

Employer's Quarterly Federal Tax Return

4141

▶ See Circular E for more information concerning employment tax returns.

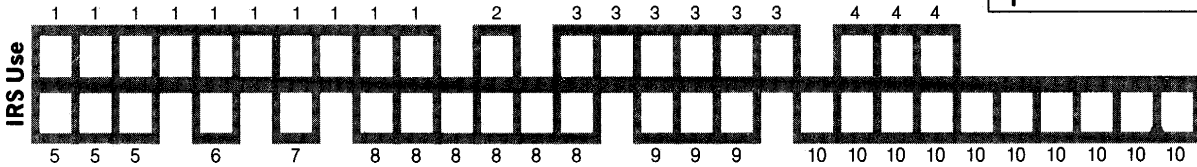
Please type or print.

Your name, address, employer identification number, and calendar quarter of return. (If not correct, please change.)

OMB No. 1545-0029
 Expires: 5-31-93

T
 FF
 FD
 FP
 I
 T

If address is different from prior return, check here ▶



If you do not have to file returns in the future, check here . . . ▶ Date final wages paid . . . ▶ _____
 If you are a seasonal employer, see **Seasonal employers** on page 2 and check here . . . ▶

1a Number of employees (except household) employed in the pay period that includes March 12th . . . ▶	1a	
b If you are a subsidiary corporation AND your parent corporation files a consolidated Form 1120, enter parent corporation employer identification number (EIN) . . . ▶ 1b		
2 Total wages and tips subject to withholding, plus other compensation . . . ▶	2	
3 Total income tax withheld from wages, tips, pensions, annuities, sick pay, gambling, etc. . . ▶	3	
4 Adjustment of withheld income tax for preceding quarters of calendar year (see instructions) . . ▶	4	
5 Adjusted total of income tax withheld (line 3 as adjusted by line 4—see instructions) . . . ▶	5	
6a Taxable social security wages (Complete) $\$$ _____ \times 12.4% (.124) =	6a	
b Taxable social security tips (line 7) $\$$ _____ \times 12.4% (.124) =	6b	
7 Taxable Medicare wages and tips $\$$ _____ \times 2.9% (.029) =	7	
8 Total social security and Medicare taxes (add lines 6a, 6b, and 7)	8	
9 Adjustment of social security and Medicare taxes (see instructions for required explanation) . . .	9	
10 Adjusted total of social security and Medicare taxes (line 8 as adjusted by line 9—see instructions) ▶	10	
11 Backup withholding (see instructions)	11	
12 Adjustment of backup withholding tax for preceding quarters of calendar year. ▶	12	
13 Adjusted total of backup withholding (line 11 as adjusted by line 12)	13	
14 Total taxes (add lines 5, 10, and 13)	14	
15 Advance earned income credit (EIC) payments made to employees, if any ▶	15	
16 Net taxes (subtract line 15 from line 14). This should equal line IV below (plus line IV of Schedule A (Form 941) if you have treated backup withholding as a separate liability)	16	
17 Total deposits for quarter, including overpayment applied from a prior quarter, from your records. ▶	17	
18 Balance due (subtract line 17 from line 16). This should be less than \$500. Pay to IRS. ▶	18	
19 Overpayment, if line 17 is more than line 16, enter here ▶ \$ _____ and check if to be: <input type="checkbox"/> Applied to next return OR <input type="checkbox"/> Refunded.		

