Form **941**
(Rev. January 2003)
Department of the Treasury
Internal Revenue Service (99)

# Employer's Quarterly Federal Tax Return

► **See separate instructions revised January 2003 for information on completing this return.**

**Please type or print.**

OMB No. 1545-0029

Enter state code for state in which deposits were made **only** if different from state in address to the right ► (see page 2 of separate instructions).

Name (as distinguished from trade name) | Date quarter ended

Trade name, if any | Employer identification number

Address (number and street) | City, state, and ZIP code

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If address is different from prior return, check here ►

**IRS Use**

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**A** If you **do not have to file** returns in the future, check here ► ☐ and enter date final wages paid ►

**B** If you are a seasonal employer, see **Seasonal employers** on page 1 of the instructions and check here ► ☐

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|---|---|---|---|---|
| **1** | Number of employees in the pay period that includes March 12th . ► | **1** | | |
| **2** | Total wages and tips, plus other compensation . . . . . | | | **2** |
| **3** | Total income tax withheld from wages, tips, and sick pay . . . . . | | | **3** |
| **4** | Adjustment of withheld income tax for preceding quarters of **this calendar year** . . . . | | | **4** |
| **5** | Adjusted total of income tax withheld (line 3 as adjusted by line 4) . . . . . | | | **5** |
| **6** | Taxable social security wages . . . . . | **6a** | × 12.4% (.124) = | **6b** |
| | Taxable social security tips . . . . . | **6c** | × 12.4% (.124) = | **6d** |
| **7** | Taxable Medicare wages and tips . . . | **7a** | × 2.9% (.029) = | **7b** |
| **8** | Total social security and Medicare taxes (add lines 6b, 6d, and 7b). **Check here if wages are not subject to social security and/or Medicare tax** . . . . . ► ☐ | | | **8** |
| **9** | Adjustment of social security and Medicare taxes (see instructions for required explanation) Sick Pay $ _____ ± Fractions of Cents $ _____ ± Other $ _____ = | | | **9** |
| **10** | Adjusted total of social security and Medicare taxes (line 8 as adjusted by line 9) . . . . | | | **10** |
| **11** | **Total taxes** (add lines 5 and 10) . . . . . | | | **11** |
| **12** | Advance earned income credit (EIC) payments made to employees (see instructions) . . . | | | **12** |
| **13** | Net taxes (subtract line 12 from line 11). **If $2,500 or more, this must equal line 17, column (d) below (or line D of Schedule B (Form 941))** . . . . . | | | **13** |
| **14** | Total deposits for quarter, including overpayment applied from a prior quarter . . . . . | | | **14** |
| **15** | **Balance due** (subtract line 14 from line 13). See instructions . . . . . | | | **15** |
| **16** | **Overpayment.** If line 14 is more than line 13, enter excess here ► $ _____ and check if to be: ☐ Applied to next return **or** ☐ Refunded. | | | |

- **All filers:** If line 13 is less than $2,500, **do not** complete line 17 **or** Schedule B (Form 941).
- **Semiweekly schedule depositors:** Complete Schedule B (Form 941) and check here . . . . . ► ☐
- **Monthly schedule depositors:** Complete line 17, columns (a) through (d), and check here. . . . . ► ☐

**17 Monthly Summary of Federal Tax Liability.** (Complete **Schedule B (Form 941)** instead, if you were a semiweekly schedule depositor.)

| **(a)** First month liability | **(b)** Second month liability | **(c)** Third month liability | **(d)** Total liability for quarter |
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**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) ►

**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** ►

**Where to file.** In the list below, find the state where your legal residence, principal place of business, office, or agency is located. Send your return to the **Internal Revenue Service** at the address listed for your location. No street address is needed. **Note:** *Where you file depends on whether or not you are including a payment.*

**Exception for exempt organizations and government entities.** If you are filing Form 941 for an exempt organization or government entity (Federal, state, local, or Indian tribal government), use the following addresses, regardless of your location:

Return without payment: Ogden, UT 84201-0046
Return with payment: P.O. Box 660264, Dallas, TX 75266-0264

| YOUR LOCATION | RETURN WITHOUT A PAYMENT | RETURN WITH PAYMENT |
|---|---|---|
| Connecticut, Delaware, District of Columbia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Wisconsin | Cincinnati, OH 45999-0005 | P.O. Box 105703<br>Atlanta, GA 30348-5703 |
| Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Georgia, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming | Ogden, UT 84201-0005 | P.O. Box 660264<br>Dallas, TX 75266-0264 |
| No legal residence or principal place of business in any state | Philadelphia, PA 19255-0005 | P.O. Box 80106<br>Cincinnati, OH 45280-0006 |

**Caution:** *Your filing or payment address may have changed from prior years. If you are using an IRS provided envelope, use **only** the labels and envelope provided with this tax package. **Do not** send Form 941 or any payments to the Social Security Administration (SSA).*

**Who must sign.** Form 941 must be signed as follows:
- **Sole proprietorship**—The individual owning the business.
- **Corporation**—The president, vice president, or other principal officer.
- **Partnership or unincorporated organization**—A responsible and duly authorized member or officer having knowledge of its affairs.
- **Trust or estate**—The fiduciary.

The return may also be signed by a duly authorized agent of the taxpayer if a valid power of attorney has been filed.

# Form 941
# Payment Voucher

## Purpose of Form

Complete Form 941-V if you are making a payment with **Form 941,** 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

Make your payment with Form 941 **only if:**

- Your net taxes for the quarter (line 13 on Form 941) are less than $2,500 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 11 of **Circular E (Pub. 15),** Employer's Tax Guide, for details.) This amount may be $2,500 or more.

Otherwise, you must deposit the amount at an authorized financial institution or by electronic funds transfer. (See section 11 of Circular E (Pub. 15) for deposit instructions.) Do not use the Form 941-V payment voucher to make Federal tax deposits.

**Caution:** *If you pay amounts with Form 941 that should have been deposited, you may be subject to a penalty. See* **Deposit Penalties** *in section 11 of Circular E (Pub. 15).*

## 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.

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

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

- Enclose your check or money order made payable to the "United States Treasury." Be sure also to enter your EIN, "Form 941," and the tax period on your check or money order. Do not send cash. Please do not staple this voucher or your payment to the return (or to each other).
- Detach the completed voucher and send it with your payment and Form 941 to the address provided on the back of Form 941.

▼ **Detach Here and Mail With Your Payment and Tax Return.** ▼ Form **941-V** (2003)

Form **941-V**
Department of the Treasury
Internal Revenue Service (99)

**Payment Voucher**

► **Do not staple or attach this voucher to your payment.**

OMB No. 1545-0029

**2003**

**1** Enter your employer identification number.

**2** **Enter the amount of your payment.** ►

Dollars | Cents

**3** Tax period

- ○ 1st Quarter
- ○ 2nd Quarter
- ○ 3rd Quarter
- ○ 4th Quarter

**4** Enter your business name (individual name if sole proprietor).

Enter your address.

Enter your city, state, and ZIP code.

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form 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, including income tax withholding. 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 employer identification number (EIN). If you fail to provide this information in a timely manner, 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, and the District of Columbia for use in administering their tax laws. We may also disclose this information to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

For Form 941:

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|---|---|
| **Recordkeeping** | 12 hr., 24 min. |
| **Learning about the law or the form** | 40 min. |
| **Preparing the form** | 1 hr., 49 min. |
| **Copying, assembling, and sending the form to the IRS** | 16 min. |

For Form 941TeleFile:

| | |
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| **Recordkeeping** | 5 hr., 30 min. |
| **Learning about the law or the Tax Record** | 18 min. |
| **Preparing the Tax Record** | 24 min. |
| **TeleFile phone call** | 11 min. |

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the tax form to this address.