form 944
1	44	Form 945
7	11	Form CT-1

Exhibit 3.11.13-13   Internal Revenue Manual   Cat. No. 33485T (11-07-2024)
Any line marked with a #
is for **Official Use Only**

Exhibit 3.11.13-14   (01-01-2025)
♦**Potential Frivolous Arguments for Examination Review**♦

POTENTIAL FRIVOLOUS ARGUMENTS	DESCRIPTION
Alleged Churches/ First Amendment	Income from non-religious sources and will claim a vow of poverty.
Altered Form	Altering any or all line items with the intent of facilitating non-compliance with the tax laws.
Altered Jurat/ Uniform Commercial Code (UCC) 1-207 or UCC 1-308	Return contains income and deductions but the jurat has been altered on stricken. Can include reference of UCC 1-207/ UCC 1-308 or a statement that the return was not signed under penalty of perjury.
Amended Returns/ Form 843 Claim	Amended return or a Form 843 filed to obtain a total refund of all taxes paid in prior years, based on a tax avoidance argument.
C-Filings	This frivolous position includes the following categories: a. Files a return claiming various types of deductions, credits, or overpayments/refunds that have no relation to reality and because of their outrageous character, qualify as frivolous returns. b. Files a return containing the filer's identifying information, but does not request a refund, often lacking sufficient information to determine a tax liability. c. Files a return with various types of rambling dialogue and/or confusing arguments that no one could reasonably view as good faith attempt to comply with the law. d. Files a return that attempts to send some type of message or protest to the IRS but does not include sufficient identifying information for the IRS to either determine the identity of the taxpayer or correspondent or return address.
Challenge to Authority/ Due Process	Questions various administrative authorities such as delegation orders, summons authority, privacy acts, etc. Argues that they must be afforded a hearing or a trial before taxes can be assessed or before property can be seized.
Challenge to Authority/ Title 26 or "law" in Other Documents	Argues that Title 26 of the United States Code is not law because it was never enacted as named.

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Exhibit 3.11.13-14 (Cont. 1) (01-01-2025)

♦**Potential Frivolous Arguments for Examination Review**♦

POTENTIAL FRIVOLOUS ARGUMENTS	DESCRIPTION
Collection Issues	Files frivolous documents contending that various collections issues are invalid (e.g., Offers in Compromise, Collection Due Process Requests, Installment Agreements, Appeals Requests) because they are not filed and/or signed by someone with delegated authority. They will have no certificate of assessment attached, do not comply in form or content with a state or local law, are not in a certain format or lack a valid Office of Management and Budget (OMB) number or other frivolous positions.
Disclaimer	Submits a disclaimer stating, "disclaims the liability for the tax due," making the liability on the return zero.
Fifth Amendment	Assertion of the Fifth Amendment right against self-incrimination as a basis for not providing any financial information.
Foreign Income	Argues that United States citizens and residents are not subject to tax on their wages or other income derived from sources within the United States, as only foreign-based income or income received by nonresidents aliens and foreign S Corporation from sources within the United States is taxable.
Form 1099-OID (Original Issue Discount)	An individual or business files a return reporting false amounts of income (generally **Other** or **Miscellaneous** income) and claims a false amount of income tax withholding approximately equal to the amount of falsely reported income. Although the returns report income, they do not calculate any tax due. Some of the returns have Form 1099-OID attached, and some have Form 1096. Other false financial instruments will be filed in the place of or in addition to the Form 1099-OID such as Form 2439, promissory notes, bonds, sight drafts, etc.
IRC 861 Business Employment Tax (BMF 861)	Argument targets employers and advises them that wages are exempt from withholding. These taxpayers rely on Sections 861 through 865 of the Code and the regulations (in particular, Treasury Regulation Section 1.861-8), promoters of this scheme advise employers to stop withholding and paying payroll taxes on their employee's wages. In addition, some employers file amended payroll tax returns and request refunds of previously paid payroll taxes.

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Exhibit 3.11.13-14 (Cont. 2) (01-01-2025)
♦Potential Frivolous Arguments for Examination Review♦

POTENTIAL FRIVOLOUS ARGUMENTS	DESCRIPTION
IRS is a Private Organization / Collects Tribute, Not Taxes	Argues that the IRS is an entity named the Internal Revenue and Tax Service, Inc., which was incorporated in Delaware in 1933, it is a collection agency for the Federal Reserve Bank or is part of the United Nations and is clandestinely leading the tax-paying public into a "new world order."
Not A Person	Argues that a taxpayer is not a "person" within the meaning of IRC 7701(a)(14) of the Internal Revenue Code.
Obscene, Vulgar, Harassing	Submits documents or other materials indicating that non-filing is due to dissatisfaction with tax policies or taxation in general. Often, this argument is expressed with obscene, vulgar, or crude language and characters in an extremely demeaning manner.
Protest Against Government Action/ Inaction	Argues that refusal to file or pay is justified because they disagree with government policies or spending plans.
Sixteenth Amendment	Argues the Sixteenth Amendment was not properly ratified and therefore the federal government does not have the legal authority to collect an income tax without apportionment.
Straw Man	Argues the government has created an entity separate and distinct from the taxpayer - a "straw man" and any tax obligations are exclusively those of the "straw man."
Taxes are Voluntary/ Law Does Not Require	Submits a return, amended return, or correspondence that argues income taxes are voluntary.
U.S. vs. Long	• Submits a return with zero money amounts much the same as the **Zero Return** category and **U.S. vs. Long** is referenced. • See note is Zero Returns below.
Unsigned Return	The individual completes a return but does not sign. A statement indicating disagreement with the tax system is attached or added to the return.
Valuation	Income is not taxable because of the declining fair market value of the dollar, because the dollar is not backed by gold/silver, because the value of services is offset by the value of the labor (barter income), etc.

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Exhibit 3.11.13-14 (Cont. 3) (01-01-2025)
♦Potential Frivolous Arguments for Examination Review♦

POTENTIAL FRIVOLOUS ARGUMENTS	DESCRIPTION
Zero Returns	Submits a return with zero money amounts **on all or most of the line items on the form (e.g., IRC 861, Form 2439, OID, and other BMF filings that claim no income and request refunds)**. See Rev. Rul. 2004-34. A statement is attached claiming there is no section of the Internal Revenue Code that established an income tax liability. The statement will also contain arguments about the definition of income. There are several variations on this type of filing such as those bearing the words **nunc pro tunc** and **not liable**. ***Note:*** Returns having only zeros, no entries, are blank, or show "None", "Not Liable", etc. with no evidence of a frivolous argument are not to be considered as frivolous returns.
Other	All others including those listed in Notice 2010-33 or any later superseding notice. See also *http://www.irs.gov/Tax-Professionals/The-Truth-About-Frivolous-Tax-Arguments-Introduction* on irs.gov. This category includes non-filer accounts resulting from initial compliance check such as cross-reference Taxpayer Identification Number (TIN)s. ***Note:*** Frivolous arguments citing "Collection Due Process" (CDP) must be reviewed by Collections for possible referral to Appeals. Refer to IRM 5.19.8, Collection Appeal Rights, for other information.

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Exhibit 3.11.13-15   (01-01-2025)
Glossary of Acronyms

A

ACRONYM	MEANING - DEFINITION
AC	Action Code
ADP	Automatic Data Processing
AEIC	Advanced Earned Income Credit
AM	Accounts Management
AO	Area Office (Formerly District or Field Office)
APO	Army Post Office
ASED	Assessment Statute Expiration Date
ASFR	Automated Substitute For Return

B

ACRONYM	MEANING - DEFINITION
BMF	Business Master File
BMFOL	Business Master File On-Line (IDRS Command Code)

C

ACRONYM	MEANING - DEFINITION
CAF	Centralized Authorization File
CAWR	Combined Annual Wage Reporting
CC	Command Code
CCC	Computer Condition Code
CDP	Collection Due Process
C&E	Code and Edit
CIB	Criminal Investigation Branch
CII	Correspondence Imaging Inventory
C/O	In-Care-Of Name
COBRA	Consolidated Omnibus Budget Reconciliation Act
CP	Computer Paragraph (Notice)
CY	Cycle or Calendar Year

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Exhibit 3.11.13-15 (Cont. 1) (01-01-2025)
Glossary of Acronyms

D

ACRONYM	MEANING - DEFINITION
DBA	Doing Business As
DLN	Document Locator Number
DOL	Department of Labor
DPO	Diplomatic Post Office

E

ACRONYM	MEANING - DEFINITION
ECU	Entity Control Unit
EIC	Earned Income Credit
EIN	Employer Identification Number
EPMF	Employee Plan Master File
ERS	Error Resolution System

F

ACRONYM	MEANING - DEFINITION
FICA	Federal Insurance Contributions Act
FKA	Formerly Known As
FPO	Fleet Post Office
FRP	Frivolous Return Program
FTD	Failure to Deposit
FTF	Failure to File
FTP	Failure to Pay

G

ACRONYM	MEANING - DEFINITION
GUF	Generalized Unpostable Framework
GAO	Government Accountability Office

I

ACRONYM	MEANING - DEFINITION
ICS	Integrated Collection System

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Exhibit 3.11.13-15 (Cont. 2) (01-01-2025)
Glossary of Acronyms

ACRONYM	MEANING - DEFINITION
IDAP	Input Decision Assisting Program
IDRS	Integrated Data Retrieval System
IGR	IDRS Generated Refund
IMF	Individual Master File
INOLE	Information On-Line Entity (IDRS Command Code)
IRA	Individual Retirement Account
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
ISRP	Integrated Submission and Remittance Processing
ITIN	IRS Individual Taxpayer Identification Number

K

ACRONYM	MEANING - DEFINITION
KCSPC	Kansas City Submission Processing Campus
KIF	Key Index File

M

ACRONYM	MEANING - DEFINITION
MCC	Major City Code
MFT	Master File Transaction
MS	Mail Stop
MMDDYY	Received Date Format

N

ACRONYM	MEANING - DEFINITION
NAP	National Account Profile
NCOA	National Change of Address
NLRB	National Labor Relations Board
NMF	Non-Master File

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Exhibit 3.11.13-15 (Cont. 3) (01-01-2025)
Glossary of Acronyms

O

ACRONYM	MEANING - DEFINITION
OAR	Operations Assistance Request
OMB	Office of Management and Budget
OSPC	Ogden Submission Processing Campus

P

ACRONYM	MEANING - DEFINITION
PCD	Program Completion Date
PDS	Private Delivery Service
POA	Power Of Attorney
PO	Post Office Box
PY	Prior Year or Processing Year

Q

ACRONYM	MEANING - DEFINITION
QRDT	Questionable Refund Detection Team

R

ACRONYM	MEANING - DEFINITION
Rev Proc	Revenue Procedure
RO	Revenue Officer
RPS	Remittance Processing System
RR/Rev Rul	Revenue Ruling
RRB	Railroad Retirement Board
RRTA	Railroad Retirement Act

S

ACRONYM	MEANING - DEFINITION
SC	Service Center
SCRIPS	Service Center Recognition Image Processing System
SFR	Substitute For Return
SIC	Schedule Indicator Code

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Exhibit 3.11.13-15 (Cont. 4) (01-01-2025)
Glossary of Acronyms

ACRONYM	MEANING - DEFINITION
SLA	Service Level Agreement
SS	Social Security
SSA	Social Security Administration
SSN	Social Security Number

T

ACRONYM	MEANING - DEFINITION
TAO	Taxpayer Assistance Order
TAS	Taxpayer Advocate Service
TC	Transaction Code
TE	Tax Examiner
TEP	Tape Edit Processor
TIA	Tax Information Authorization
TPE	Tax Period Ending (date)
TPNC	Taxpayer Notice Code
TS	Taxpayer Services
TY	Tax Year

U

ACRONYM	MEANING - DEFINITION
UCC	Uniform Commercial Code
USPS	United States Postal Service
US	United States

Y

ACRONYM	MEANING - DEFINITION
YYMM	Tax Period Format for Forms 941, Form 941-PR, and Form 941-SS
YY	Tax Period Format for Forms 943, Form 943-PR, Form 944, Form 944-PR, Form 944-SS, Form 945, and Form CT-1

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Exhibit 3.11.13-15 (Cont. 5) (01-01-2025)
Glossary of Acronyms

Z

ACRONYM	MEANING - DEFINITION
ZIP	Zone Improvement Plan

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Exhibit 3.11.13-16   (02-16-2023)
Paperless Correspondence Action Code Procedures

