

# Form 941 for 2010: Employer's QUARTERLY Federal Tax Return

(Rev. April 2010) Department of the Treasury — Internal Revenue Service

951110  
OMB No. 1545-0029

(EIN)   -

Employer identification number

Name (not your trade name)

Trade name (if any)

Address

Number Street Suite or room number

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. 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) 1

2 Wages, tips, and other compensation 2

3 Income tax withheld from wages, tips, and other compensation 3

4 If no wages, tips, and other compensation are subject to social security or Medicare tax  Check and go to line 6e.

	Column 1		Column 2
5a Taxable social security wages*	<input type="text"/>	× .124 =	<input type="text"/>
5b Taxable social security tips*	<input type="text"/>	× .124 =	<input type="text"/>
5c Taxable Medicare wages & tips*	<input type="text"/>	× .029 =	<input type="text"/>
5d Add Column 2 line 5a, Column 2 line 5b, and Column 2 line 5c			<input type="text"/>

\*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).

6a Number of qualified employees first paid exempt wages/tips this quarter  See instructions for definitions of "qualified employees" and "exempt wages/tips."

6b Number of qualified employees paid exempt wages/tips this quarter

6c Exempt wages/tips paid to qualified employees this quarter  × .062 = 6d

6e Total taxes before adjustments (line 3 + line 5d - line 6d = line 6e) 6e

7a Current quarter's adjustment for fractions of cents 7a

7b Current quarter's adjustment for sick pay 7b

7c Current quarter's adjustments for tips and group-term life insurance 7c

8 Total taxes after adjustments. Combine lines 6e through 7c 8

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

10 Total taxes after adjustment for advance EIC (line 8 - line 9 = line 10) 10

11 Total deposits including prior quarter overpayments  Insert comma 11

12a COBRA premium assistance payments (see instructions) 12a

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  × .062 = 12e

13 Add lines 11, 12a, and 12e 13

14 Balance due. If line 10 is more than line 13, enter the difference and see instructions 14

15 Overpayment. If line 13 is more than line 10, enter the difference  Check one:  Apply to next return.  Send a refund.

d →

d →

The same changes made to the above OTC page 1 were made to this page (the mail-out a page 1).

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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. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

Form 941 lines 1-15: Number of employees, wages, taxes, adjustments, and balance due. Includes columns for taxable social security wages and tips, and Medicare wages & tips.

Check and go to line 6e. 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).

See instructions for definitions of "qualified employees" and "exempt wages/tips."

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

Insert comma

You MUST complete both pages of Form 941 and SIGN it.

Next

950210

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. 15 (Circular E), section 11.

16 Write the state abbreviation for the state where you made your deposits OR write "MU" if you made your deposits in multiple states.

17 Check one: Line 10 on this return is less than \$2,500 or line 10 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 10.

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.

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 the IRS.

No.

Part 5: Sign here. You MUST complete both pages of Form 941 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

Signature box

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

# 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

**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.

**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.

- 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.

**Note.** You must also complete the entity information above Part 1 on Form 941.

✂ **▼ Detach Here and Mail With Your Payment and Form 941. ▼** ✂

<b>Form 941-V</b> Department of the Treasury Internal Revenue Service		<b>Payment Voucher</b>		OMB No. 1545-0029 <b>2010</b>	
<b>1</b> Enter your employer identification number (EIN).		<b>2</b> Enter the amount of your payment. ▶		Dollars	Cents
<b>3</b> Tax Period		<b>4</b> Enter your business name (individual name if sole proprietor).			
<input type="radio"/> 1st Quarter	<input type="radio"/> 3rd Quarter	Enter your address.			
<input type="radio"/> 2nd Quarter	<input type="radio"/> 4th Quarter	Enter your city, state, and ZIP code.			

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### Making Payments With Form 941

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- 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.

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**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. ▼** ✂



Department of the Treasury  
Internal Revenue Service

OMB No. 1545-0029

**2010**

**Form 941-V, Payment Voucher**

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

Enter the amount of  
your payment . . ▶

Dollars

Cents

**Privacy Act and Paperwork Reduction Act Notice.**

We ask for the information on Form 941 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 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 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 will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** . . . . . 12 hr., 39 min.
- Learning about the law or the form** . . . . . 40 min.
- Preparing the form** . . . . . 1 hr., 49 min.
- Copying, assembling, and sending the form to the IRS** . . . . . 16 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making 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-6526, Washington, DC 20224. **Do not** send Form 941 to this address. Instead, see *Where Should You File?* on page 4 of the Instructions for Form 941.

