Rev. Proc. 2005-21

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Section 1 – Purpose

.01 The purpose of this publication is to provide general rules and specifications from the Internal Revenue Service (IRS) for paper and computer-generated substitutes for the newly revised January 2005 version of Form 941, Employer's Quarterly Federal Tax Return, and Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors.

.02 This publication provides measurements and printing specifications for substitute Form 941 and Schedule B (Form 941). If you need more in-depth information on who must complete the forms and how to complete them, see the Instructions for Form 941 and Publication 15 (Circular E), Employer's Tax Guide, or visit the IRS website at <u>www.irs.gov</u>.

.03 Forms should not be submitted to the IRS for specific approval. If you are uncertain of any specification and want it clarified, you may submit a letter citing the specification and your understanding of the specification, and enclose an example of the form (if appropriate) to:

Internal Revenue Service Attn: Substitute Forms Program SE:W:CAR:MP:T:T:SP, IR-6406 1111 Constitution Avenue, NW Washington, DC 20024

Note. Allow at least 30 days for the IRS to respond.

.04 However, software developers and form producers should send a blank copy of their substitute Form 941 and Schedule B (Form 941) in pdf format to <u>Victor.V.Martin@irs.gov</u>. The purpose is not specifically for approval but to assist the IRS in preparing to scan these forms. Submitters will only receive comments if a significant problem is discovered through this process. Submitters are not expected to delay marketing their forms in order to receive feedback. In no case should submitters include "live" taxpayer data.

Section 2 – What's New

.01 We extensively revised Form 941 and Schedule B (Form 941) to enable the IRS to scan the forms and to make them easier to complete. Optical scanning of tax returns enables the IRS to capture data more accurately and efficiently. This will reduce our need to contact filers because of an error in recording amounts reported on their returns.

.02 Because scanning requires conformity, we are publishing this revenue procedure to provide specifications for producing substitutes for the new revisions of Form 941 and Schedule B (Form 941). It is acceptable to produce substitutes of Form 941 and Schedule B (Form 941) using the official IRS form as posted on the IRS website or to produce substitutes based on the format developed by the software industry, which uses a 6x10 grid. Either format must be precisely followed.

.03 We now require filers to check a box at the top of Form 941 to indicate the tax period. We also require that line 1 ("number of employees") be completed for each quarter. We combined income and social security tax adjustments into a single line (line 7) and no longer require a supporting statement for tips or group-term life insurance adjustments. Because Form 941 is now two pages, filers must enter their name, Employer Identification Number (EIN), and signature on page 2.

.04 There is a new form for reporting discrepancies between Forms 941 and Forms W-2. We recently developed Schedule D (Form 941), Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations. You may use Schedule D (Form 941) to explain the discrepancies between what an employer reported to the Social Security Administration on Form W-2 and what the employer reported to the IRS on Form 941, if the discrepancies are caused by acquisitions, statutory mergers, or consolidations. Areas where discrepancies may occur include social security wages, social security tips, Medicare wages and tips, federal income tax withheld, and advanced earned income payments. We did not include specifications for Schedule D (Form 941) in the exhibits (Section 7) because scanning of Schedule D (Form 941) is not available at this time. However, any substitute paper or computer-generated paper forms should generally follow the specifications for Form 941.

Section 3 – General Requirements for Reproducing IRS Official Form 941 and Schedule B (Form 941)

.01 Do not submit substitute Form 941 and Schedule B (Form 941) to the IRS for approval. Substitute Form 941 and Schedule B (Form 941) that **completely conform** to the specifications contained in this revenue procedure do not require prior approval from the IRS. Substitute forms filed with the IRS that do not conform may be returned.

.02 Print the form on paper that is 8.5 inches wide by 11 inches deep.

.03 Use white paper that meets generally-accepted weight, color, and quality standards (minimum 20lb. white bond paper).

Note. Reclaimed fiber in any percentage is permitted provided that the requirements of this standard are met.

.04 The IRS prefers printing Form 941 on both sides of a single sheet of paper, but it is acceptable to print on one side of each of two separate sheets of paper.

.05 Make substitute paper forms as identical to the official IRS-printed forms as possible.

