

Revenue Procedure 2021-22

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General Rules and Specifications for Substitute Form 941, Schedule B (Form 941), Schedule D (Form 941), Schedule R (Form 941), and Form 8974



Department of the Treasury
Internal Revenue Service

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NOTE. This revenue procedure will be reproduced as the next revision of IRS Publication 4436, General Rules and Specifications for Substitute Form 941, Schedule B (Form 941), Schedule D (Form 941), Schedule R (Form 941), and Form 8974.

Rev. Proc. 2021-22

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Part 1

Section 1.1 – Purpose

.01 The purpose of this Revenue Procedure 2021-22, 2021-26 I.R.B. 1231, available at [IRS.gov/irb/2021-26_IRB#Rev-Proc-2021-22](https://www.irs.gov/irb/2021-26_IRB#Rev-Proc-2021-22), is to provide general rules and specifications from the IRS for paper and computer-generated substitutes for Form 941, Employer's QUARTERLY Federal Tax Return; Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors (referred to in this revenue procedure as “Schedule B”); Schedule D (Form 941), Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations (referred to in this revenue procedure as “Schedule D”); Schedule R (Form 941), Allocation Schedule for Aggregate Form 941 Filers (referred to in this revenue procedure as “Schedule R”); and Form 8974, Qualified Small Business Payroll Tax Credit for Increasing Research Activities.

Caution. Before creating a substitute Form 941, see Pub. 1167, General Rules and Specifications for Substitute Forms and Schedules, for additional rules and specifications for payment vouchers (Vouchers), printing in margins (Marginal Printing), and additional instructions (Additional Instructions for All Forms).

Note. Substitute territorial forms (941-PR, Planilla para la Declaración Federal TRIMESTRAL del Patrono; 941-SS, Employer's QUARTERLY Federal Tax Return (American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands); and Anexo B (Formulario 941-PR), Registro de la Obligación Contributiva para los Despositantes de Itinerario Bisemanal), should also conform to the specifications outlined in this revenue procedure.

.02 This revenue procedure provides information for substitute Form 941, Schedule B, Schedule D, Schedule R, and Form 8974. If you need more in-depth information on who must complete these forms and how to complete them, see the Instructions for Form 941, the Instructions for Schedule B, the Instructions for Schedule D, the Instructions for Schedule R, the Instructions for Form 8974, and Pub. 15, Employer's Tax Guide, or visit IRS.gov.

Note. Failure to produce acceptable substitutes of the forms and schedules listed in this revenue procedure may result in delays in processing. This may result in penalties.

.03 Forms that completely follow the guidelines in this revenue procedure and are exact replicas of the official IRS forms do not need to be submitted to the IRS for specific approval. Substitute forms and schedules need to be scanned using IRS scanning equipment.

If you are uncertain of any specification and want clarification, do the following.

1. Submit a letter citing the specification.
2. State your understanding of the specification.

3. Enclose an example (if appropriate) of how the form would appear if produced using your understanding.
4. Be sure to include your name, complete address, phone number, and, if applicable, your email address with your correspondence. Send your request to SCRIPS@IRS.gov or SubstituteForms@IRS.gov, or use the following address.

Internal Revenue Service
Attn: Substitute Forms Program
SE:W:CAR:MP:P:TP
1111 Constitution Ave. NW, Room 6554
Washington, DC 20224

Note. Allow at least 30 days for the IRS to respond.

.04 However, software developers and form producers should send a blank copy of their substitute Form 941, Schedule B, and Schedule R in Portable Document Format (PDF) to SCRIPS@IRS.gov. The purpose is not specifically for approval but to assist the IRS in preparing to scan these forms. Submitters will only receive comments if a significant problem is discovered through this process. Submitters are not expected to delay marketing their forms in order to receive feedback. Submitters must not include any “live” taxpayer data on any substitute form submitted for review.

.05 The following six-digit form ID codes are used on Form 941, the schedules for Form 941, and Form 8974.

