

Form 941-V, Payment Voucher

Purpose of Form

Complete Form 941-V, Payment Voucher, 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

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

- Your net taxes for the quarter (line 10 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 Pub. 15 (Circular E), Employer's Tax Guide, 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 electronic funds transfer. See section 11 of Pub. 15 (Circular E) for deposit instructions. Do not use Form 941-V to make federal tax deposits.

Caution. Use Form 941-V when making any payment with Form 941. However, 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 Pub. 15 (Circular E).

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 Form 941-V or your payment to the return (or to each other).

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

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



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



Form **941-V**

Department of the Treasury
Internal Revenue Service

Payment Voucher

OMB No. 1545-0029

2007

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

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, Payment Voucher

Purpose of Form

Complete Form 941-V, Payment Voucher, 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

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

- Your net taxes for the quarter (line 10 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 Pub. 15 (Circular E), Employer's Tax Guide, 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 electronic funds transfer. See section 11 of Pub. 15 (Circular E) for deposit instructions. Do not use Form 941-V to make federal tax deposits.

Caution. Use Form 941-V when making any payment with Form 941. However, 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 Pub. 15 (Circular E).

Specific Instructions

- Enter on the voucher the amount paid with 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 Form 941-V or your payment to the return (or to each other).
- Detach Form 941-V and send it with your payment and Form 941 to the address in the Instructions for Form 941. Do not send a photocopy of Form 941-V because your payment may be misapplied or delayed.

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



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



Department of the Treasury
Internal Revenue Service

OMB No. 1545-0029

2007

Form 941-V, Payment Voucher

- ▶ Use this voucher when making a payment with your tax return.
- ▶ Do not staple this voucher or your payment to your return.
- ▶ Do not send cash.

Enter the amount of your payment . . . ▶	Dollars	Cents
---	---------	-------