.06 Print using nonreflective black inks.

.07 Use typefaces that are substantially identical in size and shape to the official forms and use rules and shading that are substantially identical to those on the official forms.

.08 Print the form ID codes in the upper right-hand corner of each form using nonreflective black, carbon-based, 12-point (minimum 10-point required) OCR-A font. Use the official paper over-the-counter IRS forms to develop your substitute paper forms. Print "9501" on page 1 of Form 941, "9502" on page 2 of Form 941, and "9503" on Schedule B (Form 941). See Section 4 for form ID codes for software-generated forms.

.09 Print the OMB number in the same location as on the official forms.

.10 Print all entry boxes and checkboxes exactly as shown on the official forms.

.11 Print your IRS-issued three-letter substitute form printer source code in the middle at the bottom of page 1 of Form 941.

.12 Print "For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher" at the bottom of page 1 of Form 941.

.13 Print "For Paperwork Reduction Act Notice, see separate instructions" at the bottom of Schedule B (Form 941).

.14 Do not print the form catalog number ("Cat. No.") at the bottom of the forms or instructions.

.15 Do not print the Government Printing Office (GPO) symbol at the bottom of the forms or instructions.

.16 See Exhibits A and B in Section 7.

Section 4 – Reproducing Form 941 and Schedule B (Form 941) for Software-Generated Paper Forms

.01 You may use the 6x10 grid exhibits (C and D) at the end of this document to develop a software version of Form 941 and Schedule B (Form 941). Please follow the specifications exactly to develop the fields.

.02 If you are developing software that is designed using the 6x10 grid in the exhibits, you may make the following modifications. See Exhibits C and D in Section 7.

- Use "9701" for page 1 of Form 941, "9702" for page 2 of Form 941, and "9703" for Schedule B (Form 941) as the form ID codes.
- Place all boxes and entry spaces in the same fields as indicated in the 6x10 grid exhibits.
- Use single lines for "Employer Identification Number" (EIN) and other entry areas in the entity section of page 1 of Form 941.
- You do not need to use reverse type as shown on the IRS official form.
- You do not need to pre-print decimal points in the data boxes. However, all amounts should be printed with decimal points and place holders for cents.
- Use a single box for "state abbreviation" in line 14 of Form 941.
- Delete the pre-printed formatting in the "date" box for line 16 and in Parts 5 and 6 of Form 941.
- Delete the pre-printed formatting in the "Phone" box for Parts 4, 5, and 6.
- Use a single box for "Personal Identification Number (PIN)" in Part 4 of Form 941.
- You may delete all shading when using the 6x10 grid format.

.03 If producing both the form and the data or the form only, print your 3-letter IRS-issued form printer source code in Row 63, Columns 49–51 on page 1 of Form 941.

.04 If producing only the data on the form, print your 4-digit software industry form code in Row 4, Columns 58–61 on page 1 of Form 941. See the National Association of Computerized Tax Processors (NACTP) website at <u>www.nactp.org</u> for information on these codes.

.05 Print "For Privacy Act and Paperwork Reduction Act Notice, see the Payment Voucher" at the bottom of page 1 of Form 941. **.06** Print "For Paperwork Reduction Act Notice, see separate instructions" at the bottom of Schedule B (Form 941).

.07 Do not print the form catalog number ("Cat. No.") at the bottom of the forms or instructions.

.08 Do not print the Government Printing Office (GPO) symbol at the bottom of the forms or instructions.

.09 To enable accurate scanning and processing, enter data on Form 941 and Schedule B (Form 941) as follows:

- Use 12-point (minimum 10-point) Courier font (if possible).
- Omit dollar signs, but use commas to show amounts.
- Except for line 10, leave blank any data field with a value of zero.
- Enter negative amounts in parentheses or with a minus sign.
- Show name and EIN on all pages and attachments.

Section 5 – OMB Requirements for Substitute Forms

.01 The Paperwork Reduction Act (the Act) of 1995 (Public Law 104-13) requires that:

• The OMB approves all IRS tax forms that are subject to the Act.

