

This update supplements Publication 4436, General Rules and Specifications for Substitute Form 941, Schedule B (Form 941), Schedule D (Form 941), Schedule R (Form 941), and Form 8974 (Rev. April 2018), and provides additional information for filers of substitute forms. Substitute form filers should rely on this update for the changes described, which will be incorporated into the next revision of the publication.

Under sections 1.1.03(4) [page 2] and 1.11.03 [page 10], the mailing address for the Substitute Forms Program has changed to:

Internal Revenue Service
Attention: Substitute Forms Program
SE:W:CAR:MP:P:TP
1111 Constitution Ave. NW, Room 6554
Washington, DC 20224

Revenue Procedure 2018-24

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Dated April 30, 2018

Publication 4436

General Rules and Specifications for Substitute Form 941, Schedule B (Form 941), Schedule D (Form 941), Schedule R (Form 941), and Form 8974



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NOTE. This revenue procedure will be reproduced as the next revision of IRS Publication 4436, General Rules and Specifications for Substitute Form 941, Schedule B (Form 941), Schedule D (Form 941), Schedule R (Form 941), and Form 8974.

Rev. Proc. 2018-24

TABLE OF CONTENTS

Part 1 –

Section 1.1 – Purpose	<u>1</u>
Section 1.2 – Reminders	<u>3</u>
Section 1.3 – General Requirements for Reproducing IRS Official Form 941, Schedule B, Schedule D, Schedule R, and Form 8974	<u>4</u>
Section 1.4 – Reproducing Form 941, Schedule B, Schedule D, Schedule R, and Form 8974 for Software-Generated Paper Forms	<u>5</u>
Section 1.5 – Specific Instructions for Schedule D	<u>7</u>
Section 1.6 – Specific Instructions for Schedule R	<u>7</u>
Section 1.7 – Specific Instructions for Form 8974	<u>8</u>
Section 1.8 – OMB Requirements for Substitute Forms	<u>9</u>
Section 1.9 – Order Forms and Instructions	<u>9</u>
Section 1.10 – Effect on Other Documents	<u>9</u>
Section 1.11 – Helpful Information	<u>10</u>
Section 1.12 – Exhibits	<u>11</u>

Part 1

Section 1.1 – Purpose

.01 The purpose of this revenue procedure is to provide general rules and specifications from the IRS for paper and computer-generated substitutes for Form 941, Employer's QUARTERLY Federal Tax Return; Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors (referred to in this revenue procedure as "Schedule B"); Schedule D (Form 941), Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations (referred to in this revenue procedure as "Schedule D"); Schedule R (Form 941), Allocation Schedule for Aggregate Form 941 Filers (referred to in this revenue procedure as "Schedule R"); and Form 8974, Qualified Small Business Payroll Tax Credit for Increasing Research Activities.



Before creating a substitute Form 941, see Pub. 1167, General Rules and Specifications for Substitute Forms and Schedules, for additional rules and specifications for payment vouchers (Vouchers), printing in margins (Marginal Printing), and additional instructions (Additional Instructions for All Forms).

Note. Substitute territorial forms (941-PR, Planilla para la Declaración Federal TRIMESTRAL del Patrono; 941-SS, Employer's QUARTERLY Federal Tax Return (American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands); and Anexo B (Formulario 941-PR), Registro de la Obligación Contributiva para los Despositantes de Itinerario Bisemanal) should also conform to the specifications outlined in this revenue procedure.

.02 This revenue procedure provides information for substitute Form 941, Schedule B, Schedule D, Schedule R, and Form 8974. If you need more in-depth information on who must complete these forms and how to complete them, see the Instructions for Form 941, Instructions for Schedule B, Instructions for Schedule D, instructions included with Schedule R, Instructions for Form 8974, and Pub. 15, Employer's Tax Guide, or visit IRS.gov.

Note. Failure to produce acceptable substitutes of the forms and schedules listed in this revenue procedure may result in delays in processing and penalties.

.03 Forms that completely follow the guidelines in this revenue procedure and are exact replicas of the official IRS forms do not need to be submitted to the IRS for specific approval. Substitute forms and schedules need to be scanned using IRS scanning equipment.

If you are uncertain of any specification and want clarification, do the following.

1. Submit a letter citing the specification.
2. State your understanding of the specification.
3. Enclose an example (if appropriate) of how the form would appear if produced using your understanding.
4. Be sure to include your name, complete address, phone number, and, if applicable, your email address with your correspondence. Send your request to SCRIPS@IRS.gov or SubstituteForms@IRS.gov, or use the following address.

Internal Revenue Service
Attn: Substitute Forms Program
SE:W:CAR:MP:P:TP
5000 Ellin Road, C6-440
Lanham, MD 