- **Official paper forms:** 951121 (Form 941, page 1); 951221 (Form 941, page 2); 951921 (Form 941, page 3); 951020 (Form 941, page 4); 960311 (Schedule B); 950421 (Schedule R, page 1); 950521 (Schedule R, page 2); and 950817 (Form 8974).
- **Substitute 6x10 grids:** 971121 (Form 941, page 1); 971221 (Form 941, page 2); 971921 (Form 941, page 3); 971020 (Form 941, page 4); 970311 (Schedule B); 970421 (Schedule R, page 1); 970521 (Schedule R, page 2); and 970817 (Form 8974).

Generally, the last two digits of the form ID code represent the last year in which the IRS made major formatting changes to the layout of a page of the form.

Note. Page 4 of Form 941 (page intentionally left blank) is not required to be filed with the IRS as part of a substitute Form 941. However, if page 4 of the substitute Form 941 is filed, it must include the form ID code.

.06 This revenue procedure will be updated only if there are major formatting changes to the layout of the forms or there are other changes that impact the processing of substitute forms. This revenue procedure won't be updated solely because a line is changed to “Reserved for future use.”

Section 1.2 – What’s New

There were significant changes to Form 941 and Schedule R (Form 941) under the American Rescue Plan Act of 2021 (the ARP). See the instructions for these forms at [IRS.gov/Form941](https://www.irs.gov/Form941) for more information about the changes made under the ARP.

Due to changes made under the ARP, the form ID codes on pages 1 through 3 of Form 941 and both pages of Schedule R have changed. The new form ID codes are provided under *Section 1.1.05*, earlier, and under *Section 1.4.08* and *Section 1.5.02*, later.

Section 1.3 – Reminders

.01 Draft forms. Draft forms can be found at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms).

Section 1.4 – General Requirements for Reproducing IRS Official Form 941, Schedule B, Schedule D, Schedule R, and Form 8974

.01 Submit substitute Form 941, Schedule B, Schedule D, Schedule R, and Form 8974 to the IRS for specifications review. Substitute Form 941, Schedule B, Schedule D, Schedule R, and Form 8974 that **completely conform** to the specifications contained in this revenue procedure do not require prior approval from the IRS, but should be submitted to SCRIPS@IRS.gov to ensure that they conform to IRS format and scanning specifications.

.02 Print the form on standard 8.5-inch wide by 11-inch paper.

.03 Use white paper that meets generally accepted weight, color, and quality standards (minimum 20 lb. white bond paper).

Note. Reclaimed fiber in any percentage is permitted provided that the requirements of this standard are met.

.04 The IRS prefers printing Form 941 on both sides of a single sheet of paper, but it is acceptable to print on one side of each of two separate sheets of paper.

.05 Make the substitute paper form as identical to the official form as possible.

.06 Print the substitute form using nonreflective black (not blue or other-colored) ink. Printing in an ink color other than black may reduce readability in the scanning process. This may result in figures being too faint to be recognizable.

.07 Use typefaces that are substantially identical in size and shape to the official form and use rules and shading (if used) that are substantially identical to those on the official form. Use font size as large as possible within the fields.

.08 In the same location as shown on the official IRS forms, print the six-digit form ID code (if one exists on the official form) on each form using

nonreflective black, carbon-based, 12-point font. The use of non-OCR-A font may reduce readability for scanning. Use the official form to develop your substitute form.

Note. Maintain as much white space as possible around the form ID code. Do not allow character strings to print adjacent to the code.

Generally, the year digits represent the last year in which the IRS made major formatting changes to the layout of a page of the form. Therefore, the last two digits may not be the same as the current tax year. For the tax period starting April 2021 and until this revenue procedure is superseded, print “951121” on Form 941, page 1; “951221” on Form 941, page 2; “951921” on Form 941, page 3; “951020” on Form 941, page 4; “960311” on Schedule B; “950421” on Schedule R, page 1; “950521” on Schedule R, page 2; and “950817” on Form 8974. See [Section 1.5](#) for information on form ID codes for software-generated forms.

