Revenue Procedure 2015-38

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



Department of the Treasury Internal Revenue Service Publication 4436 (Rev. 09-2015) Catalog Number 39499P www.irs.gov **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), and Schedule R (Form 941).

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Section 1.1 – Purpose

.01 The purpose of this revenue procedure 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"); and Schedule R (Form 941), Allocation Schedule for Aggregate Form 941 Filers (referred to in this revenue procedure as "Schedule R").

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, and Schedule R. If you need more in-depth information on who must complete these forms and how to complete them, see the Instructions for Form 941, Instructions for Schedule B, Instructions for Schedule D, instructions included with Schedule R, 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 and 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 <u>SCRIPS@irs.gov</u> or <u>substituteforms@irs.gov</u>, or use the following address.

Internal Revenue Service Attn: Substitute Forms Program SE:W:CAR:MP:P:TP 5000 Ellin Road, C6-440 Lanham, MD 20706

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 and Schedule B in Portable Document Format (PDF) to <u>SCRIPS@irs.gov</u>. 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 and the schedules for Form 941.

- Official paper forms: 950114 (Form 941, page 1); 950214 (Form 941, page 2); 960311 (Schedule B); 950413 (Schedule R, page 1); 950513 (Schedule R, page 2); and 950613 (Schedule R, page 3).
- **Substitute 6x10 grids:** 970114 (Form 941, page 1); 970214 (Form 941, page 2); 970311 (Schedule B); 970413 (Schedule R, page 1); 970513 (Schedule R, page 2); and 970613 (Schedule R, page 3).

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 the form.

Section 1.2 – What's New

.01 Future Developments. For the latest information about developments related to Form 941 and its instructions, such as legislation enacted after they were published, go to <u>www.irs.gov/form941</u>.

Section 1.3 – General Requirements for Reproducing IRS Official Form 941, Schedule B, Schedule D, and Schedule R

.01 Submit substitute Form 941, Schedule B, Schedule D, and Schedule R to the IRS for specifications review. Substitute Form 941, Schedule B, Schedule D, and Schedule R that **completely conform** to the specifications contained in this revenue procedure do not require prior approval from the

IRS, but should be submitted to <u>SCRIPS@irs.gov</u> to ensure that they conform to IRS format and scanning specifications.

.02 Print the form on standard 8.5 inches 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 Print the six-digit form ID code (if one exists on the official form) in the upper right-hand corner of each form using nonreflective black, carbon-based, 12-point. 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.

The year digits represent the last year in which the IRS made major formatting changes to the layout of the form. Therefore, the last two digits may not be the same as the current tax year. For tax year 2015, print "950114" on Form 941, page 1; "950214" on Form 941, page 2; "960311" on Schedule B; "950413" on Schedule R, page 1; "950513" on Schedule R, page 2; and "950613" on Schedule R, page 3. See *Section 1.4* for information on form ID codes for software-generated forms.

.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, and Schedule R.

.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. Print "For Paperwork Reduction Act Notice, see the instructions." at the bottom of Schedule R.

.13 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, and Schedule R.

Note. You can obtain a three-letter substitute form source code by requesting it by email at <u>substituteforms@irs.gov</u>. Please enter "Substitute Forms" on the subject line.

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

Section 1.4 – Reproducing Form 941, Schedule B, Schedule D, and Schedule R for Software-Generated Paper Forms

.01 You may use the PDF files to develop the layout for your forms. Draft forms found at <u>www.irs.gov/app/picklist/list/draftTaxForms.html</u> can be used to develop interim formats until the forms are finalized. When forms become finalized, they are posted and can be found at <u>www.irs.gov/app/picklist/list/</u> *formsPublications.html*. You may use 6x10 grid formats to develop software versions of Form 941, Schedule B, Schedule D, and Schedule R. 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.

• "970114" for Form 941, page 1; "970214" for Form 941, page 2; "970311" for Schedule B; "970413" for Schedule R, page 1; "970513" for Schedule R, page 2; and "970613" for Schedule R, page 3, 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, page 1; Schedule B; and Schedule R, pages 1 and 2.
- 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; or Schedule R, page 1. See *Section 1.3.13*.