- Each IRS form contains the OMB approval number, if required. (The official OMB numbers may be found on the official IRS printed forms and are also shown in the exhibits.)
- Each IRS form (or its instructions) states:
 - (1) Why the IRS needs the information,
 - (2) How it will be used, and
 - (3) Whether or not the information is required to be furnished to the IRS.

.02 This information must be provided to any users of official or substitute IRS forms or instructions. **.03** The OMB requirements for substitute IRS forms are:

- Any substitute form or substitute statement to a recipient must show the OMB number as it appears on the official IRS form.
- For Form 941 and Schedule B (Form 941), the OMB number must appear exactly as shown on the official IRS form.
- For any form, the OMB number must use one of the following formats.
 - (1) OMB No. XXXX-XXXX (preferred) or
 - (2) OMB# XXXX-XXXX (acceptable).

.04 If no instructions are provided to users on your forms, you must furnish to them the exact text of the Privacy Act and Paperwork Reduction Act Notice.

Section 6 – Reproducible Copies of Forms

.01 You can order official IRS forms and information copies of federal tax materials by calling the IRS National Distribution Center at 1-800-829-3676. Other ways to get federal tax material include:

- The Internet at <u>www.irs.gov</u>.
- GPO Superintendent of Documents Bookstores.
- CD-ROM.

.02 The IRS also offers an alternative to downloading electronic files and provides current and prior year access to tax forms and instructions through its Federal Tax Forms CD-ROM. Order Publication 1796, IRS Federal Tax Products CD-ROM, by using the IRS website at <u>www.irs.gov/cdorders</u> or by calling 1-877-CDFORMS (1-877-233-6767).

Section 7 – Exhibits

.01 Please follow the specifications indicated in the following exhibits to produce substitute Form 941 and Schedule B (Form 941). .02 These forms are subject to review and possible change as required. Therefore, employers are cautioned against overstocking supplies of privately-printed substitutes.

.03 Do not submit substitute Form 941 and Schedule B (Form 941) to the IRS for approval. Substitute Form 941 and Schedule B (Form 941) that **completely conform** to the specifications contained in this revenue procedure may be privately printed without prior approval from the IRS. Substitute forms filed with the IRS that do not conform may be returned. See Section 3 of this publication.

Exhibit A, Form 941 (Official Version)

Form 941 for 200 Rev. January 2005)	5: Employer's Quart Department of the Traceury - Int				9501
Employer identification numb		2"] [] [] []	Re	port for this Quarter	
Name (not your trade name)	3.4	45" —		eck one.) 17"	_
1.75"	3.7	75" —		1: January, February, Ma	rch
Trade name (if any)		25"		2: April, May, June 1.85" ——	
Address Number	Street 4.2	Suite or room	n number	3: July, August, Septemb	ier
•	— 2.55" — 🕨	◀ .5" → ◀ — 1.0'	" 	4: October, November, D	ecember
City V		State ZIP code			
	hs before you fill out this form. Pl questions for this quarter.	ease type or print with	in the boxes.		
1 Number of employees	who received wages, tips, or ot				1
including: Mar. 12 (Qu	arter 1), June 12 (Quarter 2), Sep	ot. 12 (Quarter 3), Dec.	. 12 (Quarter 4) 1		
2 Wages, tips, and othe	compensation	• • • • • •	2		-
3 Total income tax with	neld from wages, tips, and other	r compensation	3	_	•
	other compensation are subject and Medicare wages and tips:		Medicare tax .	Check and go to lin	e 6.
	Column 1		Column 2		
5a Taxable social sec	urity wages1.45"	• .124 =		1.45"	
5b Taxable social sec	urity tips	• .124 =			
5c Taxable Medicare	/ages & tips	× .029 =			
7.9	Ç				
	ty and Medicare taxes (Column		= line 5d) 5d		<u> </u>
	ustments (lines 3 + 5d = line 6) ur answer is a negative number, w		6	1.0	
7a Current quarter's f	actions of cents		1.45"►		
7b Current quarter's	ick pay	· · · · ·	•		
7c Current quarter's a	ljustments for tips and group-tern	n life insurance		2.2"	
7d Current year's inc	me tax withholding (Attach Forn	n 941c)			
7e Prior quarters' soci	al security and Medicare taxes (A	ttach Form 941c)			
7f Special additions	o federal income tax (reserved u	se)			
7g Special additions	to social security and Medicar	re (reserved use)		*	
7h Total adjustments	(Combine all amounts: lines 7a th	rough 7g.) ,	7h		
8 Total taxes after adju	tments (Combine lines 6 and 7h.))	8	.25" 🗲	
	ne credit (EIC) payments made t		9		
	• • • • • • • • • • • • • • • • • • • •				
10 Total taxes after adjust	tment for advance EIC (lines 8 -	,	10		
	quarter, including overpayment	applied from a prior	quarter 11		-
11 Total deposits for this	44 1. 40.111 1.1		es Treasury , 12		
11 Total deposits for this12 Balance due (lines 10)	 11 = line 12) Make checks pay 	able to the United State		1.22 million (1.22 million)	
12 Balance due (lines 10	 11 = line 12) Make checks pay 1 is more than line 10, write the 		•		next return refund.

