

Employer's Quarterly Federal Tax Return

American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the Virgin Islands

▶ See Circular SS for more information concerning employment tax returns.

Your name, address, employer identification number, and calendar quarter of return. (If not correct, please change.)

Name (as distinguished from trade name) _____ Date quarter ended _____

Trade name, if any _____ Employer identification number _____

Address (number and street) _____ City, state, and ZIP code _____

OMB No. 1545-0029
Expires: 5-31-93

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If address is different from prior return, check here

IRS Use

1	1	1	1	1	1	1	1	1	1	1	2	3	3	3	3	3	3	4	4	4						
5	5	5	6	7	8	8	8	8	8	8	9	9	9	10	10	10	10	10	10	10	10	10	10	10	10	10

If you do not have to file returns in the future, check here Date final wages paid ▶

If you are a seasonal employer, see **Seasonal Employers** on page 2 and check here ▶

Complete for First Quarter Only				
1	Number of employees (except household) employed in the pay period that includes March 12th.	1		
2-5				
6a	Taxable social security wages (Complete line 7) \$ _____ × 12.4% (.124) =	6a		
b	Taxable social security tips (line 7) \$ _____ × 12.4% (.124) =	6b		
7	Taxable Medicare wages and tips \$ _____ × 2.9% (.029) =	7		
8	Total social security and Medicare taxes (add lines 6a, 6b, and 7)	8		
9	Adjustment of social security and Medicare taxes (see instructions for required explanation) ▶	9		
10	Adjusted total of social security and Medicare taxes (line 8 as adjusted by line 9—see instructions). This should equal line IV below.	10		
11-16				
17	Total deposits for quarter, including overpayment applied from prior quarter, from your records ▶	17		
18	Balance due (subtract line 17 from line 10). This should be less than \$500. Pay to Internal Revenue Service ▶	18		
19	Overpayment, if line 17 is more than line 10, enter excess here ▶ \$ _____ and check if to be: <input type="checkbox"/> Applied to next return, or <input type="checkbox"/> Refunded.			

Record of Federal Tax Liability (You must complete if line 10 is \$500 or more and Schedule B (Form 941) is not required.)

See the instructions on page 4 for details before checking these boxes.

If you made deposits using the 95% rule, check here If you are a first time 3-banking-day depositor, check here

Date wages paid	Show tax liability here, not deposits . IRS gets deposit data from FTD coupons.					
	First month of quarter		Second month of quarter		Third month of quarter	
	A	I	Q			
▶ 1st through 3rd						
4th through 7th	B	J	R			
8th through 11th	C	K	S			
12th through 15th	D	L	T			
16th through 19th	E	M	U			
20th through 22nd	F	N	V			
23rd through 25th	G	O	W			
26th through the last	H	P	X			
▶ Total liability for month	I	II	III			

IV Total for quarter (add lines **I**, **II**, and **III**). **This should equal line 10 above.** ▶

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature ▶ _____ Print Your Name and Title ▶ _____ Date ▶ _____

General 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: **Recordkeeping** 9 hr., 49 min.; **Learning about the law or the form** 12 min.; **Preparing and sending the form to the IRS** 22 min.

If you have comments concerning the accuracy of these time estimates 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**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0029), Washington, DC 20503. **DO NOT** send the tax form to either of these offices. Instead, see **Where To File** below.

Important Reminder.—The wage bases for the two parts of the social security tax (social security and Medicare) are different. Employers can no longer combine and report the withholding as a single amount. Social security wages must be reported on line 6a, social security tips must be reported on line 6b, and Medicare wages and tips must be reported on line 7. The wage bases are \$55,500 for social security and \$130,200 for Medicare for 1992.

The cost of group-term life insurance in excess of \$50,000 provided former employees is subject to both the employer and employee portion of social security and Medicare taxes. Include the cost of the excess coverage on lines 6a and 7. Any uncollected social security and Medicare taxes must be reported as an adjustment on line 9.

