

**13-3 WORK TOGETHER, p. 391**

**Reporting withholding and payroll taxes**

**1.**

Form **941 for 20--**: Employer's **QUARTERLY** Federal Tax Return 951110  
 (Rev. October 20--) Department of the Treasury — Internal Revenue Service 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 20--**  
(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  | <input type="text"/> |
| 2   | Wages, tips, and other compensation  | 2  | <input type="text"/> |
| 3   | Income tax withheld from wages, tips, and other compensation   | 3  | <input type="text"/> |
| 4   | If no wages, tips, and other compensation are subject to social security or Medicare tax   | <input type="checkbox"/> Check and go to line 6e.  |                      |
| 5a  | Taxable social security wages* . <input type="text"/> <small>Column 1</small> × .124 = <input type="text"/> <small>Column 2</small>  | *Report wages/tips for this quarter, including those paid to qualified new employees, on lines 5a-5c. The social security tax exemption on wages/tips will be figured on lines 6c and 6d and will reduce the tax on line 6e. |                      |
| 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   | 5d   | <input type="text"/> |
| 6a  | Number of qualified employees first paid exempt wages/tips this quarter  | See instructions for definitions of qualified employee 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 <input type="text"/> × .062 =   | 6c   | <input type="text"/> |
| 6e  | Total taxes before adjustments (line 3 + line 5d - line 6c = line 6e)  | 6e   | <input type="text"/> |
| 7a  | Current quarter's adjustment for fractions of cents  | 7a   | <input type="text"/> |
| 7b  | Current quarter's adjustment for sick pay  | 7b   | <input type="text"/> |
| 7c  | Current quarter's adjustments for tips and group-term life insurance   | 7c   | <input type="text"/> |
| 8   | Total taxes after adjustments. Combine lines 6e through 7c   | 8  | <input type="text"/> |
| 9   | Advance earned income credit (EIC) payments made to employees  | 9  | <input type="text"/> |
| 10  | Total taxes after adjustment for advance EIC (line 8 - line 9 = line 10)   | 10   | <input type="text"/> |
| 11  | Total deposits, including prior quarter overpayments   | 11   | <input type="text"/> |
| 12a | COBRA premium assistance payments (see instructions)   | 12a  | <input type="text"/> |
| 12b | Number of individuals provided COBRA premium assistance  | Complete lines 12c, 12d, and 12e only for the 2nd quarter of 20--.   |                      |
| 12c | Number of qualified employees paid exempt wages/tips March 19-31   |  |                      |
| 12d | Exempt wages/tips paid to qualified employees March 19-31 <input type="text"/> × .062 =  | 12d  | <input type="text"/> |
| 13  | Add lines 11, 12a, and 12e   | 13   | <input type="text"/> |
| 14  | Balance due. If line 10 is more than line 13, enter the difference and see instructions  | 14   | <input type="text"/> |
| 15  | Overpayment. If line 13 is more than line 10, enter the 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 and SIGN it. **Next** ►

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher. Cat. No. 17001Z Form 941 (Rev. 10-20--)

# 13-3 WORK TOGETHER (concluded)

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.

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.

**13-3 ON YOUR OWN, p. 391**

**Reporting withholding and payroll taxes**

1.