Record of Federal Tax Liability (You must complete if line 16 is \$500 or more and Schedule B is not attached.) See instructions before checking these boxes.
 Check only if you made deposits using the 95% rule ▶ Check only if you are a first time 3-banking-day depositor. . . ▶

Date wages paid	Show tax liability here, not deposits . IRS gets deposit data from FTD coupons.		
	First month of quarter	Second month of quarter	Third month of quarter
1st through 3rd	A	I	Q
4th through 7th	B	J	R
8th through 11th	C	K	S
12th through 15th	D	L	T
16th through 19th	E	M	U
20th through 22nd	F	N	V
23rd through 25th	G	O	W
26th through the last	H	P	X
Total liability for month	I	II	III

IV Total for quarter (add lines I, II, and III). This should equal line 16 above ▶

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.
 Signature ▶ _____ Print Your Name and Title ▶ _____ Date ▶ _____

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

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping** 12 hrs., 40 min.; **Learning about the law or the form** 34 min.; **Preparing the form** 1 hr., 44 min.; **Copying, assembling, and sending the form to IRS** 16 min. If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0029), Washington, DC 20503. DO NOT send the tax form to either of these offices. Instead, see the instructions below for information on where to file.

Important Tax Law Changes for 1991.—The wage bases for the two parts of the social security tax (social security and Medicare) now are different. Employers can no longer combine and report the withholding as a single amount. Social security wages must be reported on line 6a, social security tips must be reported on line 6b, and Medicare wages and tips must be reported on line 7. The wage bases are \$53,400 for social security and \$125,000 for Medicare.

The cost of group-term life insurance in excess of \$50,000 provided former employees is subject to both the employer and employee portion of social security and Medicare taxes. Include the cost of the excess coverage on lines 6a and 7. Any uncollected social security and Medicare taxes must be reported as an adjustment on line 9.

Forms W-4.—Each quarter, send in with Form 941 copies of any Forms W-4 received during the quarter from employees: (1) claiming more than 10 withholding allowances, or (2) claiming exemption from income tax withholding if their wages will normally be more than \$200 a week. For details, see section 10 of Circular E.

Circular E, Employer's Tax Guide, explains the rules for withholding, paying, depositing, and reporting Federal income tax, social security and Medicare taxes, and Federal unemployment (FUTA) tax on wages, fringe benefits, and sick pay paid by third-party payers. **Circular A**, Agricultural Employer's Tax Guide, explains different rules for employers who have farmworkers. These circulars are available free at IRS offices.

General Instructions

Purpose of Form.—To report:

- Income tax you withheld from wages, tips, annuities, supplemental unemployment compensation benefits, certain gambling winnings, and third-party payments of sick pay.
- Income tax withheld as backup withholding.
- Social security and Medicare taxes.

Who Must File.—Employers who withhold income tax, and both social security and Medicare taxes, must file Form 941 quarterly. Exceptions are:

- Seasonal employers** are relieved from filing Form 941 for quarters when they regularly have no tax liability because they have paid no wages. To alert IRS that you will not have to file a return for one or more quarters during the year, check the Seasonal employers box above line 1. IRS will generally not inquire about unfiled returns if at least one taxable

return is filed each year. However, you must check the Seasonal employers box on every quarterly return you file. Otherwise, IRS will expect a return to be filed for each quarter.

- Employers who report payments not subject to social security, see **Form 941E**, Quarterly Return of Withheld Federal Income Tax and Medicare Tax, and Circular E.
- Employers who report wages on household employees, see **Form 942**, Employer's Quarterly Tax Return for Household Employees, and Circular E.
- Employers who report wages on farmworkers, see **Form 943**, Employer's Annual Tax Return for Agricultural Employees, and Circular A.
- Business Reorganization or Termination. If you sell or transfer your business, both you and the new owner must file a return for the quarter in which the change took place. Neither should report wages paid by the other. (An example of a transfer is when a sole proprietor forms a partnership or corporation.) If a change occurs, please attach to your return a statement that shows: new owner's name (or new name of the business); whether the business is now a sole proprietorship, partnership, or corporation; kind of change that took place (sale, transfer, etc.); and date of the change.

When a business is merged or consolidated with another, the continuing firm must file the return for the quarter in which the change took place. The return should show all wages paid for that quarter. The other firm should file a final return.

But if you go out of business or stop paying wages, file a final return. Be sure to fill in the entries above line 1. You may also file Form W-2 with the Social Security Administration now but not later than March 2, 1992.