FORM	CORRESPONDENCE ACTION	ACTION CODE AND SELECTED PARAGRAPHS	FILL-IN EXPLANATION
All	Signature Only	225 or 226 (Foreign Return)	
941, 944 and 945	Date of Final Wages	211 - 1	
941	Incorrect Tax Period (Quarterly Return)	211 - 2 [09] ___ [10] ___ [24] ___	Beginning Date [09] ___ Ending Date [10] ___ Form [24] ___ (Date must be in MMDDYYYY)
943, 944, 945, CT-1	Incorrect Tax Period (Annual Return)	211 - 3 [09] ___ [10] ___ [24] ___	Beginning Date [09] ___ Ending Date [10] ___ Form [24] ___ (Date must be in MMDDYYYY)
941	No Tax Liability	211 -4[11] ___	Deposit Amount [11] $___
943	No Tax Liability	211 - 5 [12] ___	Deposit Amount [12] $___
944	No Tax Liability	211 - 6 [13] ___	Deposit Amount [13] $___
945	No Tax Liability	211 - 7 [14] ___	Deposit Amount [14] $___
CT-1	No Tax Liability	211 - 8 [15] ___	Deposit Amount [15] $___
All	Blank Lines	211 - [16] ___ [17] ___ [18] ___	Blank Lines - [16] ___through line [18] ___ on Form [19] ___
941 943 944	COBRA Information missing	211 - 11 [19] ___	20[19] Form ___ Both total payments and number of recipients needed.
941	Incomplete Return	211 - 12	
943	Incomplete Return	211 - 13	
944	Incomplete Return	211 - 14	
945	Incomplete Return	211 - 15	
CT-1	Adjustment Explanation	211 - 16	

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Exhibit 3.11.13-16 (Cont. 1) (02-16-2023)
Paperless Correspondence Action Code Procedures

FORM	CORRESPONDENCE ACTION	ACTION CODE AND SELECTED PARAGRAPHS	FILL-IN EXPLANATION
941 943 944	Social Security and Medicare wages blank or tax exempt	211 - 17 [XX] ___	
All	Needs explanation - return is reporting payroll or non-payroll	211 - 18 [XX] ___	
All	Clarify Advanced Earned Income Credit	211 - 19	
All	Total Tax line differs	211 - 20 [21] ___	Taxpayer's tax [20] ___ Underprint [21] ___
All	Exempt Family Members	211 - 21	Age of exempt family members needed.
All	Clarify Social Security wages and tip amounts and/or Medicare wage amounts incorrect - creates refund	211 - 22	
All	Damaged Form	211 - 23 [22]	Form (22)
943 944 945 CT-1	Early Filed Return	211- 24 [24}, [25]	Form (24)_____ Tax Year Filed (25)_____
All	Missing Page	211-26	Form (26) _____
All	Any Other Correspondence Issue - Use IRM Verbiage, if Possible, (Must be initialed by a Lead or Manager)	28 - [27] ___	Blank fill-in [27]. (Fill-in after [27] is your narrative, limited to 385 characters, including spaces)

Note: Applies to all returns unless otherwise shown. For signature, also add z and f (lower case) to selective paragraphs. When two correspondence conditions exist, add the needed paragraphs to the selective paragraph codes in alphabetical order upper case letters first, numbers second, and lower-case letters last. For example, date of Final Wages and Signature will be 211-1 Z f.

Exhibit 3.11.13-17   (11-01-2016)
U.S. Possessions ZIP Codes

American Samoa (AS)

AMERICAN SAMOA (AS) CITY	AMERICAN SAMOA (AS) ZIP CODE
Faga'itua	96799
Leone	96799
Olosega Manua'	96799
Pago Pago	96799

Federated States of Micronesia (FM)

FEDERATED STATES of MICRONESIA (FM) CITY	FEDERATED STATES of MICRONESIA (FM) ZIP CODE
Chuuk	96942
Kosrae	96944
Pohnpei	96941
Yap	96943

Guam (GU)

GUAM (GU) CITY	GUAM (GU) ZIP CODE
Agana	96910
Inarajan	96917
Merizo	96916
Tamuning	96931
Umatac	96915
Yona	96915

Marshall Islands (MH)

MARSHALL ISLANDS (MH) CITY	MARSHALL ISLANDS (MH) ZIP CODE
Ebeye	96970
Majuro	96960

Northern Marianna Islands (MP

NORTHERN MARIANNA ISLANDS (MP) CITY	NORTHERN MARIANNA ISLANDS (MP) ZIP CODE
Capitol Hill	96950
Rota	96951

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Exhibit 3.11.13-17 (Cont. 1) (11-01-2016)
U.S. Possessions ZIP Codes

NORTHERN MARIANNA ISLANDS (MP) CITY	NORTHERN MARIANNA ISLANDS (MP) ZIP CODE
Saipan	96950
Tinian	96952

Palau (PW)

PALAU (PW) CITY	PALAU (PW) ZIP CODE
Koror	96940
Palau	96940

Puerto Rico (PR)

PUERTO RICO (PR) CITY	PUERTO RICO (PR) ZIP CODE
Adjuntas	00601
Aquada	00602
Aquadilla	00603
Aguas Buenas	00703
Aguirre	00704
Aibonito	00705
Anasco	00610
Angeles	00611
Arecibo	00612
Arroyo	00714
Bajadero	00616
Barceloneta	00617
Barraquitas	00794
Barrio Obrero Station	00935
Bayamon	00956
Boqueron	00622
Cabo Rojo	00623
Caguas	00725
Camuy	00627
Canovanas	00729
Caparra Heights	00920

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Exhibit 3.11.13-17 (Cont. 2) (11-01-2016)
U.S. Possessions ZIP Codes

PUERTO RICO (PR) CITY	PUERTO RICO (PR) ZIP CODE
Carolina	00982
Catano	00962
Cayey	00736
Ceiba	00735
Cerro Gordo	00957
Ciales	00638
Cidra	00739
Coamo	00769
Comerio	00782
Condado	00907
Corozal	00783
Coto Laurel	00780
Culebra	00775
Dorado	00646
Ensenada	00647
Esperanza	00765
Fajardo	00738
Fernandez Juncos	00936
Florida	00650
Fort Buchanan	00934
Garrachales	00652
Guanica	00653
Guayama	00784
Guayanilla	00656
Guaynabo	00965
Gurabo	00778
Hatillo	00659
Hato Rey	00936
Hormigueros	00660
Humacao	00791
Isabela	00662

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Exhibit 3.11.13-17 (Cont. 3) (11-01-2016)
U.S. Possessions ZIP Codes

PUERTO RICO (PR) CITY	PUERTO RICO (PR) ZIP CODE
Juyaya	00664
Juana Diaz	00795
Juncos	00777
La Cumbre	00926
Lajas	00667
Laplata	00786
Lares	00669
Las Marias	00670
Las Piedras	00771
Levittown	00949
Loiza	00772
Loiza Street Station	00936
Loquillo	00773
Manati	00674
Maricao	00606
Maunabo	00707
Mayaquez	00680
Mercedita	00715
Minillas Center	00936
Moca	00676
Morovis	00687
Naguabo	00718
Naranjito	00719
Orocovis	00720
Palmer	00721
Patillas	00723
Penuelas	00624
Ponce	00731
Puerta de Tierra	00936
Puerta Real	00740
Punta Santiago	00741

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Exhibit 3.11.13-17 (Cont. 4) (11-01-2016)
U.S. Possessions ZIP Codes

PUERTO RICO (PR) CITY	PUERTO RICO (PR) ZIP CODE
Quebradillas	00678
Ramey	00603
Rincon	00677
Rio Blanco	00744
Rio Grande	00721
Rio Piedras	00927
Rosario	00636
Sabana Grande	00637
Sabana Hoyos	00688
Sabana Seca	00952
Saint Just	00978
Salinas	00751
San Antonio	00690
San Francisco	00927
San German	00683
San Juan	00936
San Lorenzo	00754
San Sebastian	00685
Santa Isabel	00757
Santurce	00936
Toa Alta	00953
Toa Boa	00949
Trujillo Alto	00976
University	00936
Utuado	00641
Vega Alta	00692
Vega Baja (Box 1 - 9049)	00694
Vieques	00765
Villalba	00766
Yabucoa	00767
Yauco	00698

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Exhibit 3.11.13-17 (Cont. 5) (11-01-2016)
U.S. Possessions ZIP Codes

Virgin Islands - U.S. (VI)

VIRGIN ISLANDS - U.S. (VI) CITY	VIRGIN ISLANDS - U.S. (VI) ZIP CODE
Charlotte Amalie	00802
Christiansted	00820
Cruz Bay	00830
Downtown	00840
Frederiksted	00840
Kingshill	00850
Saint Croix	00820
Saint John	00830
Saint Thomas	00805
Sunny Isle	00850
Veterans Annes	00820

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Exhibit 3.11.13-18   (10-27-2015)
Province, State & Territory Abbreviations

Australia State

AUSTRALIA STATE	ABBREVIATION
Australian Capital Territory	ACT
New South Wales	NSW
Northern Territory	NT
Queensland	QLD
South Australia	SA
Tasmania	TAS
Victoria	VIC
Western Australia	WA

Brazil State

BRAZIL STATE	ABBREVIATION
Acre	AC
Alagoas	AL
Amapa	AP
Amazonas	AM
Bahia	BA
Ceara	CE
Distrito Federal	DF
Espirito Santo	ES
Goias	GO
Maranhao	MA
Mato Grosso	MT
Mato Grosso do Sul	MS
Minas Gerais	MG
Parana	PR
Paraiba	PB
Para	PA
Pernambuco	PE
Piaui	PI
Rio de Janeiro	RJ

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Exhibit 3.11.13-18 (Cont. 1) (10-27-2015)
Province, State & Territory Abbreviations

BRAZIL STATE	ABBREVIATION
Rio Grande do Norte	RN
Rio Grande do Sul	RS
Rondonia	RO
Roraima	RR
Santa Catarina	SC
Sao Paulo	SP
Sergipe	SE
Tocantins	TO

Canada Province/Territory

CANADA PROVINCE/TERRITORY	ABBREVIATION
Alberta	AB
British Columbia	BC
Manitoba	MB
New Brunswick	NB
Newfoundland and Labrador	NL
Northwest Territories	NT
Nova Scotia	NS
Nunavut	NU
Ontario	ON
Prince Edward Island	PE
Quebec	QC
Saskatchewan	SK
Yukon	YT

Cuba Province

CUBA PROVINCIAS	ABBREVIATION
Camaguey	CG
Ciego de Avila	CA
Cienfuegos	CF
Ciudad di La Habana	CH

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Exhibit 3.11.13-18 (Cont. 2) (10-27-2015)
Province, State & Territory Abbreviations

CUBA PROVINCIAS	ABBREVIATION
Granma (Bayamo)	GR
Guantanamo	GT
Holguin	HO
La Habana	HA
Matazas	MT
Municipio Especial Isla de la Juventud	IJ
Pinar del Rio	PR
Sancti Spiritus	SS
Santiago de Cuba	SC
(Victoria de) Las Tunas	LT
Villa Clara	VC

Italy Provincia

ITALY PROVINCIA	ABBREVIATION
Agrigento	AG
Alessandria	AL
Ancona	AN
Aosta/Aoste	AO
Arezzo	AR
Ascoli Piceno	AP
Asti	AT
Bari	BA
Belluno	BL
Beneveto	BN
Bergamo	BG
Biella	BI
Bologna	BO
Bolzano Bolzen	BZ
Brescia	BS
Brindisi	BR
Cagliari	CA

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Exhibit 3.11.13-18 (Cont. 3) (10-27-2015)
Province, State & Territory Abbreviations

ITALY PROVINCIA	ABBREVIATION
Caltanisetta	CL
Campobasso	CB
Caserta	CE
Catania	CT
Catanzaro	CZ
Chieti	CH
Como	CO
Cosenza	CS
Cremona	CZ
Crotone	KR
Cuneo	CN
Enna	EN
Ferrara	FE
Firenze	FI
Foggia	FG
Forli	FO
Frosinone	FR
Genova	GE
Gorizia	GO
Grosseto	GR
Imperia	IM
Isernia	IS
L'Aquila	AQ
La Spezia	SP
Latina	LT
Lecce	LE
Livorno	LI
Lodi	LO
Lucca	LU
Macerata	MC
Mantova	MN

Exhibit 3.11.13-18 (Cont. 4) (10-27-2015)
Province, State & Territory Abbreviations

ITALY PROVINCIA	ABBREVIATION
Massa-Carrara	MS
Matera	MT
Messina	ME
Milano	MI
Modena	MO
Napoli	NA
Novara	NO
Nuoro	NU
Oristano	OR
Padova	PD
Palermo	PA
Parma	PR
Pavia	PV
Perugia	PG
Pesaro-Urbino	PS
Pescara	PE
Piacenza	PC
Pisa	PI
Pistoia	PT
Pordenone	PN
Potenza	PZ
Prato	PO
Ragusa	RG
Ravenna	RA
Reggio de Calabria	RC
Reggio nell'Emilia	RE
Rieti	RI
Rimini	RN
Roma	RM
Rovigo	RO
Salerno	SA