Exhibit A, Form 941 (Official Version) (continued)

		1				9502
lame (not your trade name)				Employer identifie	cation number	
	ut your deposit schedu out whether you are a m		sitor or a semiwee	kly schedule den	ositor see Pub 15	
(Circular E), section	11.					
	te the state abbreviation posits in <i>multiple</i> states.	for the state where yo	u made your depo	sits OR write "Ml	J" if you made your	
15 Check one:	Line 10 is less than \$	2 500. Go to Part 3				
		chedule depositor for	the entire quarter.	Fill out your tax		
	liability for each mont			•		
	Tax liability: Month	1 \$.25"				
	Month 2	,	>			
					9.5"	
	Month 3	3				
_	Total			al must equal line		
		kly schedule depositor for Semiweekly Schedu			it Schedule B (Form 941 rm	1):
Part 3: Tell us abo	ut your business. If a q	uestion does NOT ap	oply to your busin	ess, leave it bla	nk.	
16 If your business	has closed and you do	not have to file return	is in the future		. Check here, a	and
enterthefinaldate	4	1.1",				
	4	<u>1.1"/</u>		arter of the year		
17 If you are a sea	youpaidwages	1.1",		arter of the year		
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17 If you are a sea Part 4: May we cor	youpaidwages sonal employer and you ntact your third-party c allow an employee, a paid stails.	, 1.1", . I do not have to file a l	return for every qu	s this return with	Check here.	
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17 If you are a sea Part 4: May we con Do you want to a instructions for de Yes. Designe Phone No. Part 5: Sign here Under penalties	youpaidwages sonal employer and you ntact your third-party c allow an employee, a paid stails. see's name	1.1"/ a do not have to file a lasignee? d tax preparer, or another - 2.0"	er person to discus 	s this return with	. Check here.	d to
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Exhibit B, Schedule B (Form 941) (Official Version)