When To File.—File starting with the first quarter in which you are required to withhold income tax or pay wages subject to social security and Medicare taxes.

Quarter	Ending	Due Date
Jan.-Feb.-Mar.	March 31	April 30
Apr.-May-June	June 30	July 31
July-Aug.-Sept.	Sept. 30	Oct. 31
Oct.-Nov.-Dec.	Dec. 31	Jan. 31

If you deposited all taxes when due for a quarter, you have 10 more days after the above due date to file. If the due date for filing a return falls on a Saturday, Sunday, or legal holiday, you may file the return on the first day afterward that is not a Saturday, Sunday, or legal holiday.

After you file your first return, we will send you a form every 3 months. Please use this form. If you don't have a form, get one from an IRS office in time to file the return when due.

Where To File.—

If your legal residence, principal place of business, office, or agency is located in:	Use the following Internal Revenue Service Center address:
Florida, Georgia, South Carolina	Atlanta, GA 39901
New Jersey, New York (New York City and counties of Nassau, Rockland, Suffolk, and Westchester)	Holtsville, NY 00501
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA 05501
Illinois, Iowa, Minnesota, Missouri, Wisconsin	Kansas City, MO 64999
Delaware, District of Columbia, Maryland, Pennsylvania, Virginia	Philadelphia, PA 19255

Indiana, Kentucky, Michigan, Ohio, West Virginia	Cincinnati, OH 45999
Kansas, New Mexico, Oklahoma, Texas	Austin, TX 73301
Alaska, Arizona, California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201
California (all other counties), Hawaii	Fresno, CA 93888
Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee	Memphis, TN 37501
If you have no legal residence or principal place of business in any state	Philadelphia, PA 19255

Employer Identification Number (EIN).—If you have not asked for a number, apply for one on **Form SS-4**, Application for Employer Identification Number. Get this form from IRS or the Social Security Administration (SSA). If you do not have a number by the time a return is due, write "Applied for" and the date you applied in the space shown for the number.

Penalties and Interest.—There are penalties for filing a return late and paying or depositing taxes late, unless there is reasonable cause. If you are late, please attach an explanation to your return. There are also penalties for willful failure to file returns and pay taxes when due, furnish Forms W-2 to employees and file copies with SSA, keep records, deposit taxes when required, and for filing false returns or submitting bad checks. See Circular E for additional information.

Interest is charged on taxes paid late at the rate set by law.

Depositing Taxes.—Use **Form 8109**, Federal Tax Deposit Coupon, to deposit your taxes. See Circular E, section 13, for information and rules concerning Federal tax deposits.

Do not use the deposit coupons to pay delinquent taxes for which you have received a notice from the IRS. These payments should be sent directly to your Internal Revenue Service Center along with a copy of any related notice the IRS sent you.

Specific Instructions

Reconciliation of Forms 941 and W-3.—Certain amounts reported on the four quarterly Forms 941 for 1991 should agree with the **Forms W-2**, Wage and Tax Statement, totals reported on **Form W-3**, Transmittal of Income and Tax Statements, or with information filed on equivalent magnetic media reports filed with the SSA. The amounts that should agree are: social security wages, social security tips, Medicare wages and tips, and the advance earned income credit. If the totals do not agree, IRS will require you to explain any differences and correct any errors. You can avoid this by making sure that correct amounts (including adjustments) are reported on Forms 941 and W-3.

Line 1—Number of employees.—Complete for the January-March calendar quarter only. Do not include household employees, persons

Employer's Quarterly Federal Tax Return

4141

▶ See Circular E for more information concerning employment tax returns.

Please type or print.

OMB No. 1545-0029
 Expires: 5-31-93

Type or print your name, address, employer identification number, and calendar quarter of return as shown on original.

