

Form **941-SS for 2008:** **Employer's QUARTERLY Federal Tax Return**

(Rev. October 2008)

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

OMB No. 1545-0029

Department of the Treasury — Internal Revenue Service (77)

(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 2008
(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. Please **Delete** / **CAPS**

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), 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 7.

5 Taxable social security and Medicare wages and tips:

	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 Total social security and Medicare taxes (Column 2, lines 5a + 5b + 5c = line 5d)			5d <input type="text"/>

6

7 TAX ADJUSTMENTS. Read the instructions for line 7 before completing lines 7a through 7g. d

7a Current quarter's fractions of cents

7b Current quarter's sick pay

7c Current quarter's adjustments for tips and group-term life insurance

7d

7e Prior quarters' social security and Medicare taxes. Attach Form 941c d

7f

7g Special additions to social security and Medicare. Attach Form 941c

7h TOTAL ADJUSTMENTS. Combine all amounts on lines 7a through 7g

8 Total taxes after adjustments. Combine lines 5d and 7h

9

10

11 Total deposits for this quarter, including overpayment applied from a prior quarter

12 Balance due. If line 8 is more than line 11, write the difference here

For information on how to pay, see the instructions.

13 Overpayment. If line 11 is more than line 8, write the difference here

Check one Apply to next return. Send a refund.

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

Report for this Quarter of 2008
(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. Please type or print within the boxes.

Delete / CAPS /

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), 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 7.

5 Taxable social security and Medicare wages and tips:

Column 1 *Column 2*

5a Taxable social security wages × .124 =

5b Taxable social security tips × .124 =

5c Taxable Medicare wages & tips × .029 =

5d Total social security and Medicare taxes (Column 2, lines 5a + 5b + 5c = line 5d) . . . **5d**

6

7 TAX ADJUSTMENTS. Read the instructions for line 7 before completing lines 7a through 7g. d

7a Current quarter's fractions of cents

7b Current quarter's sick pay

7c Current quarter's adjustments for tips and group-term life insurance

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7e Prior quarters' social security and Medicare taxes. Attach Form 941c

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7g Special additions to social security and Medicare. Attach Form 941c

7h TOTAL ADJUSTMENTS. Combine all amounts on lines 7a through 7g **7h**

8 Total taxes after adjustments. Combine lines 5d and 7h **8**

9

10

11 Total deposits for this quarter, including overpayment applied from a prior quarter . . . **11**

12 Balance due. If line 8 is more than line 11, write the difference here **12**
For information on how to pay, see the instructions.

13 Overpayment. If line 11 is more than line 8, write the difference here Check one Apply to next return.
 Send a refund.

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

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.

14 [Blank box]

- 15 Check one: [] Line 8 is less than \$2,500. Go to Part 3. [] You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month. 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.

- 16 If your business has closed or you stopped paying wages [] Check here, and enter the final date you paid wages [] / [] / []. 17 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 [] Print your name here [] Print your title here [] Date [] / [] / [] Best daytime phone () - []

Paid preparer's use only

Check if you are self-employed []

Preparer's name [] Preparer's SSN/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 the quarter (line 8 on Form 941-SS) 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 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 ~~taxes~~ at an authorized financial institution or by using the Electronic Federal Tax Payment System (EFTPS). See section 8 of 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 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-SS.

• Enclose your check or money order payable to the "United States Treasury." Be sure ~~also~~ 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.

Delete

payment

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

Form **941-V(SS)**

Department of the Treasury
Internal Revenue Service

Payment Voucher

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

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2008

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.			

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 the quarter (line 8 on Form 941-SS) 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 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 ~~taxes~~ at an authorized financial institution or by using the Electronic Federal Tax Payment System (EFTPS). See section 8 of 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

- Enter on the voucher the amount paid with Form 941-SS. **Delete**
- Enclose your check or money order made payable to the "United States Treasury." Be sure ~~also~~ 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. Do not send a **d** photocopy of Form 941-V(SS) because your payment may be misapplied or delayed.

If any of the preprinted information is incorrect, make changes on the top of Form 941-SS, **not** on the payment voucher. If you change any of the preprinted information on the voucher, your payment may be misapplied or delayed.

payment

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



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Form 941-V(SS), Payment Voucher

d Do not staple this voucher or your payment to ~~your return~~.

Form 941-SS.

Enter the amount of
your payment . . . ▶

Dollars

Cents

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. 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 filers and paid preparers to provide their identifying numbers. 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, 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.

Our records show this time, can you update?

The time needed to complete all the steps may vary depending on individual circumstances. The estimated average time is:

Recordkeeping	8 hr., 7 min.
Learning about the law or the form	18 min.
Preparing the form	24 min.
Copying, assembling, and sending the form to the IRS	0 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?* on page 2 of the Instructions for Form 941-SS.