

# Schedule R (Form 941): Allocation Schedule for Aggregate Form 941 Filers

(January 2010)

Department of the Treasury — Internal Revenue Service

**Report for calendar year:**

Check the quarter (same as Form 941):

- 1: January, February, March
- 2: April, May, June
- 3: July, August, September
- 4: October, November, December

Employer identification number (EIN)   -

Name as shown on Form 941

Read the separate instructions before you complete Schedule R (Form 941). Type or print within the boxes. Complete a separate line for the allocated amounts of each client of the agent filing the aggregate Form 941.

(a) Client's Employer Identification Number (EIN)	(b) Wages, tips, and other compensation allocated to the listed client EIN from line 2 of Form 941	(c) Total income tax withheld from wages, tips, and other compensation allocated to the listed client EIN from line 3 of Form 941	(d) Total social security and Medicare taxes allocated to the listed client EIN from line 5d of Form 941	(e) Total taxes after adjustments allocated to the listed client EIN from line 8 of Form 941	(f) Advance earned income credit payments allocated to the listed client EIN from line 9 of Form 941	(g) Total deposits and COBRA payments, from line 13 of Form 941, plus any other payments allocated to the listed client EIN
1	■	■	■	■	■	■
2	■	■	■	■	■	■
3	■	■	■	■	■	■
4	■	■	■	■	■	■
5	■	■	■	■	■	■
6	■	■	■	■	■	■
7	■	■	■	■	■	■
8	■	■	■	■	■	■
9	■	■	■	■	■	■
10	■	■	■	■	■	■
11	■	■	■	■	■	■
12	■	■	■	■	■	■
13	■	■	■	■	■	■
14	■	■	■	■	■	■
15	■	■	■	■	■	■
16	Subtotals for clients. Combine all amounts on lines 1 through 15	■	■	■	■	■
17	Enter the combined totals from line 26 of all Continuation Sheets for Schedule R (Form 941)	■	■	■	■	■
18	Enter Form 941 amounts for employees of the agent	■	■	■	■	■
19	Add lines 16, 17, and 18. The column totals must match the related lines on the aggregate Form 941	■	■	■	■	■

# Continuation Sheet for Schedule R (Form 941)

(January 2010)

**Report for calendar year:**

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- 1:** January, February, March
- 2:** April, May, June
- 3:** July, August, September
- 4:** October, November, December

**Employer identification number (EIN)**   -

**Name as shown on Form 941**

(a) Client's Employer Identification Number (EIN)	(b) Wages, tips, and other compensation allocated to the listed client EIN from line 2 of Form 941	(c) Total income tax withheld from wages, tips, and other compensation allocated to the listed client EIN from line 3 of Form 941	(d) Total social security and Medicare taxes allocated to the listed client EIN from line 5d of Form 941	(e) Total taxes after adjustments allocated to the listed client EIN from line 8 of Form 941	(f) Advance earned income credit payments allocated to the listed client EIN from line 9 of Form 941	(g) Total deposits and COBRA payments from line 13 of Form 941, plus any other payments allocated to the listed client EIN
1	■	■	■	■	■	■
2	■	■	■	■	■	■
3	■	■	■	■	■	■
4	■	■	■	■	■	■
5	■	■	■	■	■	■
6	■	■	■	■	■	■
7	■	■	■	■	■	■
8	■	■	■	■	■	■
9	■	■	■	■	■	■
10	■	■	■	■	■	■
11	■	■	■	■	■	■
12	■	■	■	■	■	■
13	■	■	■	■	■	■
14	■	■	■	■	■	■
15	■	■	■	■	■	■
16	■	■	■	■	■	■
17	■	■	■	■	■	■
18	■	■	■	■	■	■
19	■	■	■	■	■	■
20	■	■	■	■	■	■
21	■	■	■	■	■	■
22	■	■	■	■	■	■
23	■	■	■	■	■	■
24	■	■	■	■	■	■
25	■	■	■	■	■	■
26	Add lines 1 through 25. Include the amounts from line 26 on line 17 of Schedule R (Form 941)	■	■	■	■	■

# Instructions for Schedule R

## Allocation Schedule for Aggregate Form 941 Filers

You must complete Schedule R (Form 941), Allocation Schedule for Aggregate Form 941 Filers, each time you file an aggregate Form 941. You must have been approved by the IRS as an agent as defined by section 3504 of the Internal Revenue Code to file an aggregate Form 941. To request authorization to act as an agent for an employer, you must file Form 2678, Employer/Payer Appointment of Agent, with the Internal Revenue Service. On Schedule R (Form 941), we call those employers your clients.

### What's the Purpose of Schedule R (Form 941)?

Use Schedule R (Form 941) to allocate the aggregate information reported on Form 941 to each client. If you have more than 12 clients, complete continuation sheets as necessary. Attach Schedule R (Form 941), including any continuation sheets, to your aggregate Form 941 and file it with your return.

On Schedule R (Form 941), including any continuation sheets, for each client you must report:

- Your client's employer identification number (EIN),
- Wages, tips, and other compensation (line 2 of Form 941) allocated to the client EIN listed,
- Total income tax withheld from wages, tips, and other compensation (line 3 of Form 941) allocated to the client EIN listed,
- Total social security and Medicare taxes (line 5d of Form 941) allocated to the client EIN listed,
- Total taxes after adjustments (line 8 of Form 941) allocated to the client EIN listed,
- Advance earned income credit (EIC) payments (line 9 of Form 941) allocated to the client EIN listed,
- Total deposits for this quarter (line 11 of Form 941) and amount from line 12 of Form 941 paid with this return, allocated to the client EIN listed.

You must also report the same information for your employees on line 15 of Schedule R (Form 941).

Compare the total of each column on line 16 (including your information on line 15) to the amounts reported on the aggregate Form 941.

If the amounts, when totaled, on the Schedule R (Form 941) do not match the totals on Form 941, there is an error that must be corrected before submitting Form 941 and Schedule R (Form 941).

**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.

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 this form 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 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.

The time needed to complete and file Schedule R (Form 941) will vary depending on individual circumstances. The estimated average time is:

<b>Recordkeeping</b> . . . . .	12 hrs., 26 mins.
<b>Learning about the law or the form</b> . . . . .	12 min.
<b>Preparing the form</b> . . . . .	X hr., XX min.
<b>Copying, assembling, and sending the form to the IRS</b> . . . . .	24 mins.

If you have comments concerning the accuracy of these time estimates or suggestions for making Schedule R (Form 941) 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-6406, Washington, DC 20224. Do not send Schedule R (Form 941) to this address. Instead, see Where Should You File? on page 4 of the Instructions for Form 941.