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Additions / changes.

Reference checks.

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Reviewed by ME 5/10/10
Comments in green. Text edits (deletions) in red.

Instructions for Form 941-M



Department of the Treasury
Internal Revenue Service

(Rev. April 2010)

Employer's MONTHLY Federal Tax Return

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

Delete "es"

Delete "of"

Qualified employer's social security tax credit. Qualified employers are allowed a credit in April of 2010 for their share (6.2%) of social security taxes on wages/tips paid to qualified employees after March 18, 2010, and before April 1, 2010. See the instructions for lines 12c through 12e on page 4. For more information regarding the employer's social security tax exemption visit the IRS website at www.irs.gov and enter the keywords "HIRE Act" in the search box.

Qualified employer's social security tax exemption. Qualified employers are allowed an exemption for their share (6.2%) of social security taxes on wages/tips paid to qualified employees after March 31, 2010, and before January 1, 2011. See the instructions for lines 6a through 6d on page 3. For more information regarding the employer's social security tax exemption visit the IRS website at www.irs.gov and enter the keywords "HIRE Act" in the search box.

COBRA premium assistance credit extended. The credit for COBRA premium assistance payments has been extended. It now applies to premiums paid for employees involuntarily terminated between September 1, 2008, and May 31, 2010, and to premiums paid for up to 15 months. Congress may take additional legislative action that extends the credit. To find out if additional legislation is enacted, monitor the news media or visit the IRS website at www.irs.gov and enter the keyword *COBRA*. See [Line 12a](#), *COBRA premium assistance payments* on page 4.

Social security wage base for 2010. Do not withhold or pay social security tax after an employee reaches \$106,800 in social security wages in 2010.

Reminders

Disregarded entities and qualified subchapter S subsidiaries (QSubs). The IRS has published final regulations (Treasury Decision 9356) under which QSubs and eligible single-owner disregarded entities are treated as separate entities for employment tax purposes. The final regulations apply beginning January 1, 2009. For more information, see *Disregarded entities and qualified subchapter S subsidiaries* in the introduction to [Publication 15 \(Circular E\), Employer's Tax Guide](#).

Paid preparers must sign Form 941-M. Paid preparers must complete and sign the paid preparer's section of Form 941-M.

Telephone help. If you have questions about completing Form 941-M, call the IRS Business and Specialty Tax Line toll free at 1-800-829-4933 on Monday through Friday from 7 a.m. to 10 p.m. local time (Alaska and Hawaii follow Pacific time).

General Instructions

Purpose of form. Use Form 941-M to report monthly: (a) federal income tax you withheld from wages, tips, distributions from nonqualified pension plans (including nongovernmental section 457(b) plans), supplemental unemployment compensation benefits, and third-party payments of sick pay;

and (b) social security and Medicare taxes. If you report just one kind of tax, complete only the lines that apply.



Form 941-M is not for general public use and should only be filed directly with an IRS compliance representative.

Who must file. File Form 941-M if you must report federal income tax withheld, social security taxes, and Medicare taxes on a monthly basis to an IRS compliance representative. The IRS may require monthly returns on Form 941-M and payments of tax from any employer who has not complied with the requirements for the filing of returns or the paying or depositing of taxes reported on quarterly or annual returns. Do not file monthly returns unless you received written notification from the IRS to do so. A preaddressed return envelope and blank Form 941-M will be mailed to you before your first monthly return is due and for each month thereafter. If you no longer expect to pay amounts subject to tax reportable on Form 941-M, check the box on line 18 and enter the date you last paid wages.

When to file. Form 941-M for any month is due by the 15th day of the following month. If the due date for filing a return falls on a Saturday, Sunday, or legal holiday, you may file the return on the next business day.

Where to file. File Form 941-M, with any payment due, using the preaddressed envelope furnished to you. Keep a duplicate Form 941-M for your records.

Form W-5. Each eligible employee wishing to receive any advance earned income credit (EIC) payments must give you a completed [Form W-5, Earned Income Credit Advance Payment Certificate](#). Your requirement to notify certain employees about the EIC can be met by giving each eligible employee [Notice 797, Possible Federal Tax Refund Due to the Earned Income Credit \(EIC\)](#). See section 10 of Pub. 15 (Circular E), [Employer's Tax Guide](#), and Pub. 596, [Earned Income Credit \(EIC\)](#), for more information.