.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 NATCP via email at *president@natcp.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 instructions." at the bottom of Schedule R, page 1.

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

.09 Do not print the form catalog number ("Cat. No.") at the bottom of the forms or instructions.

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

.11 To ensure accurate scanning and processing, enter data on Form 941, Schedule B, Schedule D, and Schedule R 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, but use commas when showing amounts.
- Except for Form 941, lines 1 and 2, 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 1.5 – Specific Instructions for Schedule D

.01 To properly file and to reduce delays and contact from the IRS, Schedule D must be produced as closely 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 1.6 – Specific Instructions for Schedule R

.01 To properly file and to reduce delays and contact from the IRS, Schedule R must be produced as closely 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 15 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 19 (including your information on line 18), 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 19, 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.
- 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.
- 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 1.7 – OMB Requirements for Substitute Forms

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

- The Office of Management and Budget (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, and Schedule R, the OMB number (1545-0029) must appear exactly as shown on the official form.
- For Form 941, Schedule B, Schedule D, and Schedule R, 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 1.8 – Order Forms and Instructions

.01 You can order forms and instructions at <u>www.irs.gov/orderforms</u>.

Section 1.9 – Effect on Other Documents

.01 Revenue Procedure 2014-57, 2014-45 I.R.B., dated November 3, 2014, is superseded.

Section 1.10 – Helpful Information

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

.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").
- Substitute territorial forms (941-PR, 941-SS, and Anexo B (Formulario 941-PR)).
- Instructions for Form 941.
- Instructions for Schedule B (Form 941).
- Pub. 15, Employer's Tax Guide.
- <u>SCRIPS@irs.gov</u> for submissions.
- <u>Substituteforms@irs.gov</u> for questions.

• For questions:

Internal Revenue Service Attn: Substitute Forms Program SE:W:CAR:MP:P:TP 5000 Ellin Road, C6-440 Lanham, MD 20706

- <u>www.irs.gov/app/picklist/list/draftTaxForms.html</u> for draft forms.
- <u>www.irs.gov/app/picklist/list/formsPublications.html</u> for final forms.

Section 1.11 – Exhibits

-	ployer identification number (EIN)	=	.25"		eport for thi	s Quarter of 2015
Nai	me (not your trade name)	<u>5.00</u> "			1: January, F	ebruary, March
Tra	ade name (if any)	3.80"			2: April, May,	2.42" June
						st, September
Add	Number Street	4.30"	Suite or room num		<	ovember, December
	4 2.60"		4 1.00"		ailable at www.	orior year forms are irs.gov/form941.
	City	State	ZIP code	_ ●	2	15"
	Foreign country name	Foreign province/county	Foreign postal co			
lead		omplete Form 941. Type or p	print within the bo	oxes.		
Part	t 1: Answer these questions for the	his quarter.				
1	Number of employees who received including: <i>Mar. 12</i> (Quarter 1), <i>June</i>	0,1,	•		▼ 1 .20"	
	including. Mar. 12 (quarter 1), June		arter 3), or Dec. I			
2	Wages, tips, and other compensati	on			2	
3	Federal income tax withheld from	wages, tips, and other com	pensation		3	
4	If no wages, tips, and other compe	ensation are subject to soc	ial security or M	ledicare tax	Check	and go to line 6.
		Column 1	-	Column 2		
5a	Taxable social security wages .		× .124 =			
5b	Taxable social security tips		× .124 =			1.80"
5c	Taxable Medicare wages & tips.		× .029 =	•		
5d	Taxable wages & tips subject to Additional Medicare Tax withholdir	ng 🔹	× .009 =	1.30" _	•	
5e	Add Column 2 from lines 5a, 5b, 5c	, and 5d			5e	
	Section 3121(q) Notice and Deman	d-Tax due on unreported	tips (see instruc	tions)	5f	•
5f	Total taxes before adjustments. Ac	Id lines 3, 5e, and 5f .			6	
5f 6	Total taxes before adjustments. At				7	
		actions of conta				1.80"
	Current quarter's adjustment for fr	actions of cents				
					8	•
6 7	Current quarter's adjustment for fr	ick pay		· · · · · ·	8	
6 7 8	Current quarter's adjustment for fr	ick pay		· · · · · ·		
6 7 8 9	Current quarter's adjustment for fr Current quarter's adjustment for si Current quarter's adjustments for ti	ick pay	ed from a prior 44-X (PR), or 94	4-X (SP) filed	9	-
6 7 8 9	Current quarter's adjustment for fr Current quarter's adjustment for si Current quarter's adjustments for ti Total taxes after adjustments. Corr Total deposits for this quarter, inc overpayments applied from Form S	ick pay ips and group-term life insu abine lines 6 through 9 cluding overpayment appli 941-X, 941-X (PR), 944-X, 94	ed from a prior 44-X (PR), or 94	4-X (SP) filed	9	• • • •