Note. Page 4 of Form 941 (page intentionally left blank) is not required to be filed with the IRS as part of a substitute Form 941. However, if page 4 of the substitute Form 941 is filed, it must include the form ID code.

.09 Print the OMB number in the same location as on the official form. Be sure to include the OMB number on Form 941, Schedule B, Schedule D, Schedule R, and Form 8974.

.10 Print all entry boxes and checkboxes exactly as shown (**location and size**) on the official forms.

Note. Instead of a four-sided checkbox for the entry, just the bottom line of the box can be used as long as the location and size remain the same.

.11 Print “For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher.” at the bottom of page 1 of Form 941.

.12 Print “For Paperwork Reduction Act Notice, see separate instructions.” at the bottom of Schedule B and Schedule D.

.13 Print “For Paperwork Reduction Act Notice, see the separate instructions.” at the bottom of Schedule R.

.14 Print “For Paperwork Reduction Act Notice, see the separate instructions.” at the bottom of Form 8974.

.15 Do not print the form catalog number (“Cat. No.”) at the bottom of the forms or instructions. Instead, print your IRS-issued three-letter substitute form source code in place of the catalog number on the left at the bottom of page 1 of Form 941, Schedule B, Schedule D, Schedule R, and Form 8974.

Note. You can obtain a three-letter substitute form source code by requesting it by email at SubstituteForms@IRS.gov. Please enter "Substitute Forms" on the subject line.

.16 Do not print the Government Printing Office (GPO) symbol at the bottom of the forms or instructions.

Section 1.5 – Reproducing Form 941, Schedule B, Schedule D, Schedule R, and Form 8974 for Software-Generated Paper Forms

.01 You may use the PDF files to develop the layout for your forms. Draft forms found at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) can be used to develop interim formats until the forms are finalized. When forms become finalized, they are posted and can be found at [IRS.gov/Forms](https://www.irs.gov/Forms). You may use 6x10 grid formats to develop software versions of Form 941, Schedule B, Schedule D, Schedule R, and Form 8974. Please follow the specifications exactly to develop the fields.

.02 If you are developing software using the 6x10 grid, you may make the following modifications.

- “971121” for Form 941, page 1; “971221” for Form 941, page 2; “971921” for Form 941, page 3; “971020” for Form 941, page 4; “970311” for Schedule B; “970421” for Schedule R, page 1; “970521” for Schedule R, page 2; and “970817” for Form 8974, as the form ID codes.

Note. Maintain as much white space as possible around the form ID code. Do not allow character strings to print adjacent to the code.

- Place all 6x10 grid boxes and entry spaces in the same field locations as indicated on the official forms.
- Use single lines for “Employer Identification Number (EIN)” and other entry areas in the entity section of Form 941, pages 1, 2, and 3; Schedule B; Schedule R, pages 1 and 2; and Form 8974.
- Reverse type is not needed as shown on the official form.
- **Do not** pre-print decimal points in the data boxes. However, where the amounts are required, the amounts should be printed with decimal points and place holders for cents.
- Delete the pre-printed formatting in any “date” boxes.
- Use a single box for “Personal Identification Number (PIN)” on Form 941.
- You may delete all shading when using the 6x10 grid format.

.03 If producing both the form and the data or the form only, print your three-letter source code at the bottom of Form 941, page 1; Schedule B; Schedule D; Schedule R, page 1; or Form 8974. See *Section 1.4.15*.

.04 If producing only the data on the form, print your four-digit software industry vendor code on Form 941. The four-digit vendor code preceded by four zeros and a slash (0000/9876) must be pre-printed. If you have a valid vendor code issued to you through the National Association of Computerized Tax Processors (NACTP), you should use that code. If you do not have a valid vendor code, contact the NACTP via email at president@nactp.org for information on these codes.

.05 Print “For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher.” at the bottom of Form 941, page 1.