Employee Social Security and Medicare Taxes Paid by Employer.—See Revenue Procedure 81-48, available from the Internal Revenue Service, 950 L'Enfant Plaza SW, Washington, DC 20024, Attention: IN:C:TPS, for details on reporting these employees' wages. This does not apply to employee social security and Medicare taxes paid for household workers or farmworkers.

Fringe Benefits and Sick Pay.—For details and special rules concerning these items, see the November 1991 revision of **Circular SS**, Federal Tax Guide for Employers in the Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands.

Purpose of Form.—Use this form to report social security and Medicare taxes for workers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the Virgin Islands.

Instructions for filling in Form 941SS and payment of social security and Medicare taxes start on this page. Special instructions for employers of household and agricultural employees appear below.

Additional instructions are in Circular SS, which contains information explaining the employers and employees liable for these taxes, the types of payments (including tips and taxable fringe benefits) defined by law as

“wages,” the computation and deduction of employee tax, how to adjust errors, and other facts employers need to know to comply with the law. Circular SS is available upon request.

Who Must File.—If you have one or more employees, you must file a return for the first quarter in which you pay wages subject to social security and Medicare taxes, and for each quarter thereafter. Use Form 941SS if your principal place of business is in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, or the Virgin Islands, or if you have employees who are subject to income tax withholding for these jurisdictions.

Note: *If you go out of business or stop paying wages, file a final return. Be sure to fill in the entries above line 1.*

Once you have filed a return, a preaddressed Form 941SS will be sent to you every 3 months. If the form fails to reach you, request one in time to file.

Seasonal Employers.—Seasonal filers no longer file for quarters when they regularly have no tax liability because they have paid no wages. To alert the IRS that you will not have to file a return for one or more quarters during the year, check the Seasonal employer box above line 1 on page 1. The IRS will mail two Forms 941SS to the seasonal filer once a year after March 1. The preprinted label will not include the date the quarter ended. **You must enter the date the quarter ended when you file the return.** The IRS will generally not inquire about unfiled returns if at least one taxable return is filed each year. However, you must check the Seasonal employer box on every quarterly return you file. Otherwise, the IRS will expect a return to be filed for each quarter.

When To File.—A return must be filed for each quarter of the calendar year, as follows:

Quarter	Ending	Due Date
Jan.-Feb.-Mar.	March 31	April 30
Apr.-May-June	June 30	July 31
July-Aug.-Sept.	Sept. 30	Oct. 31
Oct.-Nov.-Dec.	Dec. 31	Jan. 31

However, if the return shows timely deposits in full payment of the taxes due for the entire quarter, the return may be filed on or before the 10th day of the 2nd month following the quarter. If the due date for filing a return falls on a Saturday, Sunday, or legal holiday, you may file the return on the next business day.

Where To File.—Internal Revenue Service Center, Philadelphia, PA 19255.

Where To Obtain Forms.—

American Samoa.—U.S. Internal Revenue Service, c/o Treasurer, Government of American Samoa, Suite 111, Pago Plaza, Pago Pago, AS 96799.

Guam.—U.S. Internal Revenue Service, 4th Floor, Pacific Daily News Building, P.O. Box 3645, Agaña, GU 96910.

Commonwealth of the Northern Mariana Islands.—Administrator, CNMI Social Security System, Saipan, MP 96960.

Virgin Islands.—U.S. Internal Revenue Service, Federal Building & Courthouse, Room 216, Veterans Dr., St. Thomas, VI 00801. Employers in the Virgin Islands can now use a toll-free number, 1-800-829-3182, to contact the IRS.

Employer Identification Number (EIN), Name, and Address.—Use the preaddressed Form 941SS mailed to you. If you lose it, request another.

If you are liable for social security and Medicare taxes and have not applied for an identification number, file with your Internal Revenue Service Representative a **Form SS-4**, Application for Employer Identification Number, available upon request.