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Exhibit 3.11.13-18 (Cont. 5) (10-27-2015)
Province, State & Territory Abbreviations

ITALY PROVINCIA	ABBREVIATION
Sassari	SS
Savona	SV
Siena	SI
Siracusa	SR
Sondrio	SO
Taranto	TA
Teramo	TE
Terni	TR
Torino	TO
Trapani	TP
Trento	TN
Treviso	TV
Trieste	TS
Udine	UD
Varese	VA
Venezia	VE
Verbania	VB
Vercelli	VC
Verona	VR
Vibo Valentia	VV
Vincenza	VI
Viterbo	VT

Mexico State

MEXICO STATE	ABBREVIATION
Aguascalientes	AGS
Baja California Norte	BCN
Baja California Sur	BCS
Campeche	CAM
Chiapas	CHIS
Chihuahua	CHIH

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Exhibit 3.11.13-18 (Cont. 6) (10-27-2015)
Province, State & Territory Abbreviations

MEXICO STATE	ABBREVIATION
Coahuila	COAH
Colima	COL
Distrito Federal	DF
Durango	DGO
Guanajuato	GTO
Guerrero	GRO
Hidalgo	HGO
Jalisco	JAL
Mexico	MEX
Michoacan	MICH
Morelos	MOR
Nayarit	NAY
Nuevo Leon	NL
Oaxaca	OAX
Puebla	PUE
Queretaro	QRO
Quintana ROO	QROO
San Luis Potosi	SLP
Sinaloa	SIN
Sonora	SON
Tabasco	TAB
Tamaulipas	TAMPS
Tlaxcala	TLAX
Veracruz	VER
Yucatan	YUC
Zacatecas	ZAC

The Netherlands Province

THE NETHERLANDS PROVINCE	ABBREVIATION
Drenthe	DR
Flevoland	FLD

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Exhibit 3.11.13-18 (Cont. 7) (10-27-2015)
Province, State & Territory Abbreviations

THE NETHERLANDS PROVINCE	ABBREVIATION
Friesland	FR
Gelderland	GLD
Groningen	GN
Limburg	LB
North Brabant	NB
North Holland	NH
Overijssel	OV
South Holland	ZH
Utrecht	UT
Zeeland	SLD

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Exhibit 3.11.13-19   (01-01-2025)
Form 941 Line Comparison for Years 2023 - 2024 to 2025

Form Line Name	2025	2024	2023
Number of Employees	Line 1	Line 1	Line 1
Wages, Tips Other Compensation	Line 2	Line 2	Line 2
Federal Income Tax Withheld	Line 3	Line 3	Line 3
No wages, tips, and other compensation subject to Social Security or Medicare tax	Line 4 check box	Line 4 check box	Line 4 check box
Taxable Social Security Wages	Line 5a col 1	Line 5a col 1	Line 5a col 1
Qualified sick leave wages	N/A	N/A	Line 5a(i) col 1
Qualified family leave wages	N/A	N/A	Line 5a(ii) col 1
Taxable Social Security Tips	Line 5b col 1	Line 5b col 1	Line 5b col 1
Taxable Medicare Wages	Line 5c col 1	Line 5c col 1	Line 5c col 1
Taxable Wages and Tips subject to Additional Medicare Tax Withholding	Line 5d col 1	Line 5d col 1	Line 5d col 1
Total Social Security and Medicare Taxes	Line 5e	Line 5e	Line 5e
Section 3121(q) - Notice and Demand	Line 5f	Line 5f	Line 5f
Total taxes before adjustments	Line 6	Line 6	Line 6
Current quarter adjustment fraction of cents	Line 7	Line 7	Line 7
Current quarter adjustment sick pay	Line 8	Line 8	Line 8
Current Quarters adjustments tips and group term life insurance	Line 9	Line 9	Line 9
Total taxes after adjustments	Line 10	Line 10	Line 10
Qualified small business payroll tax credit for increasing research activities	Line 11	Line 11	Line 11a

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Exhibit 3.11.13-19 (Cont. 1) (01-01-2025)
Form 941 Line Comparison for Years 2023 - 2024 to 2025

Form Line Name	2025	2024	2023
Nonrefundable portion of Credit for qualified sick and family leave wages for leave taken before April 1, 2021	N/A	N/A	Line 11b
Nonrefundable portion of employee retention credit	N/A	N/A	Line 11c Reserved
Nonrefundable portion of Credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021	N/A	N/A	Line 11d
Nonrefundable portion of COBRA premium assistance credit	N/A	N/A	Line 11e Reserved
Number of individuals provided COBRA premium assistance	N/A	N/A	Line 11f Reserved
Total nonrefundable credits	N/A	N/A	Line 11g
Total taxes after adjustments	Line 12	Line 12	Line 12
Total deposits for quarter including overpayment from prior qrt and overpayments from 941-X, 941-X(PR), 944-X, or 944-X(SP)	Line 13	Line 13	Line 13a
Deferred amount of social security tax	N/A	N/A	Line 13b Reserved
Refundable portion of Credit for qualified sick and family leave wages for leave taken before April 1, 2021	N/A	N/A	Line 13c
Refundable portion of Employee Retention Credit	N/A	N/A	Line 13d Reserved
Refundable portion of Credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021	N/A	N/A	Line 13e
Refundable portion of COBRA premium assistance credit	N/A	N/A	Line 13f Reserved
Total deposits and refundable credits	N/A	N/A	Line 13g

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Exhibit 3.11.13-19 (Cont. 2) (01-01-2025)
Form 941 Line Comparison for Years 2023 - 2024 to 2025

Form Line Name	2025	2024	2023
Total advances received from filling Form(s) 7200 for quarter	N/A	N/A	Line 13h Reserved
Total deposits and refundable credits less advances	N/A	N/A	Line 13i Reserved
Balance Due	Line 14	Line 14	Line 14
Overpayment	Line 15	Line 15	Line 15
Applied Refund Indicator	Line 15 Checkbox	Line 15 Checkbox	Line 15 Checkbox
Tax Liability Month 1	Line 16	Line 16	Line 16
Tax Liability Month 2	Line 16	Line 16	Line 16
Tax Liability Month 3	Line 16	Line 16	Line 16
Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021	N/A	N/A	Line 19
Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021	N/A	N/A	Line 20
Qualified wages for the employee retention credit	N/A	N/A	Line 21 Reserved
Qualified health plan expenses for the employee retention credit	N/A	N/A	Line 22 Reserved
Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021	N/A	N/A	Line 23
Credit from Form 5884-c, line 11, for quarter	N/A	N/A	
Deferred amount employee shares social security tax included	N/A	N/A	
Qualified wages paid March 13 through March 31, 2020, employee retention credit	N/A	N/A	
Qualified health plan expenses allocable to wages reported on Line 24	N/A	N/A	

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Exhibit 3.11.13-19

Exhibit 3.11.13-19 (Cont. 3) (01-01-2025)
Form 941 Line Comparison for Years 2023 - 2024 to 2025

Form Line Name	2025	2024	2023
Qualified health plan expenses allocable to qualified sick leave wages reported on line 23	N/A	N/A	Line 24
Amounts under certain collectively bargained agreements allocable to qualified sick leave wages reported on line 23	N/A	N/A	Line 25
Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021	N/A	N/A	Line 26
Qualified health plan expenses allocable to qualified family leave wages reported on line 26	N/A	N/A	Line 27
Amounts under certain collectively bargained agreements allocable to qualified sick leave wages reported on line 26	N/A	N/A	Line 28
Designee Checkbox Indicator	Part 4 Yes/No Checkbox	Part 4 Yes/No Checkbox	Part 4 Yes/No Checkbox
Designee PIN	Part 4, 5-digit PIN	Part 4, 5-digit PIN	Part 4, 5-digit PIN
Preparer PTIN	Part 5 right of Paid Preparer Name	Part 5 right of Paid Preparer Name	Part 5 right of Paid Preparer Name
Preparer EIN	Part 5 right of Paid Preparer firms name	Part 5 right of Paid Preparer firms name	Part 5 right of Paid Preparer firms name
Preparer Phone Number	Part 5 right of Paid Preparer address	Part 5 right of Paid Preparer address	Part 5 right of Paid Preparer address

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Exhibit 3.11.13-20   (01-01-2025)
Form 941 Line Comparison for Years 2020 - 2022 to 2025

Form Line Name	2025	2022	2021	2020
Number of Employees	Line 1	Line 1	Line 1	Line 1
Wages, Tips Other Compensation	Line 1	Line 2	Line 2	Line 2
Federal Income Tax Withheld	Line 1	Line 3	Line 3	Line 3
No wages, tips, and other compensation subject to Social Security or Medicare tax	Line 4 check box	Line 4 check box	Line 4 check box	Line 4 check box
Taxable Social Security Wages	Line 5a col 1	Line 5a col 1	Line 5a col 1	Line 5a col 1
Qualified sick leave wages	N/A	Line 5a(i) col 1	Line 5a(i) col 1	Line 5a(i) col 1 (QTR 2 - 4)
Qualified family leave wages	N/A	Line 5a(ii) col 1	Line 5a(ii) col 1	Line 5a(ii) col 1 (QTR 2 - 4)
Taxable Social Security Tips	Line 5b col 1	Line 5b col 1	Line 5b col 1	Line 5b col 1
Taxable Medicare Wages	Line 5c col 1	Line 5c col 1	Line 5c col 1	Line 5c col 1
Taxable Wages and Tips subject to Additional Medicare Tax Withholding	Line 5d col	Line 5d col 1	Line 5d col 1	Line 5d col 1
Total Social Security and Medicare Taxes	Line 5e	Line 5e	Line 5e	Line 5e
Section 3121(q) - Notice and Demand	Line 5f	Line 5f	Line 5f	Line 5f
Total taxes before adjustments	Line 6	Line 6	Line 6	Line 6
Current quarter adjustment fraction of cents	Line 7	Line 7	Line 7	Line 7
Current quarter adjustment sick pay	Line 8	Line 8	Line 8	Line 8
Current Quarters adjustments tips and group term life insurance	Line 9	Line 9	Line 9	Line 9

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Exhibit 3.11.13-20 (Cont. 1) (01-01-2025)
Form 941 Line Comparison for Years 2020 - 2022 to 2025

Form Line Name	2025	2022	2021	2020
Total taxes after adjustments	Line 10	Line 10	Line 10	Line 10
Qualified small business payroll tax credit for increasing research activities	Line 11	Line 11a	Line 11a	Line 11a (QTR 2-4) Line 11 (QTR 1)
Nonrefundable portion of Credit for qualified sick and family leave wages for leave taken before April 1, 2021	N/A	Line 11b	Line 11b	Line 11b (QTR 2-4)
Nonrefundable portion of employee retention credit	N/A	Line 11c Reserved	Line 11c	Line 11c (QTR 2-4)
Nonrefundable portion of Credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021	N/A	Line 11d	Line 11d (QTR 2-4) Line 11b (QTR 1)	
Nonrefundable portion of COBRA premium assistance credit	N/A	Line 11e (QTR 1)	Line 11e (QTR 2-4)	
Number of individuals provided COBRA premium assistance	N/A	Line 11f (QTR 1)	Line 11f (QTR 2-4)	
Total nonrefundable credits	N/A	Line 11g	Line 11g (QTR 2-4) Line 11d (QTR 1)	Line 11d (QTR 2-4)
Total taxes after adjustments	Line 12	Line 12	Line 12	Line 12
Total deposits for quarter including overpayment from prior qrt and overpayments from 941-X, 941-X(PR), 944-X, or 944-X(SP)	Line 12	Line 13a	Line 13a	Line 13a (QTR 2-4) Line 13 (QTR 1)
Deferred amount of social security tax	N/A	Line 13b Reserved	Line 13b Reserved	Line 13b (QTR 2-4)

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Exhibit 3.11.13-20 (Cont. 2) (01-01-2025)
Form 941 Line Comparison for Years 2020 - 2022 to 2025