Name (as distinguished from trade name)

Date quarter ended

Trade name, if any

Employer identification number

Address and ZIP code

YOUR COPY

If you do not have to file returns in the future, check here Date final wages paid
 If you are a seasonal employer, see **Seasonal employers** on page 2 and check here

1a Number of employees (except household) employed in the pay period that includes March 12th	1a	
b If you are a subsidiary corporation AND your parent corporation files a consolidated Form 1120, enter parent corporation employer identification number (EIN)	1b	-
2 Total wages and tips subject to withholding, plus other compensation	2	
3 Total income tax withheld from wages, tips, pensions, annuities, sick pay, gambling, etc.	3	
4 Adjustment of withheld income tax for preceding quarters of calendar year (see instructions)	4	
5 Adjusted total of income tax withheld (line 3 as adjusted by line 4—see instructions)	5	
6a Taxable social security wages (Complete line 7) $\times 12.4\% (.124) =$	6a	
b Taxable social security tips $\times 12.4\% (.124) =$	6b	
7 Taxable Medicare wages and tips $\times 2.9\% (.029) =$	7	
8 Total social security and Medicare taxes (add lines 6a, 6b, and 7)	8	
9 Adjustment of social security and Medicare taxes (see instructions for required explanation)	9	
10 Adjusted total of social security and Medicare taxes (line 8 as adjusted by line 9—see instructions)	10	
11 Backup withholding (see instructions)	11	
12 Adjustment of backup withholding tax for preceding quarters of calendar year	12	
13 Adjusted total of backup withholding (line 11 as adjusted by line 12)	13	
14 Total taxes (add lines 5, 10, and 13)	14	
15 Advance earned income credit (EIC) payments made to employees, if any	15	
16 Net taxes (subtract line 15 from line 14). This should equal line IV below (plus line IV of Schedule A (Form 941) if you have treated backup withholding as a separate liability)	16	
17 Total deposits for quarter, including overpayment applied from a prior quarter, from your records	17	
18 Balance due (subtract line 17 from line 16). This should be less than \$500. Pay to IRS.	18	
19 Overpayment, if line 17 is more than line 16, enter here \$ _____ and check if to be:		
	<input type="checkbox"/> Applied to next return	OR <input type="checkbox"/> Refunded.

Record of Federal Tax Liability (You must complete if line 16 is \$500 or more and Schedule B is not attached.) See instructions before checking these boxes.
 Check only if you made deposits using the 95% rule Check only if you are a first time 3-banking-day depositor.

Date wages paid	Show tax liability here, not deposits . IRS gets deposit data from FTD coupons.					
	First month of quarter		Second month of quarter		Third month of quarter	
▶ Do NOT Show Federal Tax Deposits Here	1st through 3rd	A	I	Q		
	4th through 7th	B	J	R		
	8th through 11th	C	K	S		
	12th through 15th	D	L	T		
	16th through 19th	E	M	U		
	20th through 22nd	F	N	V		
	23rd through 25th	G	O	W		
	26th through the last	H	P	X		
Total liability for month	I	II	III			
▶ IV Total for quarter (add lines I, II, and III). This should equal line 16 above						

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.

Sign Here

Signature ▶

Print Your Name and Title ▶

Date ▶

who received no pay during the pay period, pensioners, or members of the Armed Forces. If you have only household employees in the pay period, enter -0-. An entry of 250 or more on line 1a indicates a need to file wage reports on magnetic media. You should immediately request Publication TIB-4 from SSA if not already a magnetic media filer.

Line 2.—Enter the total of all wages paid, tips reported, taxable fringe benefits provided, and other compensation paid to your employees, even if you do not have to withhold income or social security and Medicare taxes on it. Do not include pensions, annuities, supplemental unemployment compensation benefits, or gambling winnings, even if you withheld income tax on them.

When an employer receives timely notice from its insurance carrier concerning the amount of third-party sick pay paid, the employer should include the third-party sick pay on this line. In these cases, an insurance company should not include third-party sick pay that it paid to the employees of policy holders. See section 19 of Circular E for more details.