Report of T	ax Lial	FO	orm 941): ty for Semiwe	ekly	s	chedule Deposit	or	6		1.0"	3.5" 9503
(Rev. January 2005	5)		Department	of the T	rea	sury — Internal Revenue Se	rvic	e			OMB No. 1545-002
Employer identific	cation num	ber			-	82"				ort for this (k one.)	Quarter
Name (not your tra	ada namal -	4			3	45"	_			January, Feb	august Margh
Name (not your tra	ade name) L							-			
										April, May, Ju	12.02
										July, August,	
									4:	2.1	ember, December 5"
Use this sche	dule to s	show	w vour tax liabilit	v for t	he	quarter; DO NOT us	e	t to show	vour deposit	s. You mus	t fill out this form
and attach it	to Form	941	(or Form 941-SS	s) if yo	u	are a semiweekly sc or more. Write your	he	dule depo	sitor or beca	me one bec	ause your
corresponds t						ction 11 in Pub. 15 (
Month 1		٦	A 1 0	-			7	r		Tax liability	for Month 1
1		9	1.3" -	. P	17	_ .	2	5	•	4	- 1.7"
2		10	·	-	18		2	6	•		
325" 🗲		-11	·		19	•	2	7	•		
4		12	·	-	20	· ·	2	8	•		
5		13	3	-	21		2	99	•		1.55"
6		14	·	-	22	•	3	o	•		1.55
7		15	5	<u> </u>	23		3	1	•		
8		16	s	•	24	•					
Month 2		٦.	ſ				٦.	r		Tax liability	for Month 2
1		9	· · · · ·		17		2	5	•	.6"	
2		10			18		2	6	•		•
3		11	· · · · ·		19	6.2"	2	7	· ·		
4		12	×		20		2	8	•		
5	•	13			21	· ·	2		•		1.55"
6		14	<u>ا</u>		22	· ·	3		•		
7		15	5		23	· ·	3	1	•	l,	
8 Month 3	•	16		•	24		-				4
		٦.	<u> </u>	.]			٦.			Tax liability	for Month 3
	10	9			17	-					
2		10			18					L	
3					19	10 • 7					1
4		12			20		2				
5		13			21		2				1.4"
6	•	14			22		3		•		
7	•	15			23	·	3	1L	•	I	
8	•	16			24	· ·					V
						onth 2 + Month 3) = Tota	ıl ta	x liability for		Total liabili	ty for the quarter
	n must edu	iai II	ine 10 on Form 941 (UT IIINE 8	,0	10111 941-33).			1.15"	1	-

Exhibit C, Form 941 (6 x 10 Grid Version)

