



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and pubs for filing. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Schedule R (Form 941): Allocation Schedule for Aggregate Form 941 Filers

(Rev. March 2024)

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Report for calendar year:

Check the quarter (same as Form 941):

- 1: January, February, March
- 2: April, May, June
- 3: July, August, September
- 4: October, November, December

This Schedule R is attached to:

- Form 941
- Form 941-X

4250424

Employer identification number (EIN) -

Name as shown on Form 941

Type of filer (check one): Section 3504 Agent CPEO Other Third Party

Read the instructions before you complete Schedule R. Type or print within the boxes. Complete a separate line for the amounts allocated to each of your clients. The term "client" as used on this form includes the term "customer." See the instructions.

(a) Client's EIN	(b) Type of wages (CPEO only)	(c) Form 941, line 1	(d) Form 941, line 2	(e) Form 941, line 3	(f) Form 941-X, lines 9 and 10, column 1, total	(g) Form 941, lines 5a and 5b, column 2, total	(h) Form 941, line 5c, column 2	(i) Form 941, line 5e
1								
2								
3								
4								
5								
6	Subtotals for clients. Add lines 1 through 5							
7	Enter the combined subtotal from line 9 of all Continuation Sheets for Schedule R							
8	Enter Form 941 amounts for your employees							
9	Totals. Add lines 6, 7, and 8.							
(j) Form 941, line 5f	(k) Form 941, line 11	(l) Form 941-X, lines 17 and 25, column 1, total	(m) Reserved for future use	(n) Form 941-X, lines 18b and 26b, column 1, total	(o) Form 941-X, lines 18c and 26c, column 1, total	(p) Form 941-X, line 18d, column 1	(q) Form 941, line 12	
1								
2								
3								
4								
5								
6								
7								
8								
9								
(r) Form 941, line 13	(s) Reserved for future use	(t) Reserved for future use	(u) Form 941-X, lines 28 and 29, column 1, total	(v) Reserved for future use	(w) Form 941-X, lines 35 and 37, column 1, total	(x) Form 941-X, lines 36 and 39, column 1, total	(y) Form 941-X, lines 38 and 40, column 1, total	
1								
2								
3								
4								
5								
6								
7								
8								
9								

Continuation Sheet for Schedule R (Form 941)

(Rev. March 2024)

Employer identification number (EIN) -

Name as shown on Form 941

Type of filer (check one): Section 3504 Agent CPEO Other Third Party

Report for calendar year:

Check the quarter (same as Form 941):

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

This Schedule R is attached to:

Form 941

Form 941-X

950524

(a) Client's EIN	(b) Type of wages (CPEO only)	(c) Form 941, line 1	(d) Form 941, line 2	(e) Form 941, line 3	(f) Form 941-X, lines 9 and 10, column 1, total	(g) Form 941, lines 5a and 5b, column 2, total	(h) Form 941, line 5c, column 2	(i) Form 941, line 5e
1								
2								
3								
4								
5								
6								
7								
8								
9 Subtotals for clients. Add lines 1 through 8. Include the subtotals from this line on Schedule R, Page 1, line 7.								

(j) Form 941, line 5f	(k) Form 941, line 11	(l) Form 941-X, lines 17 and 25, column 1, total	(m) Reserved for future use	(n) Form 941-X, lines 18b and 26b, column 1, total	(o) Form 941-X, lines 18c and 26c, column 1, total	(p) Form 941-X, line 18d, column 1	(q) Form 941, line 12
1							
2							
3							
4							
5							
6							
7							
8							
9							

(r) Form 941, line 13	(s) Reserved for future use	(t) Reserved for future use	(u) Form 941-X, lines 28 and 29, column 1, total	(v) Reserved for future use	(w) Form 941-X, lines 35 and 37, column 1, total	(x) Form 941-X, lines 36 and 39, column 1, total	(y) Form 941-X, lines 38 and 40, column 1, total
1							
2							
3							
4							
5							
6							
7							
8							
9							