Form W-2. By January 31, furnish Form W-2, Wage and Tax Statement, to employees who worked for you during the previous year. If an employee stops working for you before the end of the year, furnish Form W-2 to the employee any time after employment ends but no later than January 31 of the following year. However, if the employee asks you for Form W-2, furnish the completed form within 30 days after the request or the final wage payment, whichever is later. Send Copy A of all Forms W-2 issued for the year with a [Form W-3, Transmittal of Wage and Tax Statements](#), filed on paper, to the Social Security Administration (SSA) by the last day of February. If you file Forms W-2 electronically, file them with the SSA by the last day of March.



If you file a final return on Form 941-M, you must furnish Form W-2 to your employees by the last day of the month in which the final Form 941-M is due. File Copy A of Forms W-2 and Form W-3 with the Social Security Administration by the last day of the month following the month your final Form 941-M was due. See the Instructions for Forms W-2 and W-3 for details.

Penalties and interest. There are penalties for filing a return late and paying or depositing taxes late, unless there is reasonable cause. There are also penalties for failure to: (a) furnish Forms W-2 to employees and file copies with the SSA and (b) deposit taxes when required. Do not attach an explanation of why the return is late to Forms W-2 sent to the SSA. In addition, there are penalties for willful failure to file returns and pay taxes when due and for filing false returns or submitting bad checks. Interest is charged on taxes paid late at

Instructions for line 5c for more information about

the rate set by law. See Pub. 15 (Circular E) for additional information.



A trust fund recovery penalty may apply if federal income, social security, and Medicare taxes that must be withheld are not withheld or are not paid. This penalty is the full amount of any unpaid trust fund tax. This penalty may apply to you if these unpaid taxes cannot be immediately collected from the employer or business. The trust fund recovery penalty may be imposed on all persons who are determined by the IRS to be responsible for collecting, accounting for, and paying over these taxes, and who acted willfully in not doing so.

A responsible person can be an officer or employee of a corporation, a partner or employee of a partnership, an accountant, a volunteer director/trustee, or any employee of a sole proprietorship. A responsible person also may include one who signs checks for the business or otherwise has authority to cause the spending of business funds. Willfully means voluntarily, consciously, and intentionally.

Related publications. Pub. 15 (Circular E) explains the rules for withholding, paying, depositing, and reporting federal income tax, social security, and Medicare taxes, and federal unemployment (FUTA) tax on wages. See Pub. 15-A, Employer's Supplemental Tax Guide, for information on sick pay paid by third-party payers. Pub. 51 (Circular A), Agricultural Employer's Tax Guide, explains rules for employers of farmworkers. These publications are available on the IRS website at www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676). See Pub. 15 (Circular E) for additional methods of obtaining forms and publications.

Reconciliation of Forms 941-M and W-3. Certain amounts reported on the monthly Forms 941-M for the year should agree with the Form W-2 totals reported on Form W-3. The following amounts are reconciled: federal income tax withholding, social security wages, social security tips, Medicare wages and tips, and advance earned income credit (EIC) payments.

If the amounts do not agree, the IRS may require you to explain the differences and correct any errors. See section 12 of Pub. 15 (Circular E) for details.

Specific Instructions

Part 1: Answer these questions for this month

1. Number of employees who received wages, tips, or other compensation

For March, June, September, and December, report the number of employees on your payroll for the pay period that includes the 12th of the month. Leave line 1 blank for all other months. Do not include household employees, employees in nonpay status during the pay period, pensioners, or active members of the Armed Forces. An entry of 250 or more on line 1 indicates you must file Forms W-2 electronically. For more information, call the SSA at 1-800-772-6270 or visit the SSA's Employer W-2 Filing Instructions and Information webpage at www.socialsecurity.gov/employer.

2. Wages, tips, and other compensation

Enter amounts on line 2 that would also be included in box 1 of your employees' Forms W-2. See the Instructions for Forms W-2 and W-3 for details.

If you get timely notice from your insurance carrier concerning the amount of third-party sick pay it paid to your employees, include the sick pay on line 2.

3. Total income tax withheld from wages, tips, and other compensation.

Enter the federal income tax you withheld (or were required to withhold) on wages, tips, taxable fringe benefits, sick pay, other compensation, and supplemental unemployment compensation

Income

benefits. Also include here any excise taxes you were required to withhold on golden parachute payments (section 4999).

4. If no wages, tips, and other compensation are subject to social security or Medicare tax

If no wages, tips, and other compensation on line 2 are subject to social security or Medicare tax, check the box on line 4. If this question does not apply to you, leave the box blank. For more information about exempt wages, see section 15 of Pub. 15 (Circular E) and sections 3 and 4 of Pub. 15-A.