lame (not your trade name)	도 드 드 드 드 드 드 드 드 드 드 드 드 드 드 드 드 드 드 드
	Employer identification number (Ein)
Part 2: Tell us about your deposit schedule and tax liability for this qu	arter.
If you are unsure about whether you are a monthly schedule depositor of (Circular E), section 11.	r a semiweekly schedule depositor, see Pub. 15
1 60" \$100,000 next-day deposit obligation during the current quarter.	Im for the prior quarter was less than \$2,500, and you did not incur If line 10 for the prior quarter was less than \$2,500 but line 10 on this return ax liability. If you are a monthly schedule depositor, complete the depo Schedule B (Form 941). Go to Part 3.
You were a monthly schedule depositor for the entitiability for the quarter, then go to Part 3.	tire quarter. Enter your tax liability for each month and to
Tax liability: Month 1	
Month 2	
Month 3	3.40"
Total liability for quarter	Total must equal line 10.
You were a semiweekly schedule depositor for any Report of Tax Liability for Semiweekly Schedule Depos	y part of this quarter. Complete Schedule B (Form 941), itors, and attach it to Form 941.
Part 3: Tell us about your business. If a question does NOT apply to y	our business, leave it blank.
15 If your business has closed or you stopped paying wages	
enter the final date you paid wages $4 \neq 1.10$	
16 If you are a seasonal employer and you do not have to file a return for	r 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.	40"l =1 50"
Yes. Designee's name and phone number	
Select a 5-digit Personal Identification Number (PIN) to use when	n talking to the IRS.
Part 5: Sign here. You MUST complete both pages of Form 941 and S	IGN it.
Under penalties of perjury, I declare that I have examined this return, including accompany 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	Print your name here
name here 3.00"60"	Print your title here
Date	Best daytime phone ◀ 1.50"
Paid Preparer Use Only	Check if you are self-employed
-	
Preparer's name	
Preparer's signature	Date/ /
Firm's name (or yours if self-employed)	EIN1.70"
Address 3.60"	Phone
City 2.50" State	ZIP code
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	 Detach Her 	re and Mail With Your Payment and Form Payment Voucher	941. ▼
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941-V artment of the Treasury mal Revenue Service Enter your employer ide number (EIN).	ÞC	Payment Voucher Do not staple this voucher or your payment to Form 941.	OMB No. 1545-00
941-V artment of the Treasury mal Revenue Service Enter your employer ide number (EIN).	entification 3rd	Payment Voucher Do not staple this voucher or your payment to Form 941. 2 Enter the amount of your payment. ▶ Make your check or money order payable to "United States Treasury" 4 Enter your business name (individual name if sole proprietor).	омв №. 1545-00 20 15
941-V artment of the Treasury rmal Revenue Service Tenter your employer ide number (EIN). Tax Period 1st 1st 	entification 3rd Quarter 4th	Payment Voucher Do not staple this voucher or your payment to Form 941. 2 Enter the amount of your payment. ▶ Make your check or money order payable to "United States Treasury" 4 Enter your business name (individual name if sole proprietor). Enter your address.	OMB No. 1545-00 20 15 Dollars Cen
941-V artment of the Treasury mal Revenue Service Enter your employer id- number (EIN). Tax Period	entification 3rd	Payment Voucher Do not staple this voucher or your payment to Form 941. 2 Enter the amount of your payment. ▶ Make your check or money order payable to "United States Treasury" 4 Enter your business name (individual name if sole proprietor).	OMB No. 1545-00 20 15 Dollars Cen

