

TAX YEAR MONTH →

941	945	1st Quarter
990C	1120	2nd Quarter
943	990-T	3rd Quarter
720	990PF	4th Quarter
CT-1	1042	
940		

EMPLOYER IDENTIFICATION NUMBER →

BANK NAME/
DATE STAMP

Name _____

 Address _____

 City _____
 State _____ ZIP _____

Telephone number () _____

FOR BANK USE IN MICR ENCODING

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Federal Tax Deposit Coupon
Form 8109-B (Rev. 1-94)

↑ SEPARATE ALONG THIS LINE AND SUBMIT TO DEPOSITARY WITH PAYMENT ↓

OMB NO. 1545-0257

IMPORTANT

Read instructions carefully before completing Form 8109-B, Federal Tax Deposit Coupon.

Note: Except for the name, address, and telephone number, entries are processed by optical scanning equipment and must be made in pencil. Please use a soft lead (for example, a #2 pencil) so that the entries can be read more accurately by the optical scanning equipment. The name, address, and telephone number may be completed other than by hand. You CANNOT use photocopies of the coupons to make your deposits. DO NOT staple, tape or fold the coupons.

Schedule A, Form 941 Filers (4th quarter 1993 ONLY).—If you are making a deposit for the 4th quarter 1993 during January 1994, darken the 945 box under TYPE OF TAX and the 4th quarter box under TAX PERIOD.

Paperwork Reduction Act Notice.—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 3 min. If you have comments concerning the accuracy of this time estimate or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the Internal Revenue Service, Attention: Reports Clearance Officer, PC:FP, Washington, DC 20224; and the Office of Management and Budget, Paperwork Reduction Project (1545-0257), Washington, DC 20503. DO NOT send this form to either of these offices. Instead, see the instructions on the back of this page.

Purpose of Form.—Use Form 8109-B deposit coupons to make tax deposits only in the following two situations:

1. You have not yet received your resupply of preprinted deposit coupons (Form 8109); or
2. You are a new entity and have already been assigned an employer identification number (EIN), but have not yet received your initial supply of preprinted deposit coupons (Form 8109).

Note: If you do not receive your resupply of deposit coupons and a deposit is due or you do not receive your initial supply within 5-6 weeks of receipt of your EIN, please contact your local IRS office.

Types of Tax.—

- Form 941 —Withheld Income From Wages and Other Compensation, Social Security, and Medicare Taxes (includes Form 941 series of returns)
- Form 945 —Withheld Income Tax From Pension, Annuities, Gambling, and Backup Withholding.
- Form 990-C —Farmers' Cooperative Association Income Tax.
- Form 943 —Agricultural Withheld Income, Social Security, and Medicare Taxes (includes Form 943PR).
- Form 720 —Excise Tax.
- Form CT-1 —Railroad Retirement and Railroad Unemployment Repayment Taxes.
- Form 940 —Federal Unemployment (FUTA) Tax (includes Form 940-EZ and Form 940PR).
- Form 1120 —Corporate Income Tax (includes Form 1120 series of returns and Form 2438).
- Form 990-T —Exempt Organization Business Income Tax.

If you have applied for an EIN, have not received it, and a deposit must be made, send your payment to your Internal Revenue Service Center. Make your check or money order payable to the Internal Revenue Service and show on it your name (as shown on Form SS-4, Application for Employer Identification Number), address, kind of tax, period covered, and date you applied for an EIN. Also attach an explanation to the deposit. Do NOT use Form 8109-B in this situation. Do NOT use Form 8109-B to deposit delinquent taxes assessed by the IRS. Pay those taxes directly to the IRS.

How To Complete the Form.—Enter your name exactly as shown on your return or other IRS correspondence, address, and EIN in the spaces provided. If you are required to file a Form 1120, 990-C, 990-PF (with net investment income), 990-T, or 2438, enter the month in which your tax year ends in the TAX YEAR MONTH boxes. For example, if your tax years ends in January, enter 01; if it ends in June, enter 06; if it ends in December, enter 12. Please make your entries for EIN and tax year month (if applicable) in the manner specified in Amount of Deposit below. Darken one box each in the Type of Tax and Tax Period columns as explained below.

Amount of Deposit.—Enter the amount of the deposit in the space provided. Enter the amount legibly, forming the characters as shown below:

1 2 3 4 5 6 7 8 9 0

Hand-print money amounts without using dollar signs, commas, a decimal point, or leading zeros. The commas and the decimal point are already shown in the entry area. For example, a deposit of \$7,635.22 would be entered like this:

DOLLARS					CENTS	
				7	6	3
				5	2	2

If the deposit is for whole dollars only, enter "00" in the CENTS boxes.

Form 990-PF —Excise Tax on Private Foundation Net Investment Income.

Form 1042 —Withholding On Foreign Persons.

How To Determine the Proper Tax Period.—

Payroll Taxes and Withholding (Forms 941, 940, 943, 945, CT-1, and 1042. (See the separate Instructions for Form 1042. Schedule A (Form 941) filers see information above.))