5. Taxable social security and Medicare wages and tips

5a. Taxable social security wages. Enter the total wages subject to social security taxes you paid to your employees during the month. Also include any sick pay and taxable fringe benefits subject to social security taxes. Enter the amount before deductions. Do not include tips on this line. Stop reporting for any employee whose wages (including tips) reach \$106,800 for 2010. However, continue to withhold income and Medicare taxes for the whole year on wages and tips even when the limit of \$106,800 is reached. See the Line 5c instructions for Medicare wages and tips.



Do not reduce the amount reported on line 5a by any amount paid to qualified new employees. Your liability for exempt wages/tips will be reduced on line 6d.

5b. Taxable social security tips. Enter all tips your employees reported during the month until tips and wages for an employee reach \$106,800 in 2010. Do this even if you were not able to withhold the employee tax (6.2%). Report the uncollected employee's share of social security tax on line 7c. Also see section 6 of Pub. 15 (Circular E).

An employee must report to you cash tips, including tips you paid the employee for charge customers, totaling \$20 or more in a month by the 10th day of the next month. The employee may use Form 4070, Employee's Report of Tips to Employer, or give you a written statement.

Do not include allocated tips on this line. Instead, report them on Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips. Allocated tips are not reportable on Form 941-M and are not subject to withholding of federal income, social security, or Medicare tax.



Do not reduce the amount reported on line 5b by any amount paid to qualified new employees. Your liability for exempt wages/tips will be reduced on line 6d.

5c. Taxable Medicare wages & tips. Report all wages and tips subject to Medicare tax. Also include any sick pay and taxable fringe benefits subject to Medicare tax. See section 5 in Pub. 15 (Circular E) for information on types of wages subject to Medicare tax. If none of the payments are subject to Medicare tax, enter "-0-."

Include all tips your employees reported during the month, even if you were not able to withhold the employee tax (1.45%). Report the uncollected employee's share of Medicare tax on line 7c. Also see section 6 of Pub. 15 (Circular E).



Do not reduce the amount reported on line 5a by any amount paid to qualified new employees. The tax exemption does not apply to the Medicare tax.

5d. Total social security and Medicare taxes. Add the social security tax (line 5a), social security tips tax (line 5b), and Medicare tax (line 5c) and enter the result on line 5d.

6. Employer's social security tax exemption

Complete lines 6a-6d to figure the payroll tax exemption for the employer's share (6.2%) of social security tax on wages/tips paid to one or more qualified employees.

An employer must be a qualified employer to be eligible for the employer's social security tax exemption. A qualified employer is any employer other than Federal, State, and any related government entities. All public institutions of higher

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education and Indian tribal governments are also qualified employers.

An employer may elect not to apply the social security tax exemption with respect to a qualified employee. The election is made by not including that employee or that employee's wages on lines 6a-6d and lines 12c-12e. An election not to apply the social security tax exemption for a qualified employee may allow a qualified employer to claim the Work Opportunity Credit for that employee. A qualified employer cannot apply both the social security tax exemption on Form 941-M and claim the Work Opportunity Credit for the same employee. For more information, see Form 5884, Work Opportunity Credit.

For more information about the employer's social security tax exemption visit the IRS website at www.irs.gov and enter the keywords "HIRE Act" in the search box.

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6a. Number of qualified employees first paid exempt wages/tips this month.

A **qualified employee** is an employee who:

- Begins employment with you after February 3, 2010, and before January 1, 2011;
- Certifies by signed affidavit (Form W-11, Hiring Incentives to Restore Employment (HIRE) Act Employee Affidavit), or similar statement under penalties of perjury, that he or she has not been employed for more than 40 hours during the 60-day period (including 2009) ending on the date the employee begins employment with you;
- Is not employed by you to replace another employee unless the other employee separated from employment voluntarily or for cause (including downsizing); and
- Is not related to you. An employee is related to you if he or she is your child or a descendant of your child, your sibling or stepsibling, your parent or ancestor of your parent, your stepparent, your niece or nephew, your aunt or uncle, or your in-law. An employee is also related to you if he or she is related to anyone who owns more than 50% of your outstanding stock or capital and profits interest or is your dependent or a dependent of anyone who owns more than 50% of your outstanding stock or capital and profits interest.