(1) (1) (1)			
For	941 for 2005: Employer's Quar	rterly Federal Tax Re	turn 9701
		y Internal Revenue Service	OMB No. 1545-0029
			Report for this Quarter (Check one.)
En	ployer identification number		1: January, February, March
Na	ne (not your trade name)		2: April, May, June
Tra	de name (if any)		
Ad	dress		3: July, August, September
			4: October, November, December
F	art 1: Answer these questions for this qua	arter.	
1	Number of employees who received wages, tips, or including: Mar. 12 (Quarter 1), June 12 (Quarter 2), S	other compensation for the pay	
		op., 12 (Quarter 3), Dec. 12 (Qua	
2	Wages, tips, and other compensation		
3	Total income tax withheld from wages, tips, and othe	er compensation	
4	If no wages, tips, and other compensation are subje		e tax Check and go to line 6.
5	Taxable social security and Medicare wages and tips	n 1	Column 2
	5a Taxable social security wages	x .124 =	
	5b Taxable social security tips	x .124 =	
	5C Taxable Medicare wages & tips	x .029 =	
	5d Total social security and Medicare taxes (Colur	nn 2, lines 5a + 5b + 5c = line 5d)	5d
6	Total taxes before adjustments (lines 3 + 5d = line 6)		
	Tax adjustments (if your answer is a negative number,	enter it in brackets.):	
	7a Current quarter's fractions of cents		
	7b Current quarter's sick pay		
+++	and the second sec		
	7C Current quarter's adjustments for tips and grou	up-term life insurance	
	7C Current quarter's adjustments for tips and grou 7d Current year's income tax withholding (Attach F		
		Form 941c)	
	7d Current year's income tax withholding (Attach F 7e Prior quarters' social security and Medicare tax	Form 941c)	
	7d Current year's income tax withholding (Attach F	Form 941c)	
	7d Current year's income tax withholding (Attach F 7e Prior quarters' social security and Medicare tax	Form 941c)	
	7d Current year's income tax withholding (Attach F 7e Prior quarters' social security and Medicare tax 7f Special additions to federal income tax (reserve 7g Special additions to social security and Medica	Form 941c)	
	7d Current year's income tax withholding (Attach F 7e Prior quarters' social security and Medicare tax 7f Special additions to federal income tax (reserve	Form 941c)	
8	7d Current year's income tax withholding (Attach F 7e Prior quarters' social security and Medicare tax 7f Special additions to federal income tax (reserve 7g Special additions to social security and Medica	Form 941c)	
	7d Current year's income tax withholding (Attach F 7e Prior quarters' social security and Medicare tax 7f Special additions to federal income tax (reserve 7g Special additions to social security and Medica 7h Total adjustments (Combine all amounts: lines 7 Total taxes after adjustments (Combine lines 6 and 7)	Form 941c)	
	7d Current year's income tax withholding (Attach F 7e Prior quarters' social security and Medicare tax 7f Special additions to federal income tax (reserve 7g Special additions to social security and Medica 7h Total adjustments (Combine all amounts: lines 7	Form 941c)	
9	7d Current year's income tax withholding (Attach F 7e Prior quarters' social security and Medicare tax 7f Special additions to federal income tax (reserve 7g Special additions to social security and Medica 7h Total adjustments (Combine all amounts: lines 7 Total taxes after adjustments (Combine lines 6 and 7)	Form 941c)	
9 10	7d Current year's income tax withholding (Attach F 7e Prior quarters' social security and Medicare tax 7f Special additions to federal income tax (reserve 7g Special additions to social security and Medica 7h Total adjustments (Combine all amounts: lines 7 Total taxes after adjustments (Combine lines 6 and 7 Advance earned income credit (EIC) payments made Total taxes after adjustment for advance EIC (lines 8	Form 941c) tes (Attach Form 941c) id use) id use) irre (reserved use) irre (reserved use) a through 7g.) h) to employees - 9 = line 10)	
9 10	7d Current year's income tax withholding (Attach F 7e Prior quarters' social security and Medicare tax 7f Special additions to federal income tax (reserve 7g Special additions to social security and Medica 7h Total adjustments (Combine all amounts: lines 7 Total taxes after adjustments (Combine lines 6 and 7 Advance earned income credit (EIC) payments made	Form 941c) tes (Attach Form 941c) id use) id use) irre (reserved use) irre (reserved use) a through 7g.) h) to employees - 9 = line 10)	
9 10 11	7d Current year's income tax withholding (Attach F 7e Prior quarters' social security and Medicare tax 7f Special additions to federal income tax (reserve 7g Special additions to social security and Medica 7h Total adjustments (Combine all amounts: lines 7 Total taxes after adjustments (Combine lines 6 and 7 Advance earned income credit (EIC) payments made Total taxes after adjustment for advance EIC (lines 8 Total deposits for this quarter, including overpayme	Form 941c)	
9 10 11	7d Current year's income tax withholding (Attach F 7e Prior quarters' social security and Medicare tax 7f Special additions to federal income tax (reserve 7g Special additions to social security and Medica 7h Total adjustments (Combine all amounts: lines 7 Total taxes after adjustments (Combine lines 6 and 7 Advance earned income credit (EIC) payments made Total taxes after adjustment for advance EIC (lines 8	Form 941c)	
9 10 11 12 13	7d Current year's income tax withholding (Attach F 7e Prior quarters' social security and Medicare tax 7f Special additions to federal income tax (reserve 7g Special additions to social security and Medica 7h Total adjustments (Combine all amounts: lines 7 Total taxes after adjustments (Combine lines 6 and 7) Advance earned income credit (EIC) payments made Total taxes after adjustment for advance EIC (lines 8 Total deposits for this quarter, including overpayme Balance due (lines 10 - 11 = line 12) Make checks pays	Form 941c)	
9 10 11 12 13	7d Current year's income tax withholding (Attach F 7e Prior quarters' social security and Medicare tax 7f Special additions to federal income tax (reserve 7g Special additions to social security and Medica 7h Total adjustments (Combine all amounts: lines 7 Total taxes after adjustments (Combine lines 6 and 7 Advance earned income credit (EIC) payments made Total taxes after adjustment for advance EIC (lines 8 Total deposits for this quarter, including overpayme Balance due (lines 10 - 11 = line 12) Make checks pays	Form 941c)	
9 10 11 12 13	7d Current year's income tax withholding (Attach F 7e Prior quarters' social security and Medicare tax 7f Special additions to federal income tax (reserve 7g Special additions to social security and Medica 7h Total adjustments (Combine all amounts: lines 7 Total taxes after adjustments (Combine lines 6 and 7) Advance earned income credit (EIC) payments made Total taxes after adjustment for advance EIC (lines 8 Total deposits for this quarter, including overpayme Balance due (lines 10 - 11 = line 12) Make checks pays	Form 941c)	

