

**SCHEDULE A
(Form 941)**

(Rev. January 1993)
Department of the Treasury
Internal Revenue Service

Record of Federal Backup Withholding Tax Liability

▶ **Attach to Form 941 or Form 941E.**

OMB No. 1545-0029
Expires: 1-31-96

Name as shown on Form 941 (or Form 941E)	Employer identification number	Date quarter ended
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1 Adjusted total of backup withholding tax shown on Form 941 or 941E ▶

A. Daily Tax Liability—First Month of Quarter

1	8	15	22	29	
2	9	16	23	30	
3	10	17	24	31	
4	11	18	25		
5	12	19	26		
6	13	20	27		
7	14	21	28		

A Total tax liability for first month of quarter ▶ **A**

B. Daily Tax Liability—Second Month of Quarter

1	8	15	22	29	
2	9	16	23	30	
3	10	17	24	31	
4	11	18	25		
5	12	19	26		
6	13	20	27		
7	14	21	28		

B Total tax liability for second month of quarter ▶ **B**

C. Daily Tax Liability—Third Month of Quarter

1	8	15	22	29	
2	9	16	23	30	
3	10	17	24	31	
4	11	18	25		
5	12	19	26		
6	13	20	27		
7	14	21	28		

C Total tax liability for third month of quarter ▶ **C**

D Total for quarter (add lines **A**, **B**, and **C**). This must equal line 1 above ▶ **D**

Instructions

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 2 hr., 40 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 IRS and the Office of Management and Budget at the addresses listed in the instructions of the tax return with which this form is filed.

Purpose of Form.—Use Schedule A (Form 941) to report backup withholding liability if you treat backup withholding as a separate tax liability. When you treat backup withholding as a separate liability, show each tax liability on this schedule on the date the payment subject to backup withholding was made. You must report each tax liability, regardless of your deposit requirements. Use Schedule A (Form 941) even if you are a monthly depositor.

If you treat backup withholding as a separate tax liability, be sure to attach Schedule A (Form 941) to **Form 941**, Employer's Quarterly Federal Tax Return, or **Form 941E**, Quarterly Return of Withheld Federal Income Tax and Medicare Tax.

If you don't treat backup withholding as a separate tax liability, combine it with social security, Medicare, and income taxes withheld. Report the combined liability on Form 941 (line 20),

Form 941E (line 18), or **Schedule B (Form 941)**, Employer's Record of Federal Tax Liability.

If you treat backup withholding as a separate tax liability, deposit the withheld amounts following the same rules used for depositing social security, Medicare, and withheld income taxes. These rules are explained in **Circular E**, Employer's Tax Guide, section 13.

Deposit backup withholding tax with an authorized depository or the Federal Reserve bank or branch that serves your area. Include a **Form 8109**, Federal Tax Deposit Coupon, with each deposit. Darken the "Sch. A" box under the "Type of Tax" section on the coupon.

To avoid a possible penalty, do not mail deposits directly to the IRS. Records of your deposits will be sent to the IRS for crediting to your business accounts. Please see the instructions in the front of the coupon book for more information.