.06 Print “For Paperwork Reduction Act Notice, see separate instructions.” at the bottom of Schedule B and Schedule D.

.07 Print “For Paperwork Reduction Act Notice, see the separate instructions.” at the bottom of Schedule R, page 1.

.08 Print “For Paperwork Reduction Act Notice, see the separate instructions.” at the bottom of Form 8974.

.09 Be sure to print the OMB number in the same location as on the official forms on substitute Form 941, Schedule B, Schedule D, Schedule R, and Form 8974.

.10 Do not print the form catalog number (“Cat. No.”) at the bottom of the forms or instructions.

.11 Do not print the Government Printing Office (GPO) symbol at the bottom of the forms or instructions.

.12 To ensure accurate scanning and processing, enter data on Form 941, Schedule B, Schedule D, Schedule R, and Form 8974 as follows.

- Display/print the name and EIN on all pages and attachments in the proper associated fields.
- Use 12-point (minimum 10-point) Courier font (where possible).
- Omit dollar signs. Commas are optional.
- Except for Form 941, lines 1, 2, and 12, leave blank any data field with a value of zero.
- Enter negative amounts with a minus sign. For example, report “-10.59” instead of “(10.59).”

Note. The IRS prefers that you use a minus sign for negative amounts instead of parentheses or some other means. However, if your software only allows for parentheses in reporting negative amounts, you may use them.

Section 1.6 – Specific Instructions for Schedule D

.01 To properly file and to reduce delays and contact from the IRS, Schedule D must be produced as close as possible to the official form.

.02 Use Schedule D to explain why you have certain discrepancies. See the Instructions for Schedule D for more information. In many cases, the information on Schedule D helps the IRS resolve discrepancies without contacting you.

.03 If a substitute Schedule D is not submitted in similar format to the official IRS schedule, the substitutes may be returned, you may be contacted by the IRS, delays in processing may occur, and you may be subject to penalties.

Section 1.7 – Specific Instructions for Schedule R

Schedule R has been redesigned to allow the new lines from the June 2021 revision of Form 941 to be reported on Schedule R.

.01 To properly file and to reduce delays and contact from the IRS, Schedule R and Continuation Sheets for Schedule R must be produced as close as possible to the official form.

Note. Do not present the information in spreadsheet or similar format. We may not be able to properly process nonconforming documents with an excessive number of entries. Complete as many Continuation Sheets for Schedule R (Schedule R, page 2) as necessary. If Continuation Sheets are not used or they vary in form from the official form, processing may be delayed and you may be subject to penalties.

.02 Use Schedule R to allocate the aggregate information reported on Form 941 to each client. If you have more than 5 clients, complete as many Continuation Sheets for Schedule R as necessary. Attach Schedule R, including any Continuation Sheets, to your aggregate Form 941 and file it with your return. Enter your business information carefully.

Make sure all information exactly matches the information shown on the aggregate Form 941. Compare the total of each column on Schedule R, line 9 (including your information on line 8), to the amounts reported on the aggregate Form 941. For each column total of Schedule R, the relevant line from Form 941 is noted in the column heading. If the totals on Schedule R, line 9, do not match the totals on Form 941, there is an error that must be corrected before submitting Form 941 and Schedule R.

.03 Do:

- Develop and submit only conforming Schedules R,
- Follow the format and fields exactly as on the official Schedule R, and
- Maintain the same number of entry lines on the substitute Schedule R as on the official form.

.04 Do not:

- Add or delete entry lines;
- Submit spreadsheets, database printouts, or similar formatted documents instead of using the Schedule R format to report data; and
- Reduce or expand font size to add or delete extra data or lines.

.05 If substitute Schedules R and Continuation Sheets for Schedule R are not submitted in similar format to the official schedule, the substitutes may be returned, you may be contacted by the IRS, delays in processing may occur, and you may be subject to penalties.

Section 1.8 – Specific Instructions for Form 8974

.01 To properly file and to reduce delays and contact from the IRS, Form 8974 must be produced as close as possible to the official form.