If you are an estate or trust, see section 51(i)(1) and section 152(d)(2) for more details.

Exempt wages/tips are the wages/tips paid to qualified employees for which the employer is exempt from paying the employer's 6.2% share of social security tax. Enter on line 6a the number of qualified employees **first paid** wages/tips to which you applied the social security tax exemption in **this month**. Do not include on line 6a qualified employees that are included on line 12c.

Make green highlighted text bold

6b. Number of qualified employees paid exempt wages/tips this quarter. Enter on line 6b the **total** number of qualified employees paid exempt wages/tips to which you applied the social security tax exemption in **this month**. Qualified employees included on line 6a will also be included on line 6b. Qualified employees included on line 12c may also be included on line 6b. See line 6a for definition of qualified employees.

month

6c. Exempt wages/tips paid to qualified employees this quarter. Enter the amount of exempt wages/tips paid this month to all qualified employees reported on line 6b. See line 6a for definition of exempt wages/tips.

Delete "s"

6d. Social security tax exemption. Multiply the amount of exempt wages/tips reported on line 6c by .062 and enter the result on line 6d. See the instructions for **line 17** in applying this exemption to your tax liability.

the

line 17 on

6e. Total taxes before adjustments. Add the total federal income tax withheld from wages, tips, and other compensation (line 3) and the total social security and Medicare taxes before adjustments (line 5d), and subtract the qualified employer's social security tax exemption (line 6d). Enter the result on line 6e.

7. TAX ADJUSTMENTS.

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Enter tax amounts on lines 7a through 7c that result from current or prior period adjustments. Use a minus sign (if

Caution icon. The amount reported on line 12a is treated as a deposit of taxes on the first day of your return period and must not be used to adjust the tax liability reported on line 16a.

possible) to show an adjustment that decreases the total taxes shown on line 6e. Otherwise, use parentheses.

Current period adjustments. In certain cases, amounts reported as social security and Medicare taxes on lines 5a, 5b, and 5c must be adjusted to arrive at your correct tax liability. See section 13 of Pub. 15 (Circular E) for information on the following adjustments.

- Fractions-of-cents adjustment.
- Adjustment for the employee share of social security and Medicare taxes withheld by a third-party sick pay payer.
- Adjustment for the uncollected employee share of social security and Medicare taxes on tips.
- Adjustment for the employee share of social security and Medicare taxes on group-term life insurance premiums paid for former employees.



For errors discovered after December 31, 2008, make corrections to a previously filed Form 941-M using Form 941-X. Form 941c will no longer be used.

9. Advance earned income credit (EIC) payments made to employees.

Delete period

Enter advance EIC payments made to employees. Your eligible employees may elect to receive part of the EIC as an advance payment. Eligible employees who have a qualifying child must give you a completed Form W-5 stating they qualify for the EIC. Once the employee gives you a signed and completed Form W-5, you must make the advance EIC payments. Advance EIC payments are generally made from withheld federal income tax and employee and employer social security and Medicare taxes. See section 10 of Pub. 15 (Circular E) and Pub. 596 for more information on advance EIC payments and eligibility requirements.

If the amount of your advance EIC payments exceeds your total taxes (line 8) for the month, you may claim a refund of the overpayment or elect to have the credit applied to your return for the following month. Provide a statement with your return identifying the amount of excess payment(s) and the pay period(s) in which it was paid. See section 10 of Pub. 15 (Circular E).

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12a. COBRA premium assistance payments.

Report on this line 65% of the COBRA premiums for assistance eligible individuals. Take the COBRA premium assistance credit on this line only after the assistance eligible individual's 35% share of the premium has been paid. For COBRA coverage provided under a self-insured plan, COBRA premium assistance is treated as having been made for each assistance eligible individual who pays 35% of the COBRA premium. Do not include the assistance eligible individual's 35% of the premium in the amount entered on this line.

12b. Number of individuals provided COBRA premium assistance.

Delete period

Enter the total number of assistance eligible individuals provided COBRA premium assistance reported on line 12a. Each individual is reported only once per quarter. If an assistance eligible individual is counted in a prior month of the current quarter **do not** count them in the current month. Count each assistance eligible individual who paid a reduced COBRA premium in the month as one individual, whether or not the reduced premium was for insurance that covered more than one assistance eligible individual. For example, if the reduced COBRA premium was for coverage for a former employee, spouse, and two children, you would include one individual in the number entered on line 12b for the premium assistance if the eligible individual was not already counted in a prior month in the current quarter.



