

TLS, have you transmitted all R text files for this cycle update?

I.R.S. SPECIFICATIONS TO BE REMOVED BEFORE PRINTING
INSTRUCTIONS TO PRINTERS
FORM 941-SS, PAGE 1 of 4 (OTC)
MARGINS: TOP 13 mm (1/2") CENTER SIDES. PRINTS: HEAD TO HEAD
PAPER: WHITE, WRITING, SUB. 20 INK: BLACK
FLAT SIZE: 216 mm (8 1/2") x 279 mm (11")
PERFORATE: NONE
DO NOT PRINT - DO NOT PRINT - DO NOT PRINT - DO NOT PRINT

Table with 3 columns: Action, Date, Signature. Rows include 'O.K. to print' and 'Revised proofs requested'.

OK-to-Print As Corrected

Cumulative Changes

Reviewed by ME 05/10/10
Comments in green. Text Edits (deletions) in red.

Form 941-SS for 2010: Employer's QUARTERLY Federal Tax Return
American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands
OMB No. 1545-0029

Form fields for Employer identification number, Name, Trade name, Address, City, State, ZIP code.

Report for this Quarter of 2010 (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. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

Main form body with lines 1-15. Includes instructions like '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), or Dec. 12 (Quarter 4)'. Includes various calculation fields and checkboxes.

Changes to 6a/b should help fix font, which is different from other lines.

'x' should be lower case for multiplication

Delete "6a" and "6b" expand boxes right. See Form 941 for format.

delete period

Report wages/tips for this quarter, including those paid to qualified new employees, on lines 5a-5c. Your liability for exempt wages/tips will be reduced on line 6d (see instructions).

Delete bold from highlighted text. Also, delete "s" from "lines" and delete period at the end. A minus sign is longer than a hyphen.

Delete "12a" and "12b" expand boxes right. See Form 941 for format.

Complete lines 12c, 12d, and 12e only for the 2nd quarter of 2010.

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FORM 941-SS, PAGE 1 of 4 (Mailout)
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See previous form for changes

Make same changes as noted on page 1.

Form 941-SS for 2010: Employer's QUARTERLY Federal Tax Return
American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands
OMB No. 1545-0029

Report for this Quarter of 2010 (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. Type or print within the boxes.

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), or Dec. 12 (Quarter 4)
2
3
4 If no wages, tips, and other compensation are subject to social security or Medicare tax
5a Taxable social security wages\*
5b Taxable social security tips\*
5c Taxable Medicare wages & tips\*
5d Add Column 2 line 5a, Column 2 line 5b, Column 2 line 5c
6a Number of qualified employees first paid exempt wages/tips this quarter
6b Number of qualified employees paid exempt wages/tips this quarter
6c Exempt wages/tips paid to qualified employees this quarter
6e Total taxes before adjustments (lines 5d - line 6d = 6e.)
7a Current quarter's adjustment for fractions of cents
7b Current quarter's adjustment for sick pay
7c Current quarter's adjustments for tips and group-term life insurance
8 Total taxes after adjustments. Combine lines 6e through 7c
9
10
11 Total deposits, including prior quarter overpayments
12a COBRA premium assistance payments (see instructions)
12b Number of individuals provided COBRA premium assistance
12c Number of qualified employees paid exempt wages/tips March 19-31
12d Exempt wages/tips paid to qualified employees March 19-31
13 Add lines 11, 12a, and 12e
14 Balance due. If line 8 is more than line 13, enter difference and see instructions
15 Overpayment. If line 13 is more than line 8, enter difference
Check one: Apply to next return. Send a refund.
You MUST complete both pages of Form 941-SS and SIGN it.

Next ->

I.R.S. SPECIFICATIONS TO BE REMOVED BEFORE PRINTING
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FORM 941-SS, PAGE 2 of 4 (OTC)
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Name (not your trade name) Employer identification number (EIN)

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.

16 [Blank box]

- 17 Check one: [ ] Line 8 on this return is less than \$2,500 or line 8 on the return for the preceding quarter was less than \$2,500, and you did not incur a \$100,000 next-day deposit obligation during the current quarter. Go to Part 3.
[ ] You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month and total liability for the quarter, 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.

- 18 If your business has closed or you stopped paying wages . . . . . [ ] Check here, and enter the final date you paid wages [ ] / [ ] / [ ].
19 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 [ ]

**I.R.S. SPECIFICATIONS TO BE REMOVED BEFORE PRINTING**  
 INSTRUCTIONS TO PRINTERS  
 FORM 941-SS, PAGE 3 of 4 (OTC)  
 MARGINS: TOP 13 mm (½") CENTER SIDES. PRINTS: HEAD TO HEAD  
 PAPER: WHITE, WRITING, SUB. 20 INK: BLACK  
 FLAT SIZE: 216 mm (8½") x 279 mm (11")  
 PERFORATE: 3.25" FROM BOTTOM  
**DO NOT PRINT — DO NOT PRINT — DO NOT PRINT — DO NOT PRINT**

**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 either the current quarter or the preceding quarter (line 8 on Form 941-SS) are less than \$2,500, you did not incur a \$100,000 next-day deposit obligation during the current quarter, 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 payment 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.

Pub. 80 (Circular SS)

**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 circle identifying the quarter for which the payment is made. Darken only one circle.

**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 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.

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

Form **941-V(SS)**  
 Department of the Treasury  
 Internal Revenue Service

**Payment Voucher**

OMB No. 1545-0029

**2010**

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

1 Enter your employer identification number (EIN). _____		2 Enter the amount of your payment. ▶ Dollars: _____ Cents: _____	
3 Tax period <input type="radio"/> 1st Quarter <input type="radio"/> 3rd Quarter <input type="radio"/> 2nd Quarter <input type="radio"/> 4th Quarter		4 Enter your business name (individual name if sole proprietor). Enter your address. _____ Enter your city, state, and ZIP code. _____	

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PERFORATE: 3.25" FROM BOTTOM
DO NOT PRINT — DO NOT PRINT — DO NOT PRINT — DO NOT PRINT

Layer 1 prints black

Layer 3 prints 185 red

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 either the current quarter or the preceding quarter (line 8 on Form 941-SS) are less than \$2,500, you did not incur a \$100,000 next-day deposit obligation during the current quarter, 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 payment 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.

Pub. 80 (Circular SS)

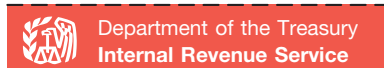
Caution. Use Form 941-V(SS) when making any payment with Form 941-SS. However, if you pay an amount with Form 941-SS that should have been deposited, you may be subject to a penalty. See Deposit Penalties in section 8 of Pub. 80 (Circular SS).

Specific Instructions

- Enter on the voucher the amount paid with Form 941-SS.
Enclose your check or money order made payable to the "United States Treasury." Be sure 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 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.

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



OMB No. 1545-0029 2010

Form 941-V(SS), Payment Voucher

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

Table with 3 columns: Enter the amount of your payment, Dollars, Cents

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PERFORATE: NONE
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Form 941-SS (Rev. 4-2010)

Update burden

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 941-SS 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.

The time needed to complete and file Form 941-SS will vary depending on individual circumstances. The estimated average time is:

Table with 2 columns: Task and Time. Rows include Recordkeeping, Learning about the law or the form, Preparing the form, and Copying, assembling, and sending the form to the IRS.

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.