.02 Use Form 8974 only if you are claiming the qualified small business payroll tax credit for increasing research activities.

.03 If a substitute Form 8974 is not submitted in similar format to the official IRS form, the substitutes may be returned, you may be contacted by the IRS, delays in processing may occur, and you may be subject to penalties.

Section 1.9 – Office of Management and Budget (OMB) Requirements for Substitute Forms

.01 The Paperwork Reduction Act (the Act) of 1995 (P.L. 104-13) requires the following.

- OMB approves all IRS tax forms that are subject to the Act.
- Each IRS form contains the OMB approval number, if assigned. The official OMB numbers may be found on the official IRS-printed forms.
- Each IRS form (or its instructions) states:
 1. Why the IRS needs the information,
 2. How it will be used, and
 3. Whether or not the information is required to be furnished to the IRS.

.02 This information must be provided to any users of official or substitute IRS forms or instructions.

.03 The OMB requirements for substitute IRS forms are the following.

- Any substitute form or substitute statement to a recipient must show the OMB number as it appears on the official form.
- For Form 941, Schedule B, Schedule D, Schedule R, and Form 8974, the OMB number (1545-0029) must appear exactly as shown on the official form.
- For Form 941, Schedule B, Schedule D, Schedule R, and Form 8974, the OMB number must use one of the following formats.
 1. OMB No. 1545-0029 (preferred).
 2. OMB # 1545-0029 (acceptable).

.04 If no instructions are provided to users of your forms, you must furnish to them the exact text of the Privacy Act and Paperwork Reduction Act Notice.

Section 1.10 – Order Forms and Instructions

.01 You can order forms and instructions at [IRS.gov/OrderForms](https://www.irs.gov/OrderForms).

Section 1.11 – Effect on Other Documents

.01 Revenue Procedure 2020-31, 2020-27 I.R.B. 12, dated June 29, 2020, is superseded.

Section 1.12 – Helpful Information

.01 Please follow the specifications and guidelines to produce substitute Form 941, Schedule B, Schedule D, Schedule R, and Form 8974.

.02 These forms are subject to review and possible changes, as required. Therefore, employers are cautioned against overstocking supplies of privately printed substitutes.

.03 Here is a review of references that were listed throughout this document.

- Form 941, Employer’s QUARTERLY Federal Tax Return.
- Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors (referred to in this revenue procedure as “Schedule B”).
- Schedule D (Form 941), Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations (referred to in this revenue procedure as “Schedule D”).
- Schedule R (Form 941), Allocation Schedule for Aggregate Form 941 Filers (referred to in this revenue procedure as “Schedule R”).
- Form 8974, Qualified Small Business Payroll Tax Credit for Increasing Research Activities.
- Substitute territorial forms (941-PR, 941-SS, and Anexo B (Formulario 941-PR)).
- Instructions for Form 941.
- Instructions for Schedule B (Form 941).
- Instructions for Schedule D (Form 941).
- Instructions for Schedule R (Form 941).
- Instructions for Form 8974.
- Pub. 15, Employer’s Tax Guide.

- SCRIPS@IRS.gov for submissions.
 - SubstituteForms@IRS.gov for questions.
 - For questions:
 - Internal Revenue Service
 - Attn: Substitute Forms Program
 - SE:W:CAR:MP:P:TP
 - 1111 Constitution Ave. NW, Room 6554
 - Washington, DC 20224
 - [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) for draft forms.
 - [IRS.gov/Forms](https://www.irs.gov/Forms) for final forms.
-

951221

Name (not your trade name) Employer identification number (EIN)

5.00 in .33 in

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 11d 1.80 in

11e Nonrefundable portion of COBRA premium assistance credit (see instructions for applicable quarters) 11e

11f Number of individuals provided COBRA premium assistance 1.20 in 2.80 in

11g Total nonrefundable credits. Add lines 11a, 11b, 11c, 11d, and 11e 11g .13 in