If your liability was incurred during:

- January 1 through March 31, darken the 1st quarter box
- April 1 through June 30, darken the 2nd quarter box
- July 1 through September 30, darken the 3rd quarter box
- October 1 through December 31, darken the 4th quarter box

Note: If the liability was incurred during one quarter and deposited in another, darken the box for the quarter in which the tax liability was incurred. For example, if the liability was incurred in March and deposited in April, darken the 1st quarter box.

(Continued on back of page.)

AMOUNT OF DEPOSIT (Do NOT type, please print.)

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DOLLARS										CENTS		

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IRS USE ONLY

Darken only one TYPE OF TAX		a n d	Darken only one TAX PERIOD
<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

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Excise Taxes For Form 720, follow the instructions on the front page for Forms 941, 940, etc., **but** for exceptions see separate instructions for Form 720. For Form 990-PF, with net investment income, follow the instructions below for Form 1120, 990-C, etc.

Income Taxes (Form 1120, 990-C, 990-T, and 2438).—

To make a deposit for the current tax year for any quarter, darken **only** the 1st quarter box. Such deposits apply to estimated income tax payments.

Example 1: If your tax year ends on December 31, 1994, and a deposit for 1994 is being made between January 1 and December 31, 1994, darken the 1st quarter box.

Example 2: If your tax year ends on June 30, 1994, and a deposit for that fiscal year is being made between July 1, 1993 and June 30, 1994, darken the 1st quarter box.

To make a deposit for the prior tax year, darken **only** the 4th quarter box. Such deposits include the following:

- Deposits of balance due shown on the return (Forms 1120, 990-C, and 990-T (corporate filers), and Forms 990-PF and 990-T (trust filers)).
- Deposits of balance due shown on **Form 7004**, Application for Automatic Extension of Time To File Corporation Income Tax Return (be sure to darken the 1120, 990-C, or 990-T box as appropriate).
- Deposits of balance due (from Forms 990-T (trust filers) and 990-PF filers) shown on **Form 2758**, Application for Extension of Time To File Certain Excise, Income, Information, and Other Returns (be sure to darken the 990-PF or 990-T box as appropriate).
- Deposits of tax due shown on Form 2438 (darken the 1120 box).

Example 1: If your tax year ends on December 31, 1994, and a deposit for 1994 is being made after that date, darken the 4th quarter box.

Example 2: If your tax year ends on June 30, 1994, and a deposit for that fiscal year is being made after that date, darken the 4th quarter box.

How To Ensure Your Deposit is Credited to the Correct Account.—

1. Make sure your name and EIN are correct;
2. Prepare only one coupon for each type of tax deposit;
3. Darken only one box for the type of tax you are depositing; and
4. Darken only one box for the tax period for which you are making a deposit.

Telephone number.—A space is provided on the deposit coupon for you to enter your daytime telephone number. Our purpose for requesting it is to allow us to contact you if we have difficulty processing your deposit coupon.

Miscellaneous.—The IRS USE ONLY box is used during our processing to ensure proper crediting to your account. Do **not** darken this box when making a deposit.

Note: ***DO NOT** deposit delinquent taxes assessed by IRS. Pay those taxes directly to the IRS.*

How To Make Deposits.—Mail or deliver the completed coupon with the appropriate payment for the amount of the deposit to a qualified depository for Federal taxes or to the Federal Reserve bank (FRB) servicing your geographic area. Make checks or money orders payable to that depository or FRB. Federal agencies deposit at FRBs only. To help ensure proper crediting of your account, include your EIN, the type of tax (e.g., Form 940), and the tax period to which the payment applies on your check or money order.

Deposits at Depositories.—Authorized depositories are required to accept cash, postal money orders drawn to the order of the depository, or checks or drafts drawn on and to the order of the depository. If you want to make a tax deposit with a depository by a check drawn on another financial institution, you may do so only if the depository is willing to accept that payment as a deposit of Federal taxes.

Deposits at FRBs.—If you want to make a deposit at an FRB, you must make that deposit with the FRB servicing your area with a check or payment for which immediate credit is given according to the funds availability schedule of the receiving FRB. A personal check is not an immediate credit item. The FRB servicing your area can provide information regarding what are considered immediate credit items.

Timeliness of Deposits.—The IRS determines whether deposits are on time by the date they are received by an authorized depository or collected by an FRB. However, a deposit received by the authorized depository or FRB after the deposit due date will be considered timely if the taxpayer establishes that it was mailed in the United States on or before the second day before the due date.

Note: *If you are required to deposit any taxes more than once a month, any deposit of \$20,000 or more must be made by its due date to be timely.*

When To Make Deposits.—Instructions are provided in IRS publications and tax returns. Copies of these documents and other information concerning tax procedures can be obtained from most IRS offices.

Penalties.—You may be charged a penalty for not making deposits when due or in sufficient amounts, unless you have reasonable cause. This penalty may also apply if you mail or deliver Federal tax deposits to IRS offices, rather than to authorized depositories or FRBs. Additionally, **a trust fund recovery penalty may apply to any responsible person who willfully fails to collect, account for, and pay over trust fund taxes. For more information on penalties, see Circular E, Employer's Tax Guide.**