Line 3.—Enter the income tax you withheld on wages, tips, taxable fringe benefits, annuities, supplemental unemployment compensation benefits, and gambling winnings. An insurance company should enter the income tax it withheld on third-party sick pay here.

Line 4—Adjustment of withheld income tax.—Use line 4 to correct errors in income tax withheld from wages paid in earlier quarters of the same calendar year. Explain any amount on **Form 941c**, Statement to Correct Information, or attach a statement that shows: (a) what the error was, (b) quarter in which the error was made, (c) the amount of the error for each quarter, (d) quarter in which you found the error, and (e) how you and your payees have settled any overcollection or undercollection. Do not use this line to adjust income tax withholding for earlier years.

Line 5—Adjusted total of income tax withheld.—Add line 4 to line 3 if you are reporting additional income tax withheld for an earlier quarter in this calendar year. Subtract line 4 from line 3 if you are reducing the amount of income tax withheld. If there is no entry on line 4, the entry will be the same as line 3.

Line 6a—Taxable social security wages.—Enter the total wages subject to social security taxes that you paid your employees during the quarter. Include the employee social security tax and the employee state unemployment compensation tax you paid for your employees rather than deducting it from their wages. Also include any sick pay and taxable fringe benefits subject to social security taxes. Enter the amount before deductions. Do not include tips on this line. Stop reporting when an employee's wages (including tips) reach \$53,400 for 1991. However, continue to withhold income tax for the whole year on wages and tips even when the social security wage base of \$53,400 is reached. See line 7 below for Medicare tax. If none of the payments are subject to social security tax, enter -0- and attach a statement explaining why the wages are not subject to social security tax.

Line 6b—Taxable tips.—Enter all tips your employees reported during the quarter, until tips and wages for each employee reach \$53,400 in 1991. Do this even if you were not able to withhold the employee tax (6.2%). However, see line 9 instructions below.

An employee must report to you cash tips, including tips you paid the employee for charge customers, totaling \$20 or more in a month by the 10th of the next month. The employee may use **Form 4070**, Employee's Report of Tips to Employer, or a written statement.

Do not include allocated tips on this line. Instead, report them on **Form 8027**, Employer's Annual Information Return of Tip Income and Allocated Tips. Allocated tips are not reportable on Form 941 and are not subject to withholding of income, social security, or Medicare taxes.

Line 7—Taxable Medicare wages and tips.—Use this line to report all wages and tips subject to the Medicare portion of social security. Stop reporting when an employee's wages and tips reach \$125,000 for 1991. If none of the payments are subject to Medicare tax, enter -0- and attach a statement explaining why the wages are not subject to the Medicare tax.

Include all tips your employees reported during the quarter, even if you were not able to withhold the employee tax (1.45%). However, see line 9 instructions below.

Line 9—Adjustment of social security and Medicare taxes.—Use line 9 to correct errors in social security and Medicare taxes reported on an earlier return or to correct errors in credits for overpayments of penalty or interest paid on tax for an earlier quarter. If you report both an underpayment and an overpayment, show only the difference. Except for fractions of cents or third-party sick pay, explain any amount on line 9 on Form 941c, or attach a statement that shows: (a) what the error was, (b) ending date of each quarter in which the error was made and the amount of the error, (c) quarter in which you found the error, (d) that you repaid the employee tax or got each affected employee's written consent to this refund or credit, if the entry corrects an overcollection, and (e) if the entry corrects social security and Medicare taxes overcollected in an earlier year, that you got from the employee a written statement that he or she has not claimed and will not claim a refund or credit for the amount. If you are adjusting an employee's social security wages, tips, Medicare wages, Medicare tips, or tax withheld for a prior year, you must also file **Form W-2c**, Statement of Corrected Income and Tax Amounts, and **Form W-3c**, Transmittal of Corrected Income and Tax Statements, with the Social Security office where you filed Forms W-2. You can get these from IRS.