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

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

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

13d Refundable portion of employee retention credit 13d .21 in

13e Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 13e

13f Refundable portion of COBRA premium assistance credit (see instructions for applicable quarters) 13f

13g Total deposits and refundable credits. Add lines 13a, 13c, 13d, 13e, and 13f 13g

13h Total advances received from filing Form(s) 7200 for the quarter 13h

13i Total deposits and refundable credits less advances. Subtract line 13h from line 13g 13i

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

15 Overpayment. If line 13i is more than line 12, enter the difference 3.70 in 1.30 in Check one: Apply to next return Send a refund. 0.86 in

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.

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 3.5 in

Month 2

Month 3

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.

You MUST complete all three pages of Form 941 and SIGN it. Next ▶

Page 2 Form 941 (Rev. 6-2021)

.50 in
951921

Name (not your trade name) _____ Employer identification number (EIN) _____

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
 2.40 in enter the final date you paid wages / / ; also attach a statement to your return. See instructions. 1.10 in 1.65 in

18a If you're a seasonal employer and you don't have to file a return for every quarter of the year Check here.

18b If you're eligible for the employee retention credit solely because your business is a recovery startup business Check here.

19 Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021 19 1.80 in

20 Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021 20 .04 in

21 Qualified wages for the employee retention credit 21

22 Qualified health plan expenses for the employee retention credit 22

23 Qualified sick leave wages for leave taken after March 31, 2021 23

24 Qualified health plan expenses allocable to qualified sick leave wages reported on line 23 24

25 Amounts under certain collectively bargained agreements allocable to qualified sick leave wages reported on line 23 25 .13 in

26 Qualified family leave wages for leave taken after March 31, 2021 26

27 Qualified health plan expenses allocable to qualified family leave wages reported on line 26 27

28 Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on line 26 28

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 2.40 in .40 in 1.50 in 1.33 in

Select a 5-digit personal identification number (PIN) to use when talking to the IRS.

No.

Part 5: Sign here. You MUST complete all three 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.

X Sign your name here 3.00 in Print your name here 1.90 in

Date / / Print your title here

Best daytime phone 1.50 in

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

Preparer's name 3.60 in PTIN 1.70 in

Preparer's signature Date 1.30 in

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

Address Phone

City 2.50 in State .50 in ZIP code

Page 3 Form 941 (Rev. 6-2021)

951020

This page intentionally left blank

.50 in

**Form 941-V,
Payment Voucher**

▼ **Detach Here and Mail With Your Payment and Form 941.** ▼

Form 941-V Department of the Treasury Internal Revenue Service	Payment Voucher		OMB No. 1545-0029		
	▶ Don't staple this voucher or your payment to Form 941.		2021		
1 Enter your employer identification number (EIN).		2 Enter the amount of your payment. ▶ Make your check or money order payable to "United States Treasury"		Dollars	Cents
3 Tax Period		4 Enter your business name (individual name if sole proprietor).			
1st Quarter	<input type="radio"/>	3rd Quarter	Enter your address.		
<input type="radio"/> 2nd Quarter	<input type="radio"/>	<input type="radio"/> 4th Quarter	Enter your city, state, and ZIP code; or your city, foreign country name, foreign province/county, and foreign postal code.		

2.33 in

.73 in

.50 in 7.50 in .50 in

Exhibit F

Schedule B (Form 941)

Schedule B (Form 941): Report of Tax Liability for Semiweekly Schedule Depositors

(Rev. January 2017)

Department of the Treasury — Internal Revenue Service

Employer identification number (EIN) 3.27 in

Name (not your trade name) 3.50 in

Calendar year 1.33 in (Also check quarter)

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

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Use this schedule to show your TAX LIABILITY for the quarter; don't use it to show your deposits. When you file this form with Form 941 or Form 941-SS, don't change your tax liability by adjustments reported on any Forms 941-X or 944-X. You must fill out this form and attach it to Form 941 or Form 941-SS if you're a semiweekly schedule depositor or became one because your accumulated tax liability on any day was \$100,000 or more. Write your daily tax liability on the numbered space that corresponds to the date wages were paid. See Section 11 in Pub. 15 for details.

