

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. ▼** ✂



Department of the Treasury
Internal Revenue Service

OMB No. 1545-0029

2008

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

Form 941-SS.

Enter the amount of
your payment . . . ▶

Dollars

Cents