

Form **941-SS for 2010:** **Employer's QUARTERLY Federal Tax Return**

(Rev. October 2010)

Department of the Treasury — Internal Revenue Service

American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands

OMB No. 1545-0029

(EIN) Employer identification number -

Name (not your trade name)

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

Report for this Quarter of 2010
(Check one.)

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

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

Part 1: Answer these questions for this quarter.

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

2

3

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

	Column 1		Column 2	
5a Taxable social security wages*	<input type="text"/>	× .124 =	<input type="text"/>	
5b Taxable social security tips*	<input type="text"/>	× .124 =	<input type="text"/>	
5c Taxable Medicare wages & tips*	<input type="text"/>	× .029 =	<input type="text"/>	
5d Add Column 2 line 5a, Column 2 line 5b, and Column 2 line 5c				<input type="text"/>
6a Number of qualified employees first paid exempt wages/tips this quarter				<input type="text"/>
6b Number of qualified employees paid exempt wages/tips this quarter				<input type="text"/>
6c Exempt wages/tips paid to qualified employees this quarter	<input type="text"/>	× .062 =	<input type="text"/>	6d <input type="text"/>
6e Total taxes before adjustments (line 5d - line 6d = 6e)				<input type="text"/>
7a Current quarter's adjustment for fractions of cents				<input type="text"/>
7b Current quarter's adjustment for sick pay				<input type="text"/>
7c Current quarter's adjustments for tips and group-term life insurance				<input type="text"/>
8 Total taxes after adjustments. Combine lines 6e through 7c				<input type="text"/>
9 <input type="text"/>				
10 <input type="text"/>				
11 Total deposits, including prior quarter overpayments				<input type="text"/>
12a COBRA premium assistance payments (see instructions)				<input type="text"/>
12b Number of individuals provided COBRA premium assistance				<input type="text"/>
12c Number of qualified employees paid exempt wages/tips March 19-31				<input type="text"/>
12d Exempt wages/tips paid to qualified employees March 19-31	<input type="text"/>	× .062 =	<input type="text"/>	12e <input type="text"/>
13 Add lines 11, 12a, and 12e				<input type="text"/>
14 Balance due. If line 8 is more than line 13, enter difference and see instructions				<input type="text"/>
15 Overpayment. If line 13 is more than line 8, enter difference	<input type="text"/>	Check one: <input type="checkbox"/> Apply to next return. <input type="checkbox"/> Send a refund.		

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

*Report wages/tips for this quarter, including those paid to qualified new employees, on lines 5a-5c. The social security tax exemption on wages/tips will be figured on lines 6c and 6d and will reduce the tax on line 6e.

See instructions for definitions of qualified employee and exempt wages/tips.

Complete lines 12c, 12d, and 12e only for the 2nd quarter of 2010.

Next ▶

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

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

16 []

17 Check one: [] Line 8 on this return is less than \$2,500 or line 8 on the return for the preceding quarter was less than \$2,500, and you did not incur a \$100,000 next-day deposit obligation during the current quarter. 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 []

Month 2 []

Month 3 []

Total liability for quarter [] Total must equal line 8.

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

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

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

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

Part 4: May we speak with your third-party designee?

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

[] Yes. Designee's name and phone number [] []

Select a 5-digit Personal Identification Number (PIN) to use when talking to IRS. [] [] [] [] []

[] No.

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

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.



Sign your name here

[]

Date []

Print your name here []

Print your title here []

Best daytime phone []

Paid preparer use only

Check if you are self-employed . . . []

Preparer's name []

PTIN []

Preparer's signature []

Date []

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

EIN []

Address []

Phone []

City []

State []

ZIP code []

Form 941-V(SS), Payment Voucher

Purpose of Form

Complete Form 941-V(SS), Payment Voucher, if you are making a payment with Form 941-SS, Employer's QUARTERLY Federal Tax Return. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

If you have your return prepared by a third party and make a payment with that return, please provide this payment voucher to the return preparer.

Making Payments With Form 941-SS

To avoid a penalty, make your payment with Form 941-SS **only if**:

- Your net taxes for either the current quarter or the preceding quarter (line 8 on Form 941-SS) are less than \$2,500, you did not incur a \$100,000 next-day deposit obligation during the current quarter, and you are paying in full with a timely filed return, or
- You are a monthly schedule depositor making a payment in accordance with the Accuracy of Deposits Rule. See section 8 of Pub. 80 (Circular SS), Federal Tax Guide for Employers in the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands, for details. In this case, the amount of your payment may be \$2,500 or more.

Otherwise, you must deposit your payment by using the Electronic Federal Tax Payment System (EFTPS). See section 8 of Pub. 80 (Circular SS) for deposit instructions. Do not use Form 941-V(SS) to make federal tax deposits.

Caution. Use Form 941-V(SS) when making any payment with Form 941-SS. However, if you pay an amount with Form 941-SS that should have been deposited, you may be subject to a penalty. See Deposit Penalties in section 8 of Pub. 80 (Circular SS).

Specific Instructions

Box 1—Employer identification number (EIN). If you do not have an EIN, apply for one on Form SS-4, Application for Employer Identification Number, and write "Applied For" and the date you applied in this entry space.

Box 2—Amount paid. Enter the amount paid with Form 941-SS.

Box 3—Tax period. Darken the circle identifying the quarter for which the payment is made. Darken only one circle.

Box 4—Name and address. Enter your name and address as shown on Form 941-SS.

- Enclose your check or money order payable to the "United States Treasury." Be sure to enter your EIN, "Form 941-SS," and the tax period on your check or money order. Do not send cash. Do not staple Form 941-V(SS) or your payment to Form 941-SS (or to each other).

- Detach Form 941-V(SS) and send it with your payment and Form 941-SS to the address in the Instructions for Form 941-SS.

Note. You must also complete the entity information above Part 1 on Form 941-SS.



▼ Detach Here and Mail With Your Payment and Form 941-SS. ▼



Form **941-V(SS)**

Department of the Treasury
Internal Revenue Service

Payment Voucher

OMB No. 1545-0029

2010

▶ Do not staple this voucher or your payment to Form 941-SS.

1 Enter your employer identification number (EIN).		2 Enter the amount of your payment. ▶		Dollars	Cents
3 Tax period		4 Enter your business name (individual name if sole proprietor).			
<input type="radio"/> 1st Quarter	<input type="radio"/> 3rd Quarter	Enter your address.			
<input type="radio"/> 2nd Quarter	<input type="radio"/> 4th Quarter	Enter your city, state, and ZIP code.			

Privacy Act and Paperwork Reduction Act Notice.

We ask for the information on Form 941-SS to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle C, Employment Taxes, of the Internal Revenue Code imposes employment taxes on wages. This form is used to determine the amount of the taxes that you owe. Section 6011 requires you to provide the requested information if the tax is applicable to you. Section 6109 requires you to provide your identification number. If you fail to provide this information in a timely manner or provide false or fraudulent information, you may be subject to penalties and interest.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books and records relating to a form or instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of

Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 941-SS will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping 10 hrs., 31 min.
- Learning about the law or the form 18 min.
- Preparing, copying, assembling, and sending the form to the IRS 28 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 941-SS simpler, we would be happy to hear from you. You can write to: Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send Form 941-SS to this address. Instead, see *Where Should You File?* in the Instructions for Form 941-SS.