If you do not have a number by the time a return is due, write “Applied for” and the date you applied in the space shown for the number. If you do not have a number by the time a tax deposit is due, send your payment to the Internal Revenue Service Center where you file your returns. Make it payable to the Internal Revenue Service and show on it your name (as shown on Form SS-4), address, kind of tax, period covered, and date you applied for an EIN. For more information about an EIN, see **Pub. 583**, Taxpayers Starting a Business.

Note: *Always make certain that the EIN on the form you file matches the EIN assigned to your business by the IRS. Filing a Form 941SS with an incorrect EIN or using another business' EIN may result in penalties and delays in processing your return.*

Forms W-2AS, W-2GU, W-2CM, W-2VI, and W-3SS.—By January 31, give Forms W-2AS, W-2GU, W-2CM, or W-2VI to employees who worked for you the previous year.

By the last day of February, send Copy A of all Forms W-2AS, W-2GU, W-2CM, and W-2VI issued for the previous year to the Social Security Administration (SSA). Send them with Copy A of Form W-3SS to the Social Security Administration, Data Operations Center, Wilkes-Barre, PA 18769.

By the last day of February, send Copy 1 of all Forms W-2AS with Copy 1 of Form W-3SS to the American Samoa Tax Office, Government of American Samoa, Pago Pago, AS 96799.

We will mail you a Form W-3SS during the fourth quarter as part of Circular SS. If you do not receive it or if you file a final return on Form 941SS before the end of the year, get Form W-3SS from the Internal Revenue Service Representative or the Service Center. When you file a final return with IRS, also file a final Form W-3SS.

Penalties and Interest.—The law provides penalties for filing a return late, paying taxes late, or for making deposits late, unless reasonable cause is shown for the delay. If you are late in doing any of these, attach an explanation to your return.

There are also penalties for filing false or fraudulent returns, submitting bad checks, and willfully failing to collect and pay tax, furnish statements to employees, keep records, and file returns. See Circular SS for additional information.

Caution: *A 100% penalty may apply where social security and Medicare taxes that should be withheld are not withheld or are not paid to the IRS. Under this penalty, certain officers or employees of a corporation, or certain members or employees of a partnership become personally liable for the payments of the taxes and are penalized an equal amount.*

Interest will be charged on unpaid taxes as provided by the Internal Revenue Code.

Special Instructions for Employers of Agricultural and Household Employees

Household Employees.—Social security and Medicare taxes apply for each employee to

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▶ See Circular SS for more information concerning employment tax returns.

Your name, address, employer identification number, and calendar quarter of return as shown on original.

Name (as distinguished from trade name)

Date quarter ended

Trade name, if any

Employer identification number

Address (number and street)

City, state, and ZIP code

YOUR COPY

If you do not have to file returns in the future, check here

Date final wages paid ▶

If you are a seasonal employer, see **Seasonal Employers** on page 2 and check here ▶

Complete for First Quarter Only				
1	Number of employees (except household) employed in the pay period that includes March 12th.		1	
2-5				
6a	Taxable social security wages (Complete line 7)	\$	× 12.4% (.124) =	6a
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9	Adjustment of social security and Medicare taxes (see instructions for required explanation) ▶			9
10	Adjusted total of social security and Medicare taxes (line 8 as adjusted by line 9—see instructions). This should equal line IV below.			10
11-16				
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See the instructions on page 4 for details before checking these boxes.

If you made deposits using the 95% rule, check here If you are a first time 3-banking-day depositor, check here

Date wages paid		Show tax liability here, not deposits . IRS gets deposit data from FTD coupons.					
		First month of quarter		Second month of quarter		Third month of quarter	
DO NOT Show Federal Tax Deposits Here	1st through 3rd	A		I		Q	
	4th through 7th	B		J		R	
	8th through 11th	C		K		S	
	12th through 15th	D		L		T	
	16th through 19th	E		M		U	
	20th through 22nd	F		N		V	
	23rd through 25th	G		O		W	
	26th through the last	H		P		X	
▶ Total liability for month		I		II		III	

IV Total for quarter (add lines **I**, **II**, and **III**). **This should equal line 10 above.** ▶

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature ▶ Print Your Name and Title ▶ Date ▶

whom an employer pays cash wages of \$50 or more in a calendar quarter for domestic service in a private (nonfarm) home.