Lines 12c-12e only apply to April 2010. These lines are used to determine the number of qualified employees, amount of exempt wages/tips, and amount of employer social security tax exemption as if the exemption were allowed for March 2010. An employer is allowed to treat this exemption as a payment credited against deposit requirements for

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employment taxes due April 2010. If any of these lines are completed for any month other than April 2010, Form 941-M may be considered incomplete and subject to correction and penalties.

12c. Number of qualified employees paid exempt wages/tips March 19-31

Complete this line when filing Form 941-M for April 2010 only. Enter on line 12c the number of qualified employees paid exempt wages/tips from March 19, 2010, through March 31, 2010. Include only qualified employees for which you are claiming the social security tax exemption. For definition of **qualified employee** see the instructions for line 6a on page 3.

12d. Exempt wages/tips paid to qualified employees March 19-31

Complete this line when filing Form 941-M for April 2010 only. Enter the amount of exempt wages/tips paid March 19, 2010, through March 31, 2010, to all qualified employees reported on line 12c. For definition of **exempt wages/tips** see the instructions for line 6a on page 3.

12e. Social security tax exemption for March 19-31

Multiply the amount of exempt wages/tips reported on line 12d by .062 and enter the result on line 12e.

CAUTION The amount reported on line 12e is treated as a deposit of taxes on April 1, 2010, and must not be used to adjust line 17 or Schedule B (Form 941).

13. Total deposits and credits

Add lines 11, 12a, and 12e.

14. Balance due.

If line 10 is more than line 13, write the difference in line 14. Otherwise, see **Line 15—Overpayment** below. You do not have to pay if line 14 is under \$1.

CAUTION If you fail to make deposits as required and instead pay the taxes with Form 941-M, you may be subject to a penalty.

15. Overpayment.

If line 13 is more than line 10, write the difference in line 15. Never make an entry in both lines 14 and 15.

If you deposited more than the correct amount for a month, you can have the overpayment refunded (applies only to March, June, September, and December Forms 941-M) or applied to your next return. If you choose to apply the overpayment on your next return, report the overpayment on line 16 of your next return.

If line 15 is under \$1, we will send a refund or apply it to your next return only on written request.

Part 2: Tell us about your tax liability and deposits for this month

Special deposit account. Do not make deposits using the Electronic Federal Tax Payment System (EFTPS) or Form 8109, Federal Tax Deposit Coupon, and do not complete line 16, Record of Federal Tax Liability and Deposits, if you are required to have a special deposit account under section 7512(b). If you have received, by hand delivery, Form 2481, Notice To Make Special Deposits of Taxes, you must deposit in a separate bank account any taxes collected or required by law to be collected. Your deposit must not be made later than the end of the second banking day after any taxes were required to be collected from your employees. The taxes deposited must be kept in the account until paid with any employer tax that may be due. The account must be designated as a special fund in trust for the United States, payable to the "United States Treasury" by you as trustee. For the definition of the term "bank," see Form 2481.

Federal tax deposits. If you are not required to have a special deposit account, in general, you must deposit your tax liability at an authorized financial institution with Form 8109 or by using EFTPS. For more information on the deposit rules and the electronic deposit requirements, see section 11 of Pub. 15 (Circular E).

16. Record of Federal Tax Liability and Deposits.

If you must deposit taxes using the Federal Tax Deposit System, complete both columns of the record. In the tax liability column, include federal income tax withheld plus both the employer and employee shares of social security and Medicare taxes minus advance EIC payment (if any) for each date of payment (payday). Enter each deposit amount in the numbered entry space corresponding to the date of deposit.

16a. Total tax liability for the month.

The amount of this line must equal line 10 (total taxes after adjustment for advance EIC). Otherwise, you may be subject to a penalty for failure to make deposits of taxes.

Adjusting tax liability for employer's social security tax exemption reported on line 6d. Monthly schedule depositors and semiweekly schedule depositors must account for the employer's social security tax exemption (line 6d) when reporting their tax liability on line 17. The total liability for the month must equal the amount reported on line 10. Failure to account for the social security tax exemption on line 6d may cause line 10 to be less than the total tax liability reported on line 17. Do not reduce the tax liability reported on line 17 below zero.

Replace all reference to line 17 with 16a

d

the tax liability reported on line 16a

Delete period

Make sentence bold

Part 3: Tell us about your business

In Part 3, answer only those questions that apply to your business. If a question does not apply, leave it blank and go to Part 4.