Enter on Form 941c or include in the statement the total wages or tips for all your employees as previously reported and as corrected. You can get Form 941c from IRS.

Adjustments of tax on tips and group-term life insurance premiums paid for former employees.—Include on line 9 the total uncollected employee social security and Medicare taxes. Attach a statement explaining each adjustment. (See Circular E for details.)

Adjustment of tax on third-party sick pay.—Deduct on line 9 the social security and Medicare taxes on third-party sick pay for which you are not responsible, and write "Sick pay" in the margin.

Fraction of cents.—If there is a difference between the total tax on line 8 and the total deducted from your employees' wages or tips because of fractions of cents added or dropped in collecting the tax, report the difference on line 9. If this difference is the only entry, write "Fractions only" in the margin.

Line 10—Adjusted total of social security and Medicare taxes.—Add line 9 to line 8 if you are reporting additional taxes for an earlier quarter. Subtract line 9 from line 8 if you are reducing the amount of taxes reported for an earlier quarter or claiming credit for overpayments of penalty or interest paid on tax for an earlier quarter.

Line 11—Backup withholding.—Enter the income tax withheld as backup withholding.

Line 12.—Use line 12 to correct errors in backup withholding tax for earlier quarters of this year.

Line 17—Total deposits for quarter.—Enter the total deposits for the quarter including backup withholding reported on Schedule A (Form 941) and any overpayment applied from the previous quarter from your records.

Line 18—Balance due.—If you deposited all taxes when due, any balance will be less than \$500. Enter your EIN, "Form 941," and the tax period to which the payment applies on your check or money order.

Line 19—Overpayment.—If you deposited more than the correct amount for a quarter, you can have the overpayment refunded or applied to your next return. Also, the IRS may apply your overpayment to any past due tax account that we have under your EIN.

Completing the Record of Federal Tax Liability (ROFT).—**Note:** *This is a record of when you were liable for taxes, NOT a record of when you made a deposit.*

(a) **Line 16 is less than \$500.**—You do not have to complete the ROFT.

(b) **Your tax liability is \$500 or more but less than \$3,000 for each month of the quarter.**—Only enter your total liability for each month on the "Total liability for month" lines (I, II, and III). No entries are required in A through X.

(c) **Your tax liability is \$3,000 or more for at least one month during the quarter but less than \$100,000 during each eighth-monthly period.**—Each month is divided into eight deposit periods (called eighth-monthly periods) that end on the 3rd, 7th, 11th, 15th, 19th, 22nd, 25th, and last day of the month as shown in the record. Find the eighth-monthly period(s) during the quarter in which you had a payday. Make entries only on the lines next to these periods. (For example, if you pay wages on the 1st and 15th of each month, complete lines A, D, I, L, Q, T, and the monthly Total lines.) Enter your tax liability (income tax withheld plus both the employee and employer social security and Medicare taxes minus any advance earned income credit payments) for each eighth-monthly period during which you had a payday.

(d) **Your tax liability is \$100,000 or more during any eighth-monthly period.**—You do not have to complete the ROFT. Instead, you must complete and attach **Schedule B (Form 941)**, Supplemental Record of Federal Tax Liability. You must enter the total of Column 2 from Schedule B (Form 941) on line IV of the ROFT.

Do NOT show Federal tax deposits here. This information is obtained from the deposit coupon.

The total of the tax liability column, line IV (plus line IV on Schedule A (Form 941) if you treat backup withholding as a separate liability) should equal "Net taxes" (line 16). Otherwise, you may be charged a penalty, based on your average tax liability, for not making deposits of taxes.

Check the first box at the top of the ROFT only if you are making deposits using the 95% rule. This is explained in Circular E.

Check the second box at the top of the ROFT only if you qualify for the exception under Rule 4 explained on page 9 of Circular E and attach a statement showing your net taxes for each of the preceding 4 calendar quarters.