Report them on **Form 942**, Employer's Quarterly Tax Return for Household Employees. But if you are a sole proprietor and file Form 941SS for business employees, you can include your household employees on it.

Agricultural Employees.—Agricultural wages must be reported on **Form 943**, Employer's Annual Tax Return for Agricultural Employees, and not on Form 941SS. An agricultural employer should ask the Internal Revenue Service Representative to have his or her name placed on the mailing list to receive Form 943. Household employees in a private home on a farm operated for profit are agricultural employees.

Specific Instructions

Line 1. Number of employees.—Complete for the January–March calendar quarter only. Do not include household employees, persons who received no pay during the pay period, pensioners, or members of the Armed Forces. If you have only household employees in the pay period, show -0- on this line.

Line 6a. Taxable social security wages.—Show the total wages (before deductions and excluding tips) subject to social security tax that you paid to each employee during the quarter. Include the employee tax you paid for your employees rather than deducting it from their wages. Also include any sick pay and taxable fringe benefits subject to social security taxes. After you report \$55,500 for an employee in 1992, including tips, do not report any amount you later paid the employee in the year. See line 7 below for Medicare tax. If none of the payments are subject to social security tax, enter -0-.

Line 6b. Taxable social security tips.—Cash tips, including tips paid over by you to the employee for charge customers, that total \$20 or more in a month must be reported to you by the employee by the 10th day of the next month. Show the total amount of tip income the employee reported during the quarter on the written reports or **Forms 4070**, Employee's Report of Tips to Employer, regardless of whether the employee tax (6.2% of total) has been withheld. When the combined total of tips and wages reported for social security tax purposes reaches \$55,500, no additional tips should be reported on this line.

Line 7. Taxable Medicare wages and tips.—Use this line to report all wages and tips subject to the Medicare tax. Stop reporting when an employee's wages and tips reach \$130,200 for 1992. If none of the payments are subject to the Medicare tax, enter -0- and attach a statement explaining why the wages are not subject to the Medicare tax. Include all tips your employees reported during the quarter, even if you were not able to withhold the employee tax (1.45%). However, see line 9 instructions below.

Line 9. Adjustment of social security and Medicare taxes.—Use line 9 to correct errors in tax reported on an earlier return. If you report both an underpayment and an overpayment, show only the difference. Except for fractions of cents or third-party sick pay, explain any amount on line 9 on **Form 941c**, Statement to Correct Information, or attach a statement showing: (a) what the error was, (b) ending date of

each quarter in which the error was made and the amount of the error, (c) quarter in which you found the error, (d) that you repaid employee tax or got each affected employee's written consent to this refund or credit if the entry corrects an overcollection, (e) if the entry corrects tax overcollected in an earlier year, that you got from the employee a written statement that he or she has not claimed a refund or credit for the amount and will not claim one.

Show on Form 941c or include in the statement the total wages or tips for all your employees as previously reported and as corrected. Since Form W-2AS, W-2GU, W-2CM, or W-2VI is used by the SSA to post the employee's wages to his or her earnings record, you must give a corrected form to the employee if a form was issued showing any incorrect information. Use **Form W-2c**, Statement of Corrected Income and Tax Amounts. Give employees Copies B and C of Form W-2c. File Copies A and 1 along with **Form W-3c**, Transmittal of Corrected Income and Tax Statements, with the local tax department and the Social Security Administration Data Operations Center.

Adjustments of tax on tips.—Include on line 9 the total uncollected employee tax for lines 6b and 7. Attach a statement explaining each adjustment. (See Circular SS for details.)

Adjustment of social security tax on third-party sick pay.—Deduct on line 9 the tax on third-party sick pay for which you are not responsible, and write "Sick pay" in the margin.