18. If your business has closed . . .

If you go out of business or stop paying wages, you must file a final payroll tax return. To tell the IRS a particular Form 941-M is your final return, check the box on line 18 and enter the date you last paid wages in the space provided.

19. If you are a seasonal employer . . .

If you hire employees seasonally—such as for the summer or winter only—check the box on line 19. Checking the box tells the IRS not to expect Form 941-M from you every month because you have not paid wages regularly. However, you must check the box every time you file a Form 941-M. Also, be sure to check the box in the upper right corner of page 1 of Form 941-M that corresponds to the month being reported.

Part 4: May we speak with your third-party designee?

If you want to allow an employee, a paid tax preparer, or another person to discuss your Form 941-M with the IRS, check the "Yes" box in Part 4. Then tell us the name, phone number, and five-digit personal identification number (PIN) of the specific person to speak with—not the name of the firm who prepared your tax return. The designee may choose any five numbers as his or her PIN.

By checking "Yes," you authorize the IRS to talk to the person you named (your designee) about any questions we may have while we process your return. You also authorize your designee to:

- give us any information that is missing from your return,
- call us for information about processing your return, and
- respond to certain IRS notices you have shared with your designee about math errors and return preparation. The IRS will not send notices to your designee.

You are not authorizing your designee to bind you to anything (including additional tax liability) or to otherwise represent you before the IRS. If you want to expand your designee's authorization, see [Pub. 947, Practice Before the IRS and Power of Attorney](#).

The authorization will automatically expire 1 year from the due date for filing your Form 941-M. If you or your designee want to terminate the authorization, write to the IRS office for your locality using the "Without a payment" address under *Where Should You File* on [page 4](#) in the Instructions for Form 941.

Part 5: Sign here

Complete all information in Part 5 and sign Form 941-M as follows.

- **Sole proprietorship**— The individual who owns the business.
- **Corporation (including a limited liability company (LLC) treated as a corporation)**— The president, vice president, or other principal officer duly authorized to [sign](#).
- **Partnership (including an LLC treated as a partnership) or unincorporated organization**— A responsible and duly authorized member or officer having knowledge of its affairs.
- **Single member LLC treated as a disregarded entity for federal income tax purposes**— The owner of the LLC or a principal officer duly authorized to [sign](#).
- **Trust or estate**— The fiduciary.

Form 941-M may also be signed by a duly authorized agent of the taxpayer if a valid power of attorney has been filed.

Alternative signature method. Corporate officers or duly authorized agents may sign Form 941-M by rubber stamp, mechanical device, or computer software program. For details and required documentation, see [Rev. Proc. 2005-39, 2005-28 I.R.B. 82](#), at www.irs.gov/irb/2005-28_IRB/ar16.html.

Paid Preparer's Use Only

A paid preparer must sign Form 941-M and provide the information in the *Paid preparer's use only* section of Part 5 if the preparer was paid to prepare Form 941-M and is not an employee of the filing entity. Paid preparers must sign paper returns with a manual signature. The preparer must give you a copy of the return in addition to the copy to be filed with the IRS.

If you are a paid preparer, write your SSN or your Preparer Tax Identification Number (PTIN) in the space provided. Include your complete address. If you work for a firm, write the firm's name and the EIN of the firm. You can apply for a PTIN using [Form W-7P, Application for Preparer Tax Identification Number](#). You cannot use your PTIN in place of the EIN of the tax preparation firm.

Generally, do not complete this section if you are filing the return as a reporting agent and have a valid [Form 8655, Reporting Agent Authorization](#), on file with the IRS. However, a reporting agent must complete this section if the reporting agent offered legal advice, for example, advising the client on determining whether its workers are employees or independent contractors for Federal tax purposes.

How to Order Forms and Publications from the IRS



Call [1-800-829-3676](tel:1-800-829-3676).



Visit the IRS website at www.irs.gov.

Privacy Act and Paperwork Reduction Act Notice

We ask for the information on Form 941-M 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, including income tax withholding. Form 941-M is used to determine the amount of the taxes 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 its 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-M will vary depending on individual circumstances. The estimated average time is: Recordkeeping, 14 hrs., [6](#) min.; Learning about the law or the form, [47](#) min.; Preparing, copying, assembling, and sending the form to the IRS, 1 hr., [3](#) min. If you have comments concerning the accuracy of these time estimates or suggestions for making Form 941-M 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-M to this address. Instead, use the preaddressed envelope furnished to you.