Form **941 for 20--**: Employer's **QUARTERLY** Federal Tax Return 951110  
 (Rev. October 20--) Department of the Treasury — Internal Revenue Service 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 20--**  
(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: <i>Mar. 12</i> (Quarter 1), <i>June 12</i> (Quarter 2), <i>Sept. 12</i> (Quarter 3), or <i>Dec. 12</i> (Quarter 4)  | 1   | <input type="text"/> |                      |          |                      |  |  |
| 2                    | Wages, tips, and other compensation   | 2   | <input type="text"/> |                      |          |                      |  |  |
| 3                    | Income tax withheld from wages, tips, and other compensation  | 3   | <input type="text"/> |                      |          |                      |  |  |
| 4                    | If no wages, tips, and other compensation are subject to social security or Medicare tax  | <input type="checkbox"/> Check and go to line 6e.                             |                      |                      |          |                      |  |  |
| 5a                   | Taxable social security wages* <table border="1" style="display: inline-table; margin-left: 20px;"><tr><td>Column 1</td><td><input type="text"/></td><td>× .124 =</td><td>Column 2</td><td><input type="text"/></td></tr></table>   | Column 1  | <input type="text"/> | × .124 =             | Column 2 | <input type="text"/> | *Report wages/tips for this quarter, including those paid to qualified new employees, on lines 5a-5c. The social security tax exemption on wages/tips will be figured on lines 6c and 6d and will reduce the tax on line 6e. |  |
| Column 1             | <input type="text"/>  | × .124 =  | Column 2             | <input type="text"/> |          |                      |  |  |
| 5b                   | Taxable social security tips* <table border="1" style="display: inline-table; margin-left: 20px;"><tr><td><input type="text"/></td><td>× .124 =</td><td><input type="text"/></td></tr></table>  | <input type="text"/>  | × .124 =             | <input type="text"/> |          |                      |  |  |
| <input type="text"/> | × .124 =  | <input type="text"/>  |                      |                      |          |                      |  |  |
| 5c                   | Taxable Medicare wages & tips* <table border="1" style="display: inline-table; margin-left: 20px;"><tr><td><input type="text"/></td><td>× .029 =</td><td><input type="text"/></td></tr></table>   | <input type="text"/>  | × .029 =             | <input type="text"/> |          |                      |  |  |
| <input type="text"/> | × .029 =  | <input type="text"/>  |                      |                      |          |                      |  |  |
| 5d                   | Add Column 2 line 5a, Column 2 line 5b, and Column 2 line 5c  | 5d  | <input type="text"/> |                      |          |                      |  |  |
| 6a                   | Number of qualified employees first paid exempt wages/tips this quarter   | See instructions for definitions of qualified employee 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 <table border="1" style="display: inline-table; margin-left: 20px;"><tr><td><input type="text"/></td><td>× .062 =</td><td><input type="text"/></td></tr></table>   | <input type="text"/>  | × .062 =             | <input type="text"/> | 6d       | <input type="text"/> |  |  |
| <input type="text"/> | × .062 =  | <input type="text"/>  |                      |                      |          |                      |  |  |
| 6e                   | Total taxes before adjustments (line 3 + line 5d - line 6c = line 6e)   | 6e  | <input type="text"/> |                      |          |                      |  |  |
| 7a                   | Current quarter's adjustment for fractions of cents   | 7a  | <input type="text"/> |                      |          |                      |  |  |
| 7b                   | Current quarter's adjustment for sick pay   | 7b  | <input type="text"/> |                      |          |                      |  |  |
| 7c                   | Current quarter's adjustments for tips and group-term life insurance  | 7c  | <input type="text"/> |                      |          |                      |  |  |
| 8                    | Total taxes after adjustments. Combine lines 6e through 7c  | 8   | <input type="text"/> |                      |          |                      |  |  |
| 9                    | Advance earned income credit (EIC) payments made to employees   | 9   | <input type="text"/> |                      |          |                      |  |  |
| 10                   | Total taxes after adjustment for advance EIC (line 8 - line 9 = line 10)  | 10  | <input type="text"/> |                      |          |                      |  |  |
| 11                   | Total deposits, including prior quarter overpayments  | 11  | <input type="text"/> |                      |          |                      |  |  |
| 12a                  | COBRA premium assistance payments (see instructions)  | 12a   | <input type="text"/> |                      |          |                      |  |  |
| 12b                  | Number of individuals provided COBRA premium assistance   | Complete lines 12c, 12d, and 12e only for the 2nd quarter of 20--.            |                      |                      |          |                      |  |  |
| 12c                  | Number of qualified employees paid exempt wages/tips March 19-31  |   |                      |                      |          |                      |  |  |
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| <input type="text"/> | × .062 =  | <input type="text"/>  |                      |                      |          |                      |  |  |
| 13                   | Add lines 11, 12a, and 12e  | 13  | <input type="text"/> |                      |          |                      |  |  |
| 14                   | Balance due. If line 10 is more than line 13, enter the difference and see instructions   | 14  | <input type="text"/> |                      |          |                      |  |  |
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# 13-3 ON YOUR OWN (concluded)

950210

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**13-3 APPLICATION PROBLEM (LO4), p. 402**

**Reporting withholding and payroll taxes**

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950210

Name (not your trade name)

Employer identification number (EIN)

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