

Form **941-SS for 2014:** **Employer's QUARTERLY Federal Tax Return**

(Rev. January 2014) American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Employer identification number (EIN)  -

Name (not your trade name)

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

**Report for this Quarter of 2014**  
 (Check one.)

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Instructions and prior year forms are available at [www.irs.gov/form941ss](http://www.irs.gov/form941ss).

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)* 1

2

3

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

	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 Taxable wages & tips subject to Additional Medicare Tax withholding	<input type="text"/> ■	× .009 =	<input type="text"/> ■
5e Add Column 2 from lines 5a, 5b, 5c, and 5d . . . . .			5e <input type="text"/> ■
5f Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions) . . . . .			5f <input type="text"/> ■
6 Total taxes before adjustments. Add lines 5e and 5f . . . . .			6 <input type="text"/> ■
7 Current quarter's adjustment for fractions of cents . . . . .			7 <input type="text"/> ■
8 Current quarter's adjustment for sick pay . . . . .			8 <input type="text"/> ■
9 Current quarter's adjustments for tips and group-term life insurance . . . . .			9 <input type="text"/> ■
10 Total taxes after adjustments. Combine lines 6 through 9 . . . . .			10 <input type="text"/> ■
11 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 944-X, or 944-X (SP) filed in the current quarter. . . . .			11 <input type="text"/> ■
12 Balance due. If line 10 is more than line 11, enter difference and see instructions . . . . .			12 <input type="text"/> ■
13 Overpayment. If line 11 is more than line 10, enter difference <input type="text"/> ■		Check one: <input type="checkbox"/> Apply to next return. <input type="checkbox"/> Send a refund.	

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

Next ►

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.

14 Check one:  Line 10 on this return is less than \$2,500 or line 10 on the return for the prior quarter was less than \$2,500, and you did not incur a \$100,000 next-day deposit obligation during the current quarter. If line 10 for the prior quarter was less than \$2,500 but line 10 on this return is \$100,000 or more, you must provide a record of your federal tax liability. If you are a monthly schedule depositor, complete the deposit schedule below; if you are a semiweekly schedule depositor, attach Schedule B (Form 941). 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-SS.

**Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.**

15 If your business has closed or you stopped paying wages . . . . .  Check here, and enter the final date you paid wages .

16 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

Date

Print your name here

Print your title here

Best daytime phone

**Paid Preparer Use Only**

Check if you are self-employed . . .

Preparer's name

PTIN

Preparer's signature

Date

Firm's name (or yours if self-employed)

EIN

Address

Phone

City

State

ZIP code

**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 and provides for income tax withholding. Form 941-SS 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 you to provide your identification number. If you fail to provide this information in a timely manner or provide false or fraudulent information, 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:

- Recordkeeping** . . . . . 10 hrs., 31 min.
- Learning about the law or the form** . . . . . 47 min.
- Preparing, copying, assembling, and sending the form to the IRS** . . . . . 1 hr.

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 send us comments from [www.irs.gov/formspubs](http://www.irs.gov/formspubs). Click on *More Information* and then on *Comment on Tax Forms and Publications*. Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send Form 941-SS to this address. Instead, see *Where Should You File?* in the Instructions for Form 941-SS.

DRAFT AS OF  
May 22, 2013