Adjustments of tax on group-term life insurance.—Include on line 9 the total uncollected employee social security and Medicare taxes for group-term life insurance in excess of \$50,000. The uncollected employee taxes are treated in the same manner as uncollected employee taxes on tips. See Circular SS for more details.

Fractions of cents.—If there is a difference between the total tax on line 8 and the total deducted from your employees' wages or tips plus employer contributions because of fractions of cents added or dropped in collecting the tax, report the difference on line 9. If this difference is the only entry, write "Fractions only" in the margin of the form.

Line 10. Adjusted total of social security and Medicare taxes.—Add line 9 to line 8 if you are reporting additional tax for an earlier quarter. Subtract line 9 from line 8 if you are decreasing the taxes reported for an earlier quarter.

Line 17. Total deposits for quarter.—Enter the total deposits of social security and Medicare taxes for the quarter including any overpayment applied from the previous quarter.

Line 18. Balance due.—If you deposited all taxes when due, any balance on this line will be less than \$500.

Line 19. Overpayment.—If you deposited more than the correct amount for a quarter, you can have the overpayment refunded or applied to your next return. Also, the IRS may apply your overpayment to any past due tax account that we have under your EIN.

Completing the Record of Federal Tax Liability (ROFT)

Note: This is a record of when you were liable for taxes, NOT a record of when you made a deposit.

(a) Line 10 is less than \$500.—You do not have to complete the ROFT.

(b) Your tax liability is \$500 or more, but less than \$3,000 for each month of the quarter.—Only enter your total liability for each month on the Total lines (I, II, and III). No other entries are required on lines A through X.

(c) Your tax liability is \$3,000 or more for at least 1 month during the quarter.—Each month is divided into eight deposit periods (called eighth-monthly periods) that end on the 3rd, 7th, 11th, 15th, 19th, 22nd, 25th, and last day of the month, as shown in the ROFT. Find the eighth-monthly periods during the quarter in which you had a payday. Make entries only on the lines next to these periods. (For example, if you pay wages on the 1st and 15th of each month, complete lines A, D, I, L, Q, T, and the monthly total lines.) Enter your tax liability (both the employee and employer shares of the taxes) for each eighth-monthly period during which you had a payday.

(d) Your tax liability is \$100,000 or more during any eighth-monthly period of the quarter.—DO NOT complete the ROFT. Instead, you must complete and attach **Schedule B (Form 941)**, Supplemental Record of Federal Tax Liability. You must enter the total of column 2 from Schedule B (Form 941) on line IV of the ROFT.

DO NOT show the amount of tax deposits in the ROFT. This information is obtained from the tax deposit coupon.

The total of the tax liability column (line IV) should equal *Adjusted total of social security taxes* (line 10). Otherwise, you may be charged a penalty.

Check the first box at the top of the *Record of Federal Tax Liability* only if you are making deposits using the 95% rule, explained in section 12 of Circular SS.

If this is the first time you are required to make a deposit within 3 banking days after the end of an eighth-monthly period, you may deposit the taxes by the 15th day of the next month (instead of within 3 banking days after the eighth-monthly period) if you meet all of the following conditions:

- You were not required to deposit taxes for any eighth-monthly period during the four quarters preceding the current quarter.
- You were not required to deposit taxes for any eighth-monthly period during earlier months of this quarter.
- Your total undeposited taxes at the end of any eighth-monthly period during this month are less than \$10,000.

Check the second box at the top of the *Record of Federal Tax Liability* only if you qualify for this exception, and attach a statement showing your net taxes for each of the preceding four calendar quarters.

How To Make Deposits

Use **Form 8109**, Federal Tax Deposit Coupon, to deposit your taxes. See Circular SS for information and rules about Federal tax deposits.

Do not use the deposit coupons to pay delinquent taxes for which you have received a notice from the IRS. These payments should be sent directly to your Internal Revenue Service Center along with a copy of any related notice the IRS sent you.

Signature.—Be sure to sign the return.