Form Line Name	2025	2022	2021	2020
Refundable portion of Credit for qualified sick and family leave wages for leave taken before April 1, 2021	N/A	Line 13c	Line 13c	Line 13c (QTR 2-4)
Refundable portion of Employee Retention Credit	N/A	Line 13d Reserved	Line 13d	Line 13d (QTR 2-4)
Refundable portion of Credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021	N/A	Line 13e	Line 13e (QTR 2-4)	
Refundable portion of COBRA premium assistance credit	N/A	Line 13f (QTR 1)	Line 13f QTR (2-4)	
Total deposits and refundable credits	N/A	Line 13g	Line 13g (QTR 2-4) Line 13e (QTR 1)	Line 13e (QTR 2-4)
Total advances received from filling Form(s) 7200 for quarter	N/A	Line 13h Reserved	Line 13h (QTR 2-4)	Line 13f (QTR 2-4)
Total deposits and refundable credits less advances	N/A	Line 13i Reserved	Line 13i (QTR 2-4) Line 13g (QTR 1)	Line 13g (QTR 2-4)
Balance Due	Line 14	Line 14	Line 14	Line 14
Overpayment	Line 15	Line 15	Line 15	Line 15
Applied Refund Indicator	Line 15 Checkbox	Line 15 Checkbox	Line 15 Checkbox	Line 15 Checkbox
Tax Liability Month 1	Line 16	Line 16	Line 16	Line 16
Tax Liability Month 2	Line 16	Line 16	Line 16	Line 16
Tax Liability Month 3	Line 16	Line 16	Line 16	Line 16

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Exhibit 3.11.13-20 (Cont. 3) (01-01-2025)
Form 941 Line Comparison for Years 2020 - 2022 to 2025

Form Line Name	2025	2022	2021	2020
Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021	N/A	Line 19	Line 19	Line 19 (QTR 2-4)
Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021	N/A	Line 20	Line 20	Line 20 (QTR 2-4)
Qualified wages for the employee retention credit	N/A	Line 21 Reserved	Line 21	Line 21 (QTR 2-4)
Qualified health plan expenses for the employee retention credit	N/A	Line 22 Reserved	Line 22	Line 22 (QTR 2-4)
Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021	N/A	Line 23	Line 23 QTR (2-4)	
Credit from Form 5884-c, line 11, for quarter	N/A		Line 23 (QTR 1)	Line 23 (QTR 2-4)
Deferred amount employee shares social security tax included	N/A			Line 24 (QTR 3-4)
Qualified wages paid March 13 through March 31, 2020 employee retention credit	N/A			Line 24 (QTR 2)
Qualified health plan expenses allocable to wages reported on Line 24	N/A			Line 24 (QTR 2)
Qualified health plan expenses allocable to qualified sick leave wages reported on line 23	N/A	Line 24	Line 24 (QTR 2-4)	

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Exhibit 3.11.13-20 (Cont. 4) (01-01-2025)
Form 941 Line Comparison for Years 2020 - 2022 to 2025

Form Line Name	2025	2022	2021	2020
Amounts under certain collectively bargained agreements allocable to qualified sick leave wages reported on line 23	N/A	Line 25	Line 25 (QTR 2-4)	
Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021	N/A	Line 26	Line 26 (QTR 2-4)	
Qualified health plan expenses allocable to qualified family leave wages reported on line 26	N/A	Line 27	Line 27 (QTR 2-4)	
Amounts under certain collectively bargained agreements allocable to qualified sick leave wages reported on line 26	N/A	Line 28	Line 28 (QTR 2-4)	
Designee Checkbox Indicator	Part 4 Yes/No Checkbox	Part 4 Yes/No Checkbox	Part 4 Yes/No Checkbox	Part 4 Yes/No Checkbox
Designee PIN	Part 4, 5-digit PIN	Part 4, 5-digit PIN	Part 4, 5-digit PIN	Part 4, 5-digit PIN
Preparer PTIN	Part 5 right of Paid Preparer Name	Part 5 right of Paid Preparer Name	Part 5 right of Paid Preparer Name	Part 5 right of Paid Preparer Name
Preparer EIN	Part 5 right of Paid Preparer firms name	Part 5 right of Paid Preparer firm's name	Part 5 right of Paid Preparer firm's name	Part 5 right of Paid Preparer firm's name
Preparer Phone Number	Part 5 right of Paid Preparer address	Part 5 right of Paid Preparer address	Part 5 right of Paid Preparer address	Part 5 right of Paid Preparer address

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Exhibit 3.11.13-21   (01-01-2025)
Form 941 Line Comparison for Years 2014 - 2017 to 2025

Form Line Name	2025	2017 - 2019	2014 - 2016
Number of Employees	Line 1	Line 1	Line 1
Wages, Tips Other Compensation	Line 2	Line 2	Line 2
Federal Income Tax Withheld	Line 3	Line 3	Line 3
No wages, tips, and other compensation subject to Social Security or Medicare tax	Line 4 check box	Line 4 check box	Line 4 check box
Taxable Social Security Wages	Line 5a col 1	Line 5a col 1	Line 5a col 1
Taxable Social Security Tips	Line 5b col 1	Line 5b col 1	Line 5b col 1
Taxable Medicare Wages and Tip	Line 5c col 1	Line 5c col 1	Line 5c col 1
Taxable Wages and Tips subject to Additional Medicare Tax Withholding	Line 5d col 1	Line 5d col 1	Line 5d col 1
Total Social Security and Medicare Taxes	Line 5e	Line 5e	Line 5e
Section 3121(q) - Notice and Demand	Line 5f	Line 5f	Line 5f
Total taxes before adjustments	Line 6	Line 6	Line 6
Current quarter adjustment fraction of cents	Line 7	Line 7	Line 7
Current quarter adjustment sick pay	Line 8	Line 8	Line 8
Current qtr's adjustments tips and group term life insurance	Line 9	Line 9	Line 9
Total taxes after adjustments	Line 10	Line 10	Line 10
Qualified small business payroll tax credit for increasing research activities	Line 11	Line 11	
Total taxes after adjustments and nonrefundable credits	Line 12	Line 12	
Total deposits for quarter including overpayment from prior qrt. and overpayments from 941-X, 941-X(PR), 944-X, or 944-X(SP)	Line 13	Line 13	Line 11
Balance Due	Line 14	Line 14	Line 12
Overpayment	Line 15	Line 15	Line 13

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Exhibit 3.11.13-21 (Cont. 1) (01-01-2025)
Form 941 Line Comparison for Years 2014 - 2017 to 2025

Form Line Name	2025	2017 - 2019	2014 - 2016
Applied Refund Indicator	Line 15 Checkbox	Line 15 Checkbox	Line 13 Checkbox
Tax Liability Month 1	Line 16	Line 16	Line 14
Tax Liability Month 2	Line 16	Line 16	Line 14
Tax Liability Month 3	Line 16	Line 16	Line 14
Designee Checkbox Indicator	Part 4 Yes/No Checkbox	Part 4 Yes/No Checkbox	Part 4 Yes/No Checkbox
Designee PIN	Part 4, 5-digit PIN	Part 4, 5-digit PIN	Part 4, 5-digit PIN
Preparer PTIN	Part 5 right of Paid Preparer Name	Part 5 right of Paid Preparer Name	Part 5 right of Paid Preparer Name
Preparer EIN	Part 5 right of Paid Preparer firms name	Part 5 right of Paid Preparer firms name	Part 5 right of Paid Preparer firms name
Preparer Phone Number	Part 5 right of Paid Preparer address	Part 5 right of Paid Preparer address	Part 5 right of Paid Preparer address

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Exhibit 3.11.13-22   (01-01-2023)
Form 941 Line Comparison for Years 2011 - 2013 to 2017

Form Line Name	2017	2013	2012	2011
Number of Employees	Line 1	Line 1	Line 1	Line 1
Wages, Tips Other Compensation	Line 2	Line 2	Line 2	Line 2
Income Tax Withheld	Line 3	Line 3	Line 3	Line 3
No wages, tips, and other compensation subject to Social Security or Medicare tax	Line 4 check box	Line 4 check box	Line 4 check box	Line 4 check box
Taxable Social Security Wages	Line 5a col 1	Line 5a col 1	Line 5a col 1	Line 5a col 1
Taxable Social Security Tips	Line 5b col 1	Line 5b col 1	Line 5b col 1	Line 5b col 1
Taxable Medicare Wages	Line 5c col 1	Line 5c col 1	Line 5c col 1	Line 5c col 1
Taxable Wages and Tips subject to Additional Medicare Tax Withholding	Line 5d col 1	Line 5d col 1		
Total Social Security and Medicare Taxes	Line 5e	Line 5e	Line 5d	Line 5d
Section 3121(q) Notice and Demand	Line 5f	Line 5f	Line 5e	Line 5e
Total taxes before adjustments	Line 6	Line 6	Line 6	Line 6e
Current quarter adjustment for fractions of cents	Line 7	Line 7	Line 7	Line 7
Current quarter adjustment sick pay	Line 8	Line 8	Line 8	Line 8
Current quarter adjustments tips and group-term life insurance	Line 9	Line 9	Line 9	Line 9
Total taxes after adjustments	Line 10	Line 10	Line 10	Line 10
Total taxes after adjustments and nonrefundable credits	Line 12			

Exhibit 3.11.13-22 (Cont. 1) (01-01-2023)
Form 941 Line Comparison for Years 2011 - 2013 to 2017

Form Line Name	2017	2013	2012	2011
Total deposits for quarter including overpayment from prior qrt. and overpayments from 941-X, 941-X(PR), 944-X, or 944-X(SP)	Line 13	Line 11	Line 11	Line 11
Refundable portion of COBRA premium assistance credit		Line 12a	Line 12a	Line 12a
Number of individuals provided COBRA payments		Line 12b	Line 12b	Line 12b
Total deposits and refundable credits		Line 13	Line 13	Line 13
Balance Due	Line 14	Line 14	Line 14	Line 14
Overpayment	Line 15	Line 15	Line 15	Line 15
Applied Refund Indicator	Line 15 Checkbox	Line 15 Checkbox	Line 15 Checkbox	Line 15 Checkbox
Tax Liability Month 1	Line 16	Line 16	Line 16	Line 17
Tax Liability Month 2	Line 16	Line 16	Line 16	Line 17
Tax Liability Month 3	Line 16	Line 16	Line 16	Line 17
Designee Checkbox Indicator	Part 4 Yes/No Checkbox	Part 4 Yes/No Checkbox	Part 4 Yes/No Checkbox	Part 4 Yes/No Checkbox
Designee PIN	Part 4 5-digit PIN	Part 4 5-digit PIN	Part 4 5-digit PIN	Part 4, 5-digit PIN
Preparer PTIN	Part 5 right of Paid Preparer Name	Part 5 right of Paid Preparer Name	Part 5 right of Paid Preparer Name	Part 5 right of Paid Preparer Name
Preparer EIN	Part 5 right of Paid Preparer firms name	Part 5 right of Paid Preparer firms name	Part 5 right of Paid Preparer firms name	Part 5 right of Paid Preparer firms name
Preparer Phone Number	Part 5 right of Paid Preparer address	Part 5 right of Paid Preparer address	Part 5 right of Paid Preparer address	Part 5 right of Paid Preparer address

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Exhibit 3.11.13-22

Exhibit 3.11.13-23   (01-01-2023)
Form 941 Line Comparison for Years 2005 - 2010 to 2017

Form Line Name	2017	2010	2009	2005 - 2008
Number of Employees	Line 1	Line 1	Line 1	Line 1
Wages, Tips Other Compensation	Line 2	Line 2	Line 2	Line 2
Income Tax Withheld	Line 3	Line 3	Line 3	Line 3
No wages, tips, and other compensation subject to Social Security or Medicare tax	Line 4 check box	Line 4 check box	Line 4 check box	Line 4 check box
Taxable Social Security Wages	Line 5a col 1	Line 5a col 1	Line 5a col 1	Line 5a col 1
Taxable Social Security Tips	Line 5b col 1	Line 5b col 1	Line 5b col 1	Line 5b col 1
Taxable Medicare Wages	Line 5c col 1	Line 5c col 1	Line 5c col 1	Line 5c col 1
Total Social Security and Medicare Taxes	Line 5e	Line 5d	Line 5d	Line 5d
Section 3121(q) Notice and Demand	Line 5f			
Number of qualified employee's 1st paid exempt wages		Line 6a (QTR 2-4)		
Number of qualified employees paid exempt wages		Line 6b (QTR 2-4)		
Exempt wages/tips paid to qualified employees this qtr		Line 6c (QTR 2-4)		
Tax on exempt wags/tips paid to qualified employees this qtr.		Line 6d (QTR 2-4)		
Total taxes before adjustments	Line 6	Line 6e (QTR 2-4) Line 6 (QTR 1)	Line 6	Line 6
Current quarter's adjustment for fraction of cents	Line 7	Line 7a	Line 7a	Line 7a
Current quarter's adjustment for sick pay	Line 8	Line 7b	Line 7b	Line 7b

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Exhibit 3.11.13-23 (Cont. 1) (01-01-2023)
Form 941 Line Comparison for Years 2005 - 2010 to 2017