Exhibit C, Form 941 (6 x 10 Grid Version) (continued)

3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4	5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3	4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3
Form 941 (Rev. 1-2005) Page 2		9702
Name (not your trade name)		Employer identification number
	eposit schedule for this quart	er. or a semiweekly schedule depositor, see Pub. 15 (Circular E),
section 11.	d die d monthly coneduce depeonor e	
14 Enter the state abbrev states.	viation for the state where you made	your deposits OR enter "MU" if you made your deposits in multiple
	ss than \$2,500. Go to Part 3.	
	nonthly schedule depositor for the er hth. Then go to Part 3.	ntire quarter. Fill out your tax liability
Tax liability:	: Month 1	
	Month 2	
	Month 3	
	Total	Total must equal line 10.
	semiweekly schedule depositor for ar	ny part of this quarter. Fill out Schedule B (Form 941):
	Liability for Semiweekly Schedule Dep	
Part 3: Tell us about your bi	usiness. If a question does N	OT apply to your business, leave it blank.
16 If your business has closed an	id you do not have to file returns in th	he future
anto the first data way said use		
enter the final date you paid wag 17 If you are a seasonal employer		for every quarter of the year Check here.
Part 4: May we contact your		
Do you want to allow an emplo	oyee, a paid tax preparer, or another p	person to discuss this return with the IRS? See instructions for details.
Yes. Designee's name		
Phone No.		Personal Identification Number (PIN)
Part 5: Sign here		
Under penalties of perjury, I dec		cluding accompanying schedules and statements, and to the best of my
knowledge and belief, it is true, o	correct, and complete.	
Sign your name here		
Print name and title		
Print name and the		
Date	Phone	
Part 6: For paid preparers o	niv (ontional)	
Preparer's signature		
Firm's name		
Address		EIN
		ZIP code
Date	Phone	SSN/PTIN
	eck if you are self-employed.	
Che	eck il you ale sell-employed.	
Ch	eok il you ale sell-en ployed.	

Exhibit D, Schedule B (Form 941) (6 x 10 Grid Version)

123	1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4	3 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2	5 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8	6 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5
1				
3				
4	Schedule B (Form 941): (Rev. January 2005)	Report of Tax Liability for Semiwe Department of the Treasury Int	ekly Schedule Depositors ternal Revenue Service	OMB No. 1545-0029 9703 Report for this Quarter
5	Employer identification number			1: January, February, March
	Name (not your trade name)			2: April, May, June
	Use this schedule to show your tax li must fill out this form and attach it to	ability for the quarter; DO NOT us Form 941 (or Form 941-SS) if you	e it to show your deposits. You are a semiweekly schedule	July, August, September
	Use this schedule to show your tax li must fill out this form and attach it to depositor or became one because yo Enter your daily tax liability on the nu Month 1	our accumulated tax liability on an umbered space that corresponds t	y day was \$100,000 or more. to the date wages were paid.	4: October, November, December
	1 9	17	25	Tax liability for Month 1
	2 10	18	26	
			27	
	4 12	20	28	
1	5 13	21	29	
	6 14	22	30	
¢	7 15	23	31	
2	8 16	24		
	Month 2			
5	1 9	17	25	Tax liability for Month 2
	2 10	18	26	
	3 11	19	27	
5	4 12	20	28	
7	5 13	21	29	
	6 14	22	30	
	7 15	23	31	
	8 16	24		
	1 9	17	25	Tax liability for Month 3
	2 10	18	26	
	311	19	27	
	4 12	20	28	
	5 13	21	29	
	6 14	22	30	
r	7 15	23	31	
3				Taket Habilite, for the second second
		24		Total liability for the quarter
3	Total must equal line 10 on F For Paperwork Reduction Act Notice,	orm 941 (or line 8 on Form 941-SS)).	Schedule B (Form 941) Rev. 1-2005
4	FOF Paperwork neduction Act Notice,	ece separate matructions.		Concure b (Form 941) nev. 1-2000
5				
	1 2	3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2	5 3456786012345678	6 7 8 6 7 8 6 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5