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IN)					3.27"				1:	January, February, March
ame (not your tra	ade name) <			_	3.50"				2:	April, May, June 3.50"
alendar year			1.33			(Also	checl	k quarter)	3:	: July, August, September
-									4	2.50"50"
orm 941-SS, E Form 941 or as \$100,000 o	O NOT char Form 941-s or more. Wri	nge SS if te y	your tax liability by ad f you are a semiweek	ljust ly so on th	ments repo hedule dep	rted on ar	iy Foi beca	rms 941-X or 9 me one becau	44-X. You se your a	2.20" a you file this form with Form 941 of must fill out this form and attach ccumulated tax liability on any da vages were paid. See Section 11
.20"		9	1.20"	17	≜		25			Taxiability for Month 1
2	•	10	•	18			26			.60"
3	•	11	•	19			27			•
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5		13	•	21			29			
6		14	•	22			30			 1.55"
7	•	15		23			31			
3	-	16	•	24						
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6		14 [•	22		•	30		•	"1.55"
7	•	15 [•	23		•	31		•	
onth 3	•	16	•	24		•				
1		9		17			25			Tax liability for Month 3
2	•	10	•	18			26			
3		11		19			27			•
1	•	12	•	20			28			
5	•	13	•	21			29			
6	-	14	•	22			30			"1.40"
7	-	15	-	23			31			
3	•	16	• ·	24						L .
			.55" Fill in your to	otal li	ability for the	quarter (M	onth 1	+ Month 2 + Mo	onth 3) 🕨	Total liability for the quarter