Form Line Name	2017	2010	2009	2005 - 2008
Current quarter's adjustments for tips and group-term life insurance	Line 9	Line 7c	Line 7c	Line 7c
Current year's income tax withholding				Line 7d
Prior quarters' Social Security and Medicare taxes				Line 7e
Special additions to Federal income taxes				Line 7f
Special additions to Social Security and Medicare				Line 7g
Total Adjustments		Line 7d (QTR 1)	Line 7d	Line 7h -
Total taxes after adjustments	Line 10	Line 8	Line 8	Line 8
Advance Earned Income Credit (EIC) payments made to employees		Line 9	Line 9	Line 9
Total taxes after adjustments for advance EIC		Line 11		Line 10
Total deposits for quarter including overpayment from prior quarter and overpayments from 941-X, 941-X(PR), 944-X, or 944-X(SP)	Line 13a	Line 11 (QTR 2-4) Line 10 (QTR 1)	Line 11	Line 11
Refundable COBRA premium assistance payments	Line 13f Reserved QRT 2	Line 12a	Line 12a	
Number of individuals provided COBRA payments		Line 12b	Line 12b	
Number of qualified employees paid exempt wages March 19-31		Line 12c (QTR 2)		
Exempt wages/tips paid to qualified employees Mar 19-31		Line 12d (QTR 2)		

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Exhibit 3.11.13-23 (Cont. 2) (01-01-2023)
Form 941 Line Comparison for Years 2005 - 2010 to 2017

Form Line Name	2017	2010	2009	2005 - 2008
Tax on exempt wages/tips paid to qualified employees Mar 19-31		Line 12e (QTR 2)		
Total deposits and refundable credits	Line 13g	Line 13	Line 13	
Balance Due	Line 14	Line 14	Line 14	Line 12
Overpayment	Line 15	Line 15	Line 15	Line 13
Applied Refund Indicator	Line 15 Checkbox	Line 15 Checkbox	Line 15 Checkbox	Line 13 Checkbox
Deposit State		Line 16	Line 16	Line 14
Tax Liability Month 1	Line 16	Line 17	Line 17	Line 15
Tax Liability Month 2	Line 16	Line 17	Line 17	Line 15
Tax Liability Month 3	Line 16	Line 17	Line 17	Line 15
Business closed or stopped paying wages	Line 17 Check here box	Line 18 Check here box	Line 18 Check here box	Line 16 Check here box
Business final date wages paid	Line 17	Line 18	Line 18	Line 16
Business Seasonal employer and do not have to file every QTR	Line 18 Check here box	Line 19b Check here box	Line 19 Check here box	Line 17 Check here box
Designee Checkbox Indicator	Part 4 Yes/No Checkbox	Part 4 Yes/No Checkbox	Part 4 Yes/No Checkbox	Part 4 Yes/No Checkbox
Designee PIN	Part 4 5-digit PIN	Part 4 5-digit PIN	Part 4 5-digit PIN	Part 4 5-digit PIN
Preparer PTIN	Part 5 right of Paid Preparer Name	Part 5 right of Paid Preparer Name	Part 5 right of Paid Preparer Name	Part 5 Right of Paid Preparer Name
Preparer EIN	Part 5 right of Paid Preparer firms name	Part 5 right of Paid Preparer firms name	Part 5 right of Paid Preparer firms name	Part 5 Right of Paid Preparer firms name
Preparer Phone Number	Part 5 right of Paid Preparer address	Part 5 right of Paid Preparer address	Part 5 right of Paid Preparer address	Part 5 Right of Paid Preparer address

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Form 943 Line Comparison for Years 2020 - 2023 to 2024

Form Line Name	2024	2023	2022	2021	2020
Number of agricultural employees	Line 1	Line 1	Line 1	Line 1	Line 1
Wages subject to Social Security tax	Line 2	Line 2	Line 2	Line 2	Line 2
Qualified sick leave wages	N/A	Line 2a	Line 2a	Line 2a	Line 2a
Qualified family leave wages	N/A	Line 2b	Line 2b	Line 2b	Line 2b
Social Security Tax	Line 3	Line 3	Line 3	Line 3	Line 3
Social Security Tax qualified sick leave wages (6.2%)	N/A	Line 3a	Line 3a	Line 3a	Line 3a
Social Security Tax qualified family leave wages (6.2%)	N?A	Line 3b	Line 3b	Line 3b	Line 3b
Wages subject to Medicare tax	Line 4	Line 4	Line 4	Line 4	Line 4
Medicare tax (2.9%)	Line 5	Line 5	Line 5	Line 5	Line 5
Wages Subject to Additional Medicare Tax Withholding	Line 6	Line 6	Line 6	Line 6	Line 6
Additional Medicare Tax Withholding (.009)	Line 7	Line 7	Line 7	Line 7	Line 7
Federal Income Tax Withheld	Line 8	Line 8	Line 8	Line 8	Line 8
Total taxes before adjustments	Line 9	Line 9	Line 9	Line 9	Line 9
Current year's adjustments	Line 10	Line 10	Line 10	Line 10	Line 10
Total taxes after adjustments	Line 11	Line 11	Line 11	Line 11	Line 11
Qualified small business payroll tax credit for increasing research activities. Attach Form 8974.	Line 12	Line 12a	Line 12a	Line 12a	Line 12a

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Exhibit 3.11.13-24 (Cont. 1) (01-01-2025)
Form 943 Line Comparison for Years 2020 - 2023 to 2024

Form Line Name	2024	2023	2022	2021	2020
Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	N/A	Line 12b	Line 12b	Line 12b	Line 12b
Nonrefundable portion of employee retention credit	N/A	Line 12c Reserved	Line 12c Reserved	Line 12c	Line 12c
Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021	N/A	Line 12d	Line 12d	Line 12d	
Nonrefundable portion of COBRA premium assistance credit	N/A	Line 12e Reserved	Line 12e	Line 12e	
Number of individuals provided COBRA premium assistance	N/A	Line 12f Reserved	Line 12f	Line 12f	
Total nonrefundable credits.	N/A	Line 12g	Line 12g	Line 12g	Line 12d
Total taxes after adjustments and nonrefundable credits.	Line 13	Line 13	Line 13	Line 13	Line 13
Total deposits, including overpayment applied from a prior year and Form 943-X	Line 14	Line 14a	Line 14a	Line 14a	Line 14a
Deferred amount of the employer share of social security tax	N/A	Line 14b Reserved	Line 14b Reserved	Reserved	Line 14b
Deferred amount of the employee share of social security tax	N/A	Line 14c Reserved	Line 14c Reserved	Reserved	Line 14c
Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	N/A	Line 14d	Line 14d	Line 14d	Line 14d

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Exhibit 3.11.13-24 (Cont. 2) (01-01-2025)
Form 943 Line Comparison for Years 2020 - 2023 to 2024

Form Line Name	2024	2023	2022	2021	2020
Refundable portion of employee retention credit	N/A	Line 14e Reserved	Line 14e Reserved	Line 14e	Line 14e
Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021	N/A	Line 14f	Line 14f	Line 14f	
Refundable portion of COBRA premium assistance credit	N/A	Line 14g Reserved	Line 14g	Line 14g	
Total deposits and re-fundable credits	N/A	Line 14h	Line 14h	Line 14h	Line 14f
Total advances received from filing Form(s) 7200 for the year	N/A	Line 14i Reserved	Line 14i Reserved	Line 14i	Line 14g
Total deposits and re-fundable credits less advances	N/A	Line 14j Reserved	Line 14j Reserved	Line 14j	Line 14h
Balance due	Line 15	Line 15	Line 15	Line 15	Line 15
Overpayment	Line 16	Line 16	Line 16	Line 16	Line 16
Applied Refund Indicator	Line 16 Check Boxes	Line 16 Check Boxes	Line 16 Check Boxes	Line 16 Check Boxes	Line 16 Check Boxes
Monthly summary of Federal tax liability	Line 17A - 17M	Line 17A - 17M	Line 17A - 17M	Line 17A - 17M	Line 17A - 17M
Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021	N/A	Line 18	Line 18	Line 18	Line 18
Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021	N/A	Line 19	Line 19	Line 19	Line 19
Qualified wages for the employee retention credit	N/A	Line 20 Reserved	Line 20 Reserved	Line 20	Line 20

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Form 943 Line Comparison for Years 2020 - 2023 to 2024

Form Line Name	2024	2023	2022	2021	2020
Qualified health plan expenses for the employee retention credit	N/A	Line 21 Reserved	Line 21 Reserved	Line 21	Line 21
Credit from Form 5884-C, line 11, for the year	N/A				Line 22
Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021	N/A	Line 22	Line 22	Line 22	
Qualified health plan expenses allocable to qualified sick leave wages reported on line 22	N/A	Line 23	Line 23	Line 23	
Amounts under certain collectively bargained agreements allocable to qualified sick leave wages reported on line 22	N/A	Line 24	Line 24	Line 24	
Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021	N/A	Line 25	Line 25	Line 25	
Qualified health plan expenses allocable to qualified family leave wages reported on line 25	N/A	Line 26	Line 26	Line 26	
Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on line 25	N/A	Line 27	Line 27	Line 27	
Employee retention credit third quarter business is a recovery startup business	N/A	Line 28 Reserved	Line 28 Reserved	Line 28	

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Exhibit 3.11.13-24 (Cont. 4) (01-01-2025)
Form 943 Line Comparison for Years 2020 - 2023 to 2024

Form Line Name	2024	2023	2022	2021	2020
Employee retention credit fourth quarter business is a recovery startup business	N/A	Line 29 Reserved	Line 29 Reserved	Line 29	
Third Party Designee Yes / No Checkbox	Third Party Designee Area	Third Party Designee Area	Third Party Designee Area	Third Party Designee Area	Third Party Designee Area
Third Party Designee 5-digit Personal Identification Number (PIN)	Third Party Designee Area	Third Party Designee Area	Third Party Designee Area	Third Party Designee Area	Third Party Designee Area
Paid Preparer PTIN	Paid Preparer area right side	Paid Preparer area right side	Paid Preparer area right side	Paid Preparer area right side	Paid Preparer Area right side
Paid Preparer Firms EIN	Right of Paid Preparer Firm name	Right of Paid Preparer Firms name	Right of Paid Preparer Firms name	Right of Paid Preparer Firms name	Right of Paid Preparer Firms name
Paid Preparer Phone Number	Right of Paid Preparer Firms address	Right of Paid Preparer Firms address	Right of Paid Preparer Firms address	Right of Paid Preparer Firms address	Right of Paid Preparer Firms address

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Exhibit 3.11.13-25   (01-01-2025)
Form 943 Line Comparison for Years 2014 - 2017 to 2024

Form Line Name	2024	2017 - 2019	2014 - 2016
Number of agricultural employees	Line 1	Line 1	Line 1
Wages subject to Social Security tax	Line 2	Line 2	Line 2
Social Security Tax	Line 3	Line 3	Line 3
Wages subject to Medicare tax	Line 4	Line 4	Line 4
Medicare tax (2.9%)	Line 5	Line 5	Line 5
Wages Subject to Additional Medicare Tax Withholding	Line 6	Line 6	Line 6
Additional Medicare Tax Withholding (.009)	Line 7	Line 7	Line 7
Federal Income Tax Withheld	Line 8	Line 8	Line 8
Total taxes before adjustments	Line 9	Line 9	Line 9
Current year's adjustments	Line 10	Line 10	Line 10
Total taxes after adjustments	Line 11	Line 11	Line 11
Qualified small business payroll tax credit for increasing research activities. Attach Form 8974.	Line 12	Line 12	
Total taxes after adjustments and nonrefundable credits.	Line 13	Line 13	
Total deposits, including overpayment applied from a prior year and Form 943-X	Line 14	Line 14	Line 12
Refundable portion of COBRA premium assistance credit	N/A		Line 13a Reserved
Number of individuals provided COBRA premium assistance payments	N/A		Line 13a Reserved
Total deposits and refundable credits	N/A		Line 14 Reserved
Balance due	Line 15	Line 15	Line 15
Overpayment	Line 16	Line 16	Line 16
Applied Refund Indicator	Line 16 Check Boxes	Line 16 Check Boxes	Line 16 Check Boxes
Monthly summary of Federal tax liability	Line 17A - 17M	Line 17A - 17M	Line 17A - 17M

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Form 943 Line Comparison for Years 2014 - 2017 to 2024

Form Line Name	2024	2017 - 2019	2014 - 2016
Third Party Designee Yes / No Checkbox	Third Party Designee Area	Third Party Designee Area	Third Party Designee Area
Third Party Designee 5-digit Personal Identification Number (PIN)	Third Party Designee Area	Third Party Designee Area	Third Party Designee Area
Paid Preparer PTIN	Paid Preparer area right side	Paid Preparer area right side	Paid Preparer area right side
Paid Preparer Firm's EIN	Paid Preparer area right of Firm's name	Paid Preparer area right of Firm's name	Paid Preparer area right of Firm's name
Paid Preparer Phone Number	Paid Preparer area right of Firm's address	Paid Preparer area right of Firm's address	Paid Preparer area right of Firm's address

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Exhibit 3.11.13-26   (01-01-2023)
Form 943 Line Comparison for Years 2010 - 2013 to 2017

Form Line Name	2017	2013	2011 - 2012	2010
Number of agricultural employees	Line 1	Line 1	Line 1	Line 1
Total wages subject to Social Security tax	Line 2	Line 2	Line 2	Line 2
Social Security Tax	Line 3	Line 3	Line 3	Line 3
Total wages subject to Medicare tax	Line 4	Line 4	Line 4	Line 4
Medicare tax (2.9%)	Line 5	Line 5	Line 5	Line 5
Wages Subject to Additional Medicare Tax Withholding	Line 6	Line 6		
Additional Medicare Tax Withholding (.009)	Line 7	Line 7		
Federal Income Tax Withheld	Line 8	Line 8	Line 6	Line 6
Number of qualified employees paid wages after March 31, 2010				Line 7a
Exempt wages paid to qualified employees after March 31, 2010				Line 7b
Social Security Tax exemption (6.2%)				Line 7c
Total taxes before adjustments	Line 9	Line 9	Line 7	Line 7d
Current year's adjustments	Line 10	Line 10	Line 8	Line 8
Total taxes after adjustments	Line 13	Line 11	Line 9	Line 9
Advance earned Income credit				Line 10
Net Taxes				Line 11
Total deposits including overpayment applied from a prior year and Form 943-X	Line 14	Line 12	Line 10	Line 12
Refundable portion of COBRA premium assistance payments		Line 13a	Line 11a	Line 13a
Number of individuals provided COBRA premium assistance payments		Line 13b	Line 11b	Line 13b

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Exhibit 3.11.13-26 (Cont. 1) (01-01-2023)
Form 943 Line Comparison for Years 2010 - 2013 to 2017

Form Line Name	2017	2013	2011 - 2012	2010
Number of qualified employees paid exempt wages March 19 through 31.				Line 13c
Exempt wages paid to qualified employees March 19 through 31				Line 13d
Social security tax exemption (6.2%)				Line 13e
Total deposits and refundable credits		Line 14	Line 12	Line 14
Balance due	Line 15	Line 15	Line 13	Line 15
Overpayment	Line 16	Line 16	Line 14	Line 16
Applied Refund Indicator	Line 16 Check Boxes	Line 16 Check Boxes	Line 14 Check Boxes	Line 16 Check Boxes
Monthly summary of Federal tax liability	Lines 17A - 17M	Lines 17A - 17M	Lines 15A - 15M	Lines 17A - 17M
Third Party Designee Yes / No Checkbox	Third Party Designee Area	Third Party Designee Area	Third Party Designee Area	Third Party Designee Area
Third Party Designee 5-digit Personal Identification Number (PIN)	Third Party Designee area right side	Third Party Designee area right side	Third Party Designee area right side	Third Party Designee area right side
Paid Preparer Firms EIN	Paid Preparer area right of Firm's name	Paid Preparer area right of Firm's name	Paid Preparer area right of Firm's name	Paid Preparer area right of Firm's name
Paid preparer phone number	Paid Preparer area right of Firm's address	Paid Preparer area right of Firm's address	Paid Preparer area right of Firm's address	Paid Preparer area right of Firm's address

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Form 944 Line Comparison for Years 2020 - 2023 to 2024

Form Line Name	2024	2023	2022	2021	2020
Wages, tips, and other compensation	Line 1	Line 1	Line 1	Line 1	Line 1
Total income tax withheld form wages, tips, and other compensation	Line 2	Line 2	Line 2	Line 2	Line 2
No wages, tips, and other compensation are subject to social security or Medicare tax	Line 3 Checkbox	Line 3 Checkbox	Line 3 Checkbox	Line 3 Checkbox	Line 3 Checkbox
Taxable social security wages	Line 4a	Line 4a	Line 4a	Line 4a	Line 4a
Qualified sick leave wages	N/A	Line 4a(i)	Line 4a(i)	Line 4a(i)	Line 4a(i)
Qualified family leave wages	N/A	Line 4a(ii)	Line 4a(ii)	Line 4a(ii)	Line 4a(ii)
Taxable social security tips	Line 4b	Line 4b	Line 4b	Line 4b	Line 4b
Taxable Medicare wages and tips	Line 4c	Line 4c	Line 4c	Line 4c	Line 4c
Taxable wages and tips subject to Additional Medicare Tax withholding	Line 4d	Line 4d	Line 4d	Line 4d	Line 4d
Total social security and Medicare taxes	Line 4e	Line 4e	Line 4e	Line 4e	Line 4e
Total taxes before adjustments	Line 5	Line 5	Line 5	Line 5	Line 5
Current year's adjustments	Line 6	Line 6	Line 6	Line 6	Line 6
Total taxes after adjustments	Line 7	Line 7	Line 7	Line 7	Line 7
Qualified small business payroll tax credit for increasing research activities. Attach Form 8974	Line 8	Line 8a	Line 8a	Line 8a	Line 8a

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Exhibit 3.11.13-27 (Cont. 1) (01-01-2024)
Form 944 Line Comparison for Years 2020 - 2023 to 2024

Form Line Name	2024	2023	2022	2021	2020
Nonrefundable portion of credit for qualified sick and family leave wages before April 1, 2021	N/A	Line 8b	Line 8b	Line 8b	Line 8b
Nonrefundable portion of employee retention credit	N/A	Line 8c Reserved	Line 8c Reserved	Line 8c	Line 8c
Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021	N/A	Line 8d	Line 8d	Line 8d	
Nonrefundable portion of COBRA premium as-sistance credit	N/A	Line 8e Reserved	Line 8e	Line 8e	
Number of individuals provided COBRA premium assistance	N/A	Line 8f Reserved	Line 8f	Line 8f	
Total nonrefundable credits.	N/A	Line 8g	Line 8g	Line 8g	Line 8d
Total taxes after adjust-ments and nonrefundable credits.	Line 9	Line 9	Line 9	Line 9	Line 9
Total deposits for year, overpayment from prior year, and overpayment from Form 944-X, 944-X (SP), 941-X, or 941-X(PR)	Line 10	Line 10a	Line 10a	Line 10a	Line 10a
Deferred amount employer shares social security tax	N/A	Line 10b Reserved	Line 10b Reserved	Line 10b Reserved	Line 10b
Deferred amount employee shares social security tax	N/A	Line 10c Reserved	Line 10c Reserved	Line 10c Reserved	Line 10c

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Form 944 Line Comparison for Years 2020 - 2023 to 2024

Form Line Name	2024	2023	2022	2021	2020
Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	N/A	Line 10d	Line 10d	Line 10d	Line 10d
Refundable portion of employee retention credit	N/A	Line 10e Reserved	Line 10e Reserved	Line 10e	Line 10e
Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021	N/A	Line 10f	Line 10f	Line 10f	
Refundable portion of COBRA premium assistance credit	N/A	Line 10g Reserved	Line 10g	Line 10g	
Total deposits and refundable credits	N/A	Line 10h	Line 10h	Line 10h	Line 10f
Total advances received from filing Form(s) 7200 for the year.	N/A	Line 10i Reserved	Line 10i Reserved	Line 10i	Line 10g
Total deposits and refundable credits less advances	N/A	Line 10j Reserved	Line 10j Reserved	Line 10j	Line 10h
Balance Due	Line 11	Line 11	Line 11	Line 11	Line 11
Overpayment	Line 12	Line 12	Line 12	Line 12	Line 12
Applied Refund Indicator	Line 12 Check Boxes	Line 12 Check Boxes	Line 12 Check Boxes	Line 12 Check Boxes	Line 12 Check Boxes
Check one boxes	Line 13 Check Boxes	Line 13 Check Boxes	Line 13 Check Boxes	Line 13 Check Boxes	Line 13 Check Boxes
Monthly ROFTL	Line 13a-13l	Line 13a-13l	Line 13a-13l	Line 13a-13l	Line 13a-13l
Business closed or stopped paying wages	Line 14 Checkbox	Line 14 Checkbox	Line 14 Checkbox	Line 14 Checkbox	Line 14 Checkbox
Final date wages paid	Line 14	Line 14	Line 14	Line 14	Line 14
Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021	N/A	Line 15	Line 15	Line 15	Line 15

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Exhibit 3.11.13-27 (Cont. 3) (01-01-2024)
Form 944 Line Comparison for Years 2020 - 2023 to 2024

Form Line Name	2024	2023	2022	2021	2020
Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021	N/A	Line 16	Line 16	Line 16	Line 16
Qualified wages for the employee retention credit	N/A	Line 17 Reserved	Line 17 Reserved	Line 17	Line 17
Qualified health plan expenses for the employee retention credit	N/A	Line 18 Reserved	Line 18 Reserved	Line 18	Line 18
Credit from Form 5884-C, line 11, for the year	N/A				Line 19
Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021	N/A	Line 19	Line 19	Line 19	
Qualified health plan expenses allocable to qualified sick leave wages reported on line 19	N/A	Line 20	Line 20	Line 20	
Amounts under certain collectively bargained agreements allocable to qualified sick leave wages reported on line 19	N/A	Line 21	Line 21	Line 21	
Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021	N/A	Line 22	Line 22	Line 22	
Qualified health plan expenses allocable to qualified family leave wages reported on line 22	N/A	Line 23	Line 23	Line 23	

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Exhibit 3.11.13-27 (Cont. 4) (01-01-2024)
Form 944 Line Comparison for Years 2020 - 2023 to 2024

Form Line Name	2024	2023	2022	2021	2020
Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on line 22	N/A	Line 24	Line 24	Line 24	
Employee retention credit third quarter business is a recovery startup business	N/A	Line 25 Reserved	Line 25 Reserved	Line 25	
Employee retention credit fourth quarter business is a recovery startup business	N/A	Line 26 Reserved	Line 26 Reserved	Line 26	
Third Party Designee Yes/no Checkbox	Part 4	Part 4	Part 4	Part 4	Part 4
Third Party Designee 5-digit Personal Identification Number	Part 4	Part 4	Part 4	Part 4	Part 4
Sign your name here	Part 5	Part 5	Part 5	Part 5	Part 5
Paid preparer PTIN	Part 5	Part 5	Part 5	Part 5	Part 5
Paid preparer firms EIN	Part 5	Part 5	Part 5	Part 5	Part 5
Paid preparer telephone number	Part 5	Part 5	Part 5	Part 5	Part 5

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Exhibit 3.11.13-28   (01-01-2025)
Form 944 Line Comparison for Years 2014 - 2017 to 2024

Form Line Name	2024	2017 - 2019	2014 - 2016
Wages, tips, and other compensation	Line 1	Line 1	Line 1
Total income tax withheld form wages, tips, and other compensation	Line 2	Line 2	Line 2
No wages, tips, and other compensation are subject to social security or Medicare tax	Line 3 Checkbox	Line 3 Checkbox	Line 3 Checkbox
Taxable social security wages	Line 4a	Line 4a	Line 4a
Qualified sick leave wages	N/A		
Qualified family leave wages	N/A		
Taxable social security tips	Line 4b	Line 4b	Line 4b
Taxable Medicare wages and tips	Line 4c	Line 4c	Line 4c
Taxable wages and tips subject to Additional Medicare Tax withholding	Line 4d	Line 4d	Line 4d
Total social security and Medicare taxes	Line 4e	Line 4e	Line 4e
Total taxes before adjustments	Line 5	Line 5	Line 5
Current year's adjustments	Line 6	Line 6	Line 6
Total taxes after adjustments	Line 7	Line 7	
Qualified small business payroll tax credit for increasing research activities. Attach Form 8974	Line 8	Line 8	
Total taxes after adjustments and nonrefundable credits.	Line 9	Line 9	
Total deposits for year, overpayment from prior year, and overpayment from Form 944-X, 944-X (SP), 941-X, or 941-X(PR)	Line 10	Line 10	Line 8
Refundable portion of COBRA premium assistance credit	N/A		Line 9a Reserved
Number of individuals provided COBRA premium assistance credit	N/A		Line 9a Reserved
Total deposits and refundable credits	N/A		Line 10 Reserved
Balance Due	Line 11	Line 11	Line 11
Overpayment	Line 12	Line 12	Line 12

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Exhibit 3.11.13-28 (Cont. 1) (01-01-2025)
Form 944 Line Comparison for Years 2014 - 2017 to 2024

Form Line Name	2024	2017 - 2019	2014 - 2016
Applied Refund Indicator	Line 12 Check Boxes	Line 12 Check Boxes	Line 12 Check Boxes
Check one boxes	Line 13 Check Boxes	Line 13 Check Boxes	Line 13 Check Boxes
Monthly ROFTL	Line 13a-13l	Line 13a-13l	Line 13a-13l
Business closed or stopped paying wages	Line 14 Checkbox	Line 14 Checkbox	Line 14 Checkbox
Final date wages paid	Line 14	Line 14	Line 14
Third Party Designee Yes/no Checkbox	Part 4	Part 4	Part 4
Third Party Designee 5-digit Personal Identification Number	Part 4	Part 4	Part 4
Sign your name here	Part 5	Part 5	Part 5
Paid preparer PTIN	Part 5	Part 5	Part 5
Paid preparer firms EIN	Part 5	Part 5	Part 5
Paid preparer telephone number	Part 5	Part 5	Part 5

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Exhibit 3.11.13-29   (01-01-2023)
Form 944 Line Comparison for Years 2013 - 2010 to 2017

Form Line Name	2017	2013	2012	2011	2010
Wages, tips, and other compensation	Line 1	Line 1	Line 1	Line 1	Line 1
Total income tax withheld form wages, tips, and other compensation	Line 1	Line 2	Line 2	Line 2	Line 2
No wages, tips, and other compensation subject to social security or Medicare tax	Line 3 Checkbox	Line 3 Checkbox	Line 3 Checkbox	Line 3 Checkbox	Line 3 Checkbox
Taxable social security wages	Line 4a	Line 4a	Line 4a	Line 4a	Line 4a
Taxable social security tips	Line 4b	Line 4b	Line 4b	Line 4b	Line 4b
Taxable Medicare wages and tips	Line 4c	Line 4c	Line 4c	Line 4c	Line 4c
Taxable wages and tips subject to Additional Medicare Tax withholding	Line 4d	Line 4d			
Total social security and Medicare taxes	Line 4e	Line 4e	Line 4d	Line 4d	Line 4d
Qualified employees paid exempt wages after March 31, 2010					Line 5a
Exempt wages/tips paid to qualified employees after March 31, 2010					Line 5b
Total taxes before adjustments	Line 5	Line 5	Line 5	Line 5	Line 5d
Current year's adjustments	Line 6	Line 6	Line 6	Line 6	Line 6
Total taxes after adjustments	Line 7	Line 7	Line 7	Line 7	Line 7
Qualified small business payroll tax credit for increasing research activities. Attach Form 8974.	Line 8				

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Exhibit 3.11.13-29 (Cont. 1) (01-01-2023)
Form 944 Line Comparison for Years 2013 - 2010 to 2017

Form Line Name	2017	2013	2012	2011	2010
Advanced earned income credit (EIC) payments made to employees					Line 8
Total taxes after adjustment for advance EIC					Line 9
Total deposits for this year, including overpayment applied from prior year (PY) and overpayment applied Form 944-X, 944-X (SP), 941-X, or 941-X(PR)	Line 10a	Line 8	Line 8	Line 8	Line 10
Refundable COBRA Premium assistance payments	Line 10g	Line 9a	Line 9a	Line 9a	Line 11a
Refundable Number of individuals provided COBRA premium assistance		Line 9b	Line 9b	Line 9b	Line 11b
Number of qualified employees paid exempt wages/tips March 19-31					Line 11c
Exempt wages for March 19-31					Line 11d
Exempt wages/tips March 19-31					Line 11e
Total deposits and refundable credits		Line 10	Line 10	Line 10	Line 12
Balance Due	Line 11	Line 11	Line 11	Line 11	Line 13
Overpayment	Line 12	Line 12	Line 12	Line 12	Line 14
Applied Refund Indicator	Line 12 Check Boxes	Line 12 Check Boxes	Line 12 Check Boxes	Line 12 Check Boxes	Line 14 Check Boxes
Check one	Line 13 Check Boxes	Line 13 Check Boxes	Line 13 Check Boxes	Line 13 Check Boxes	Line 15 Check Boxes
Month ROFTL	Lines 13a - 13l	Lines 13a - 13l	Lines 13a - 13l	Lines 13a - 13l	Lines 15a -15l
State deposit code				Line 14	Line 16

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Exhibit 3.11.13-29 (Cont. 2) (01-01-2023)
Form 944 Line Comparison for Years 2013 - 2010 to 2017

Form Line Name	2017	2013	2012	2011	2010
Business closed or stopped paying wages	Line 14 Checkbox	Line 14 Checkbox	Line 14 Checkbox	Line 15 Checkbox	Line 17 Checkbox
Final date wages paid	Line 14	Line 14	Line 14	Line 15	Line 17
Third Party Designee Yes/no Checkbox	Part 4	Part 4	Part 4	Part 4	Part 4
Third Party Designee 5-digit Personal Identification Number	Part 4	Part 4	Part 4	Part 4	Part 4
Sign your name here	Part 5	Part 5	Part 5	Part 5	Part 5
Paid preparer PTIN	Part 5	Part 5	Part 5	Part 5	Part 5
Paid preparer firms EIN	Part 5	Part 5	Part 5	Part 5	Part 5
Paid preparer telephone number	Part 5	Part 5	Part 5	Part 5	Part 5

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Exhibit 3.11.13-30   (01-01-2025)
Form CT-1 Line Comparison for Years 2020 - 2023 to 2024

Form Line Name	2023	2023	2022	2021	2020
Tier 1 Employer Tax - Compensation	Line 1	Line 1	Line 1	Line 1	Line 1
Tier 1 Employer Medicare Tax- Compensation	Line 2	Line 2	Line 2	Line 2	Line 2
Tier 2 Employer Tax - Compensation	Line 3	Line 3	Line 3x	Line 3x	Line 3
Tier 1 Employee Tax - Compensation	Line 4	Line 4	Line 4	Line 4	Line 4
Tier 1 Employee Medicare Tax - Compensation	Line 5	Line 5	Line 5	Line 5	Line 5
Tier 1 Employee Additional Medicare Tax - Compensation	Line 6	Line 6	Line 6	Line 6	Line 6
Tier 2 Employee Tax - Compensation	Line 7	Line 7	Line 7	Line 7	Line 7
Tier 1 Employer Tax - Sick Pay	Line 8	Line 8	Line 8	Line 8	Line 8
Tier 1 Employer Medicare Tax - Sick pay	Line 9	Line 9	Line 9	Line 9	Line 9
Tier 1 Employee Tax - Sick pay	Line 10	Line 10	Line 10	Line 10	Line 10
Tier 1 Employee Medicare Tax - Sick pay	Line 11	Line 11	Line 11	Line 11	Line 11
Tier 1 Employee Additional Medicare Tax - Sick pay	Line 12	Line 12	Line 12	Line 12	Line 12
Total tax based on compensation	Line 13	Line 13	Line 13	Line 13	Line 13
Adjustments to employer and employee railroad retirement taxes based on compensation	Line 14	Line 14	Line 14	Line 14	Line 14
Total railroad retirement taxes based on compensation	Line 15	Line 15	Line 15	Line 15	Line 15

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Exhibit 3.11.13-30 (Cont. 1) (01-01-2025)
Form CT-1 Line Comparison for Years 2020 - 2023 to 2024

Form Line Name	2023	2023	2022	2021	2020
Nonrefundable portion of credit for qualified sick and family leave compensation for leave taken before April 1, 2021	N/A	Line 16	Line 16	Line 16	Line 16
Nonrefundable portion of employee retention credit	N/A	Line 17a Reserved	Line 17a Reserved	Line 17a	Line 17
Nonrefundable portion of credit for qualified sick and family leave compensation for leave taken after March 31, 2021, and before October 1, 2021	N/A	Line 17b	Line 17b	Line 17b	
Nonrefundable portion of COBRA premium assistance credit	N/A	Line 17c Reserved	Line 17c	Line 17c	
Number of individuals provided COBRA premium assistance	N/A	Line 17d Reserved	Line 17d	Line 17d	
Total nonrefundable credits.	N/A	Line 18	Line 18	Line 18	Line 18
Total taxes after adjustments and nonrefundable credits.	N/A	Line 19	Line 19	Line 19	Line 19
Total railroad retirement tax deposits for the year, including overpayment applied from a prior year and overpayment applied from Form CT-1 X	Line 16	Line 20	Line 20	Line 20	Line 20
Deferred amount of the Tier 1 Employer Tax	N/A	Line 21 Reserved	Line 21 Reserved	Line 21 Reserved	Line 21
Deferred amount of the Tier 1 Employee Tax	N/A	Line 22 Reserved	Line 22 Reserved	Line 22 Reserved	Line 22
Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	N/A	Line 23	Line 23	Line 23	Line 23
Refundable portion of employee retention credit	N/A	Line 24a Reserved	Line 24a Reserved	Line 24a	Line 24

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Exhibit 3.11.13-30 (Cont. 2) (01-01-2025)
Form CT-1 Line Comparison for Years 2020 - 2023 to 2024

Form Line Name	2023	2023	2022	2021	2020
Refundable portion of credit for qualified sick and family leave compensation for leave taken after March 31, 2021, and before October 1, 2021	N/A	Line 24b	Line 24b	Line 24b	
Refundable portion of COBRA premium assistance credit	N/A	Line 24c Reserved	Line 24c	Line 24c	
Total deposits and refundable credits	N/A	Line 25	Line 25	Line 25	Line 25
Total advances received from filing Form(s) 7200 for the year.	N/A	Line 26 Reserved	Line 26 Reserved	Line 26	Line 26
Total deposits and refundable credits less advances	N/A	Line 27 Reserved	Line 27 Reserved	Line 27	Line 27
Balance Due	Line 17	Line 28	Line 28	Line 28	Line 28
Overpayment	Line 18	Line 29	Line 29	Line 29	Line 29
Qualified sick leave compensation for leave taken before April 1, 2021	N/A	Line 30	Line 30	Line 30	Line 30
Qualified health plan expenses allocable to compensation reported on line 30	N/A	Line 31	Line 31	Line 31	Line 31
Qualified family leave compensation for leave taken before April 1, 2021	N/A	Line 32	Line 32	Line 32	Line 32
Qualified health plan expenses allocable to compensation reported on line 32	N/A	Line 33	Line 33	Line 33	Line 33
Qualified compensation for the employee retention credit	N/A	Line 34 Reserved	Line 34 Reserved	Line 34	Line 34
Qualified health plan expenses for the employee retention credit	N/A	Line 35 Reserved	Line 35 Reserved	Line 35	Line 35

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Exhibit 3.11.13-30 (Cont. 3) (01-01-2025)
Form CT-1 Line Comparison for Years 2020 - 2023 to 2024

Form Line Name	2023	2023	2022	2021	2020
Qualified sick leave compensation for leave taken after March 31, 2021, and before October 1, 2021	N/A	Line 36	Line 36	Line 36	
Qualified health plan expenses allocable to qualified sick leave compensation reported on line 36	N/A	Line 37	Line 37	Line 37	
Amounts under certain collectively bargained agreements allocable to qualified sick leave compensation reported on line 36	N/A	Line 38	Line 38	Line 38	
Qualified family leave compensation for leave taken after March 31, 2021, and before October 1, 2021	N/A	Line 39	Line 39	Line 39	
Qualified health plan expenses allocable to qualified family leave compensation reported on line 39	N/A	Line 40	Line 40	Line 40	
Amounts under certain collectively bargained agreements allocable to qualified family leave compensation reported on line 39	N/A	Line 41	Line 41	Line 41	
Employee retention credit in the third quarter solely because business is a recovery startup business	N/A	Line 42 Reserved	Line 42 Reserved	Line 42	
Employee retention credit in the fourth quarter solely because business is a recovery startup business	N/A	Line 43 Reserved	Line 43 Reserved	Line 43	

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Exhibit 3.11.13-30 (Cont. 4) (01-01-2025)
Form CT-1 Line Comparison for Years 2020 - 2023 to 2024

Form Line Name	2023	2023	2022	2021	2020
Monthly Summary of Railroad Retirement Tax Liability Tier 1 and Tier 2 taxes First month liability	Part II	Part II	Part II	Part II	Part II
Monthly Summary of Railroad Retirement Tax Liability Tier 1 and Tier 2 taxes Second month liability	Part II	Part II	Part II	Part II	Part II
Monthly Summary of Railroad Retirement Tax Liability Tier 1 and Tier 2 taxes Third month liability	Part II	Part II	Part II	Part II	Part II
Monthly Summary of Railroad Retirement Tax Liability Total for Quarter	Part II	Part II	Part II	Part II	Part II
Third Party Designee Yes/no Checkbox	Third-Party Designee Area	Third-Party Designee Area	Third-Party Designee Area	Third-Party Designee Area	Third-Party Designee Area
Third Party Designee 5-digit Personal Identification Number	Third-Party Designee Area	Third-Party Designee Area	Third-Party Designee Area	Third-Party Designee Area	Third-Party Designee Area
Signature	Sign Here Area	Sign Here Area	Sign Here Area	Sign Here Area	Sign Here Area
Paid preparer PTIN	Paid Preparer Use Only Area	Paid Preparer Use Only Area	Paid Preparer Use Only Area	Paid Preparer Use Only Area	Paid Preparer Use Only Area
Paid preparer firms EIN	Paid Preparer Use Only Area	Paid Preparer Use Only Area	Paid Preparer Use Only Area	Paid Preparer Use Only Area	Paid Preparer Use Only Area
Paid preparer telephone number	Paid Preparer Use Only Area	Paid Preparer Use Only Area	Paid Preparer Use Only Area	Paid Preparer Use Only Area	Paid Preparer Use Only Area

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Exhibit 3.11.13-31   (01-01-2025)
Form CT-1 Line Comparison for Years 2019 & Prior to 2024

Form Line Name	2024	2013 - 2019	2012 & Prior
Tier 1 Employer Tax - Compensation	Line 1	Line 1	Line 1
Tier 1 Employer Medicare Tax-Compensation	Line 2	Line 2	Line 2
Tier 2 Employer Tax - Compensation	Line 3	Line 3	Line 3
Tier 1 Employee Tax - Compensation	Line 4	Line 4	Line 4
Tier 1 Employee Medicare Tax - Compensation	Line 5	Line 5	Line 5
Tier 1 Employee Additional Medicare Tax - Compensation	Line 6	Line 6	
Tier 2 Employee Tax - Compensation	Line 7	Line 7	Line 6
Tier 1 Employer Tax - Sick Pay	Line 8	Line 8	Line 7
Tier 1 Employer Medicare Tax - Sick pay	Line 9	Line 9	Line 8
Tier 1 Employee Tax - Sick pay	Line 10	Line 10	Line 9
Tier 1 Employee Medicare Tax - Sick pay	Line 11	Line 11	Line 10
Tier 1 Employee Additional Medicare Tax - Sick pay	Line 12	Line 12	
Total tax based on compensation	Line 13	Line 13	Line 11
Adjustments to employer and employee railroad retirement taxes based on compensation	Line 14	Line 14	Line 12
Total Railroad retirement based on compensation	Line 15	Line 15	Line 13
Total railroad retirement tax deposits for the year, including overpayment applied from a prior year and overpayment applied from Form CT-1 X	Line 16	Line 16	Line 14
Balance Due	Line 17	Line 17	Line 15
Overpayment	Line 18	Line 18	Line 16

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Exhibit 3.11.13-31 (Cont. 1) (01-01-2025)
Form CT-1 Line Comparison for Years 2019 & Prior to 2024

Form Line Name	2024	2013 - 2019	2012 & Prior
Monthly Summary of Railroad Retirement Tax Liability Tier 1 and Tier 2 taxes First month liability	Part II	Part II	Part II
Monthly Summary of Railroad Retirement Tax Liability Tier 1 and Tier 2 taxes Second month liability	Part II	Part II	Part II
Monthly Summary of Railroad Retirement Tax Liability Tier 1 and Tier 2 taxes Third month liability	Part II	Part II	Part II
Monthly Summary of Railroad Retirement Tax Liability Total for Quarter	Part II	Part II	Part II
Third Party Designee Yes/no Checkbox	Third-Party Designee Area	Third-Party Designee Area	Third-Party Designee Area
Third Party Designee 5-digit Personal Identification Number	Third-Party Designee Area	Third-Party Designee Area	Third-Party Designee Area
Signature	Sign Here Area	Sign Here Area	Sign Here Area
Paid preparer PTIN	Paid Preparer Use Only Are	Paid Preparer Use Only Area	Paid Preparer Use Only Area
Paid preparer firms EIN	Paid Preparer Use Only Are	Paid Preparer Use Only Area	Paid Preparer Use Only Area
Paid preparer telephone number	Paid Preparer Use Only Are	Paid Preparer Use Only Area	Paid Preparer Use Only Area

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Exhibit 3.11.13-32   (01-01-2025)
Form CT-1 Employer & Employee Tax Percentage Rates & Rate Factor

2015 - 2024

DESCRIPTION	PERCENTAGE RATE	RATE FACTOR
Tier 1- Employer Tax Compensation	6.2	16.1290
Tier 1 - Employer Medicare Tax	1.45	68.9655
Tier 2 - Employer Tax Compensation	13.1	Not Available
Tier 1- Employee Tax Compensation	6.2	16.1290
Tier 1- Employee Medicare Tax Compensation	1.45	68.9655
Tier 1- Employee Additional Medicare Tax Compensation	0.9	.9235
Tier 2 - Employee Tax Compensation	4.9	Not Available
Tier 1 - Employer Tax Sick Pay	6.2	16.1290
Tier 1- Employer Medicare Tax Sick Pay	1.45	68.9655
Tier 1- Employee Tax Sick Pay	6.2	16.1290
Tier 1- Employee Medicare Tax Sick Pay	1.45	68.9655
Tier 1- Employee Additional Medicare Tax Sick Pay	0.9	.9235

2013-2014

DESCRIPTION	PERCENTAGE RATE	RATE FACTOR
Tier 1 - Employer Tax Compensation	6.2	16.1290
Tier 1 - Employer Medicare Tax Compensation	1.45	68.9655
Tier 2 - Employer Tax Compensation	12.6	Not Available
Tier 1- Employee Tax Compensation	6.2	16.1290
Tier 1- Employee Medicare Tax Compensation	1.45	68.9655
Tier 1- Employee Additional Medicare Tax Compensation	0.9	.9235
Tier 2 - Employee Tax Compensation	4.4	Not Available
Tier 1 - Employer Tax Sick Pay	6.2	16.1290
Tier 1 - Employer Medicare Tax Sick Pay	1.45	68.9655
Tier 1- Employee Tax Sick Pay	6.2	16.1290
Tier 1- Employee Medicare Tax Sick Pay	1.45	68.9655
Tier 1- Employee Additional Medicare Tax Sick Pay	0.9	.9235

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Exhibit 3.11.13-32 (Cont. 1) (01-01-2025)
Form CT-1 Employer & Employee Tax Percentage Rates & Rate Factor

2011-2012

DESCRIPTION	PERCENTAGE RATE	RATE FACTOR
Tier 1 - Employer Tax Compensation (Wages)	6.2	16.1290
Tier 1 - Employer Medicare Tax Compensation	1.45	68.9655
Tier 2 - Employer Tax Compensation	12.1	7.9365
Tier 1 - Employee Tax Compensation	4.2	23.8095
Tier 1 - Employee Medicare Tax Compensation	1.45	68.9655
Tier 2 - Employee Tax Compensation	12.1	7.9365
Tier 1 - Employer Tax Sick Pay	6.2	16.1290
Tier 1 - Employer Medicare Tax Sick Pay	1.45	68.9655
Tier 1- Employee Tax Sick Pay	4.2	23.8095
Tier 1- Employee Medicare Tax Sick Pay	1.45	68.9655

2010

DESCRIPTION	PERCENTAGE RATE	RATE FACTOR
Tier 1- Employer Tax Compensation	6.2	16.1290
Tier I Employer Tax Exempt compensation	6.2	16.1290
Tier 1- Employer Medicare Tax	1.45	68.9655
Tier 2 - Employer Tax Compensation	12.1	7.9365
Tier 1 - Employee Tax Compensation	6.2	16.1290
Tier 1 - Employee Medicare Tax Compensation	1.45	68.9655
Tier 2 - Employee Tax Compensation	3.9	22.7272
Tier 1- Employer Tax Sick Pay	6.2	16.1290
Tier I - Employer Tax Exempt Sick Pay	6.2	16.1290
Tier 1- Employer Medicare Tax Sick Pay	1.45	68.9655
Tier 1- Employee Tax Sick Pay	6.2	16.1290
Tier 1- Employee Medicare Tax Sick Pay	1.45	68.9655

2007 - 2009

DESCRIPTION	PERCENTAGE RATE	RATE FACTOR
Tier 1- Employer Tax Compensation	6.2	16.1290

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Exhibit 3.11.13-32 (Cont. 2) (01-01-2025)
Form CT-1 Employer & Employee Tax Percentage Rates & Rate Factor

DESCRIPTION	PERCENTAGE RATE	RATE FACTOR
Tier 1- Employer Tax Medicare Compensation	1.45	68.9655
Tier 2 - Employer Tax Compensation	12.1	7.9365
Tier 1 - Employee Tax Compensation	6.2	16.1290
Tier 1 - Employee Medicare Tax Compensation	1.45	68.9655
Tier 2 - Employee Tax Compensation	3.9	22.7272
Tier 1- Employer Tax Sick Pay	6.2	16.1290
Tier 1- Employer Medicare Tax Sick Pay	1.45	68.9655
Tier 1- Employee Tax Sick Pay	6.2	16.1290
Tier 1- Employee Medicare Tax Sick Pay	1.45	68.9655

2005 - 2006

DESCRIPTION	PERCENTAGE RATE	RATE FACTOR
Tier 1- Employer Tax Compensation	6.2	16.1290
Tier 1- Employer Medicare Tax Compensation	1.45	68.9655
Tier 2 - Employer Tax Compensation	12.6	Not Available
Tier 1 - Employee Tax Compensation	6.2	16.1290
Tier 1 - Employee Medicare Tax Compensation	1.45	68.9655
Tier 2 - Employee Tax Compensation	4.4	Not Available
Tier 1- Employer Tax Sick Pay	6.2	16.1290
Tier 1- Employer Medicare Tax Sick Pay	1.45	68.9655
Tier 1- Employee Tax Sick Pay	6.2	16.1290
Tier 1- Employee Medicare Tax Sick Pay	1.45	68.9655

2004

DESCRIPTION	PERCENTAGE RATE	RATE FACTOR
Tier 1- Employer Tax Compensation	6.2	16.1290
Tier 1- Employer Medicare Tax Compensation	1.45	68.9655
Tier 2 - Employer Tax Compensation	13.1	7.6336
Tier 1 - Employee Tax Compensation	6.2	16.1290

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Exhibit 3.11.13-32 (Cont. 3) (01-01-2025)
Form CT-1 Employer & Employee Tax Percentage Rates & Rate Factor

DESCRIPTION	PERCENTAGE RATE	RATE FACTOR
Tier 1 - Employee Medicare Tax Compensation	1.45	68.9655
Tier 2 - Employee Tax Compensation	4.9	Not Available
Tier 1- Employer Tax Sick Pay	6.2	16.1290
Tier 1- Employer Medicare Tax Sick Pay	1.45	68.9655
Tier 1- Employee Tax Sick Pay	6.2	16.1290
Tier 1- Employee Medicare Tax Sick Pay	1.45	68.9655

2003

DESCRIPTION	PERCENTAGE RATE	RATE FACTOR
Tier 1- Employer Tax Compensation	6.2	16.1290
Tier 1- Employer Medicare Tax Compensation	1.45	68.9655
Tier 2 - Employer Tax Compensation	14.2	7.04225
Tier 1 - Employee Tax Compensation	6.2	16.1290
Tier 1 - Employee Medicare Tax Compensation	1.45	68.9655
Tier 2 - Employee Tax Compensation	4.9	20.4082
Tier 1- Employer Tax Sick Pay	6.2	16.1290
Tier 1- Employer Medicare Tax Sick Pay	1.45	68.9655
Tier 1- Employee Tax Sick Pay	6.2	16.1290
Tier 1- Employee Medicare Tax Sick Pay	1.45	68.9655

2002

DESCRIPTION	PERCENTAGE RATE	RATE FACTOR
Tier 1- Employer Tax Compensation	6.2	16.1290
Tier 1- Employer Medicare Tax Compensation	1.45	68.9655
Tier 2 - Employer Tax Compensation	15.6	6.4103
Tier 1 - Employee Tax Compensation	6.2	16.1290
Tier 1 - Employee Medicare Tax Compensation	1.45	68.9655
Tier 2 - Employee Tax Compensation	4.9	20.4082
Tier 1- Employer Tax Sick Pay	6.2	16.1290

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Exhibit 3.11.13-32 (Cont. 4) (01-01-2025)
Form CT-1 Employer & Employee Tax Percentage Rates & Rate Factor

DESCRIPTION	PERCENTAGE RATE	RATE FACTOR
Tier 1- Employer Medicare Tax Sick Pay	1.45	68.9655
Tier 1- Employee Tax Sick Pay	6.2	16.1290
Tier 1- Employee Medicare Tax Sick Pay	1.45	68.9655

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