Month 1							
1	2	3	4	5	6	7	8
9	10	11	12	13	14	15	16
17	18	19	20	21	22	23	24
25	26	27	28	29	30	31	
Tax liability for Month 1							
.							
Month 2							
1	2	3	4	5	6	7	8
9	10	11	12	13	14	15	16
17	18	19	20	21	22	23	24
25	26	27	28	29	30	31	
Tax liability for Month 2							
.							
Month 3							
1	2	3	4	5	6	7	8
9	10	11	12	13	14	15	16
17	18	19	20	21	22	23	24
25	26	27	28	29	30	31	
Tax liability for Month 3							
.							
Total liability for the quarter							
.							

Fill in your total liability for the quarter (Month 1 + Month 2 + Month 3) .55 in

Total must equal line 12 on Form 941 or Form 941-SS.

For Paperwork Reduction Act Notice, see separate instructions. 1.20 in

Schedule D (Form 941):
Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations
(Rev. June 2011) Department of the Treasury—Internal Revenue Service

OMB No. 1545-0029

Employer Identification Number (EIN) 2.85 in

Name (not your trade name) 3.40 in

Trade name (if any) 3.70 in

Address 4.20 in

Number Street Suite or room number

City State ZIP code

Phone number 2.29 in

Tax Year of Discrepancies (Fill in)

Format: YYYY

Type of Submission (Check one)

Original 2.20 in

Corrected

About this schedule

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

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

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

Read the separate instructions before you fill out this schedule.

Part 1: Answer these background questions.

1. Are you filing this schedule —

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

You are either: An acquired corporation or A surviving corporation.

OR

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

You are either: A predecessor or A successor.

2. The effective date of the statutory merger/consolidation or acquisition is 1.70 in

MM / DD / YYYY

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

Other party's EIN 2.85 in

Other party's name 6.00 in

Trade name (if any)

Address 4.20 in

Number Street Suite or room number

City State ZIP code

Phone number 2.30 in

Next

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 38791Y Schedule D (Form 941) (Rev. 8-2011)

Your EIN - 2.86 in

Name *(not your trade name)* 3.60 in

Other party's EIN -

Tax Year of Discrepancies (Fill in)

Format: YYYY

80 in

2.20 in

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

	Column A	Column B	Column C
	Amount you reported to IRS for the tax year	- Amount you reported to SSA for the tax year	= The difference
	Totals from Forms 941 as corrected by any Forms 941-X	Totals from Forms W-2 (Copy A) as corrected by any Forms W-2c (Copy A)	
	1.80 in	.20 in	
4. Social security wages	<input type="text"/>	<input type="text"/>	<input type="text"/>
5. Medicare wages and tips	<input type="text"/>	<input type="text"/>	<input type="text"/>
6. Social security tips	<input type="text"/>	<input type="text"/>	<input type="text"/>
7. Federal income tax withheld	<input type="text"/>	<input type="text"/>	<input type="text"/>
8. Advance earned income credit (EIC) payments (for tax years ending before January 1, 2011)	<input type="text"/>	<input type="text"/>	<input type="text"/>

7.09 in

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

Part 3: Fill this part out ONLY if you are filing more than one Schedule D (Form 941) for any calendar year.

9. File one Schedule D (Form 941) for each separate transaction. This is schedule of . (Example: *This is schedule 1 of 3.*) .70 in

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

Page 2

Schedule D (Form 941) (Rev. 6-2011)

1.51 in

.50 in

Schedule R (Form 941): Allocation Schedule for Aggregate Form 941 Filers
(Rev. June 2021) Department of the Treasury - Internal Revenue Service OMB No. 1545-0029

Employer identification number (EIN) - - - - -

Name as shown on Form 941

Type of filer (check one): Section 3504 Agent CPEO Other Third Party

Report for calendar year: 2021
Check the quarter (same as Form 941):
 1: January, February, March
 2: April, May, June
 3: July, August, September
 4: October, November, December

Read the instructions before you complete Schedule R. Type or print within the boxes. Complete a separate line for the amounts allocated to each of your clients. The term "client" as used on this form includes the term "customer." See the instructions.