ev. June 2011) Department o	f the Treasury—Internal Revenue Service		OMB No. 1545-0
mployer Identification Num	aber (EIN)	Та	x Year of Discrepancies (Fill in)
ame (not your trade name)	4 3.40"		Format: YYYY
ade name (if any)	3.70"		2.30"
ddress	4.20"	Тур	pe of Submission (Check one)
Number	Street Suite or room] Original
City	2.60" ↓ ↓		Corrected
none number	2.30"		2.20"
bout this schedule			
	Revenue Service (IRS) and the Social Security Adminis <i>Federal Tax Return</i> , with the totals on Forms W-2, Wage a		
• •	eported on Forms 941 match those you reported on Forms	,	t your
	 I security earnings records are complete for benefit purpos e appropriate taxes. 	es; and	
	our Forms W-2 (Copy A) should equal the totals you report		
	you reported on those forms ONLY as a result of an acquis		
	schedule should help the IRS resolve discrepancies with		
	schedule should help the IHS resolve discrepancies with ernate procedure set forth in Rev. Proc. 2004-53, explained		
ho elects to use the alt			
ho elects to use the alt	ernate procedure set forth in Rev. Proc. 2004-53, explained		
ho elects to use the alt	ernate procedure set forth in Rev. Proc. 2004-53, explained		
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					₩
Your EIN	2.85"			Тах	Year of Discrepancies (Fill in)
Name (not your trade name)	3.60	"			2.20" Format: YYYY
Other party's EIN	2.85"				
Part 2: Tell us about the d	iscrepancies with your returns.				
	Column A		Column B		Column C
	Amount you reported to IRS for the tax year		mount you reported to SSA or the tax year	=	The difference
	Totals from Forms 941 as corrected by any Forms 941-X		otals from Forms W-2 (Copy A) as prrected by any Forms W-2c (Copy /	,	_
4. Social security wages				.50	"
5. Medicare wages and tips					
6. Social security tips		-			
7. Federal income tax withheld	1.80"				
8. Advance earned income credit (EIC) payments (for tax years					
ending before January 1, 2011)					
Part 3: Fill this part out ON	ction only, STOP here. If you are fill	one Se	chedule D (Form 941) for an		lendar year.
Part 3: Fill this part out ON	NLY if you are filing more than o 1) for each separate transaction. This i	one Se	chedule D (Form 941) for an	ıy ca	lendar year.
Part 3: Fill this part out ON	NLY if you are filing more than c	one Se	chedule D (Form 941) for an	ıy ca	lendar year.
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Sc	♥ hedule R (Form 941):	Allocation Sche	dule for Aggrega	te Form 941 File	ers	95041 OMB No. 1545-00
Rev.	January 2014)	-			Γ	Report for cale	ndar vear:
	rtment of the Trea	sury – Internal Revenu	e Service 5.00"		→		
En (El	nployer identifica N)	tion number		3.30"		Check the quarter (s	,
	me as shown on		3.90"			1: January, Feb	=2.40"======
Fo	rm 941	•				2: April, May, Ju	une
				11). Type or print within	the boxes.	3: July, August,	September
Con	iplete a separati	e line for the amounts	allocated to each of y	our clients.		4: October, Nov	vember, December
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Client's Employer dentification number (EIN)	Wages, tips, and other compensation allocated to the listed client EIN from Form 941, line 2	tips, and other	Total social security and Medicare taxes allocated to the listed client EIN from Form 941, line 5e	Section 3121(q) Notice and Demand- Tax due on unreported tips allocated to the listed client EIN from Form 941, line 5f	Total taxes after adjustments allocated to the listed client EIN from Form 941, line 10	Total deposits from Form 941, line 11, plus any payments made with the return allocated to the listed client EIN
1	.25"		-		-		
2	1						•
3	ļi.				-		•
4		1.10	1.10	1.10	1.10"	•	•
5		•	· ·	· .	-	•	•
6		•	· ·			•	•
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€		=		7.50"	=		=
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10							
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12		•	· ·	· ·	•	•	•
13		•	-		-	•	
14			· ·	· ·	•	•	•
15 16	Subtotala f	₩ -	•	· ·	•	•	
	Subtotals for clients. Add all amounts on lines 1 through 15	.50"					-
17	Enter the combined subtotal from line 26 of all Continuation Sheets for Schedule R (Form 941)	.83	. ↓ .				
18	Enter Form 941 amounts for your employees		.50"	_			-
19	Totals. Add lines 16, 17, and 18. The column totals must match the related lines on the aggregate Form 941.	.83"	•				
_		luction Act Notice,		IRS.gov/form941	Cat. No. 49301		

continuation	i Sheet for Sci	hedule R (Forn	n 9	41)	ſ	Report for cale	ndar year:			
Rev. January 2014)										
		5.00"			→	Check the quarter (s	ame as Form 941			
	dentification number					1: January, Feb	ruary, March			
(EIN)			.30"			2: April, May, June				
Name as shown on Form 941	•	3.90'				3: July, August,	September			
							vember, Decembe			
					L		,			
(a)	(b)	(c)		(d)	(e)	(f)	(g)			
Client's Employer		Federal income tax withheld from wages,	and	al social security Medicare taxes	Section 3121(q) Notice and Demand		Total deposits fi Form 941, line			
identification number (EIN)	allocated to the listed client EIN from	tips, and other compensation	liste	llocated to the d client EIN from	Tax due on unreported tips	allocated to the listed client EIN from	plus any payme made with the re			
	Form 941, line 2	allocated to the listed client EIN from Form 941, line 3	Fo	rm 941, line 5e	allocated to the listed client EIN from Form 941, line 5f	Form 941, line 10	allocated to th listed client Ell			
1							. =			
2	1.10"	-		-	-	-	-			
3	-	-		•	-	-				
4	.25" .	-		•	-	-				
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22				•	· ·	· ·				
23	· ·	<u> </u>		•	•					
24	· ·	· ·		•	•	•	•			
25 26 Subtotals for clients.	₩ -			· ·	•	•				
Add lines 1 through 25. Include the subtotals from line 26 on line 17 of Schedule R	.58"									
(Form 941).				11		↓ .	1			