

# 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 either the current quarter or the preceding quarter (line 10 on Form 941) 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 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 payment at an authorized financial institution or by using the Electronic Federal Tax Payment System (EFTPS). 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 an amount 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 to enter your EIN, "Form 941," and the tax period on your check or money order. Do not send cash. Do not staple Form 941-V or your payment to Form 941 (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.** ▼

 <p>Department of the Treasury Internal Revenue Service</p>	<p>OMB No. 1545-0029</p> <p><b>2010</b></p>	<p><b>Form 941-V, Payment Voucher</b></p>
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▶ Do not staple this voucher or your payment to Form 941.

<p><b>Enter the amount of your payment . . ▶</b></p>	Dollars	Cents
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