	(a) Client's EIN	(b) Type of wages (CPEO only)	(c) Form 941, line 1	(d) Form 941, line 2	(e) Form 941, line 3	(f) Form 941, lines 5a(i) and 5a(ii), column 1, total and 5b, column 2, total	(g) Form 941, lines 5a and 5b, column 2, total	(h) Form 941, line 5c, column 2	(i) Form 941, line 5e
1	1.40 in	.90 in	.70 in	.40 in					
2									
3									
4									
5									
6	Subtotals for clients. Add lines 1 through 5								
7	Enter the combined subtotal from line 9 of all Continuation Sheets for Schedule R								
8	Enter Form 941 amounts for your employees								
9	Totals. Add lines 6, 7, and 8.								

	(j) Form 941, line 5f	(k) Form 941, line 11a	(l) Form 941, lines 11b and 13c, total	(m) Form 941, lines 11c and 13d, total	(n) Form 941, lines 11d and 13e, total	(o) Form 941, lines 11e and 13f, total	(p) Form 941, line 11f	(q) Form 941, line 12
1	1.50 in	.90 in	.40 in					
2								
3								
4								
5								
6								
7								
8								
9								

	(r) Form 941, line 13a	(s) Form 941, line 13h checkbox (Answer Yes or No)	(t) Form 941, lines 19 and 20, total	(u) Form 941, lines 21 and 22, total	(v) Form 941, lines 23 and 25, total	(w) Form 941, lines 24 and 27, total	(x) Form 941, lines 26 and 28, total
1							
2							
3							
4							
5							
6							
7							
8							
9							

For Paperwork Reduction Act Notice, see the separate instructions.

www.irs.gov/Form941 Cat. No. 49301K Schedule R (Form 941) (Rev. 6-2021)

950521

Report for calendar year:

 Check the quarter (same as Form 941):
 1: January, February, March
 2: April, May, June
 3: July, August, September
 4: October, November, December

Page _____ of _____ .50 in
Continuation Sheet for Schedule R (Form 941)
 (Rev. June 2021)

Employer identification number (EIN) -

Name as shown on Form 941

Type of filer (check one): Section 3504 Agent CPEO Other Third Party

(a) Client's EIN	(b) Type of wages (CPEO only)	(c) Form 941, line 1	(d) Form 941, line 2	(e) Form 941, line 3	(f) Form 941, lines 5a(i) and 5a(j), column 1, total	(g) Form 941, lines 5a and 5b, column 2, total	(h) Form 941, line 5c, column 2	(i) Form 941, line 5e
1								
2								
3								
4								
5								
6								
7								
8								
9 Subtotals for clients. Add lines 1 through 8. Include the subtotals from this line on Schedule R, Page 1, line 7.								
(j) Form 941, line 5f	(k) Form 941, line 11a	(l) Form 941, lines 11b and 13c, total	(m) Form 941, lines 11c and 13d, total	(n) Form 941, lines 11d and 13e, total	(o) Form 941, lines 11e and 13f, total	(p) Form 941, line 11f	(q) Form 941, line 12	
1								
2								
3								
4								
5								
6								
7								
8								
9								
(r) Form 941, line 13a	(s) Form 941, line 13h	(t) Form 941, line 18b checkbox (Answer Yes or No)	(u) Form 941, lines 19 and 20, total	(v) Form 941, lines 21 and 22, total	(w) Form 941, lines 23 and 25, total	(x) Form 941, lines 24 and 27, total	(y) Form 941, lines 26 and 28, total	
1								
2								
3								
4								
5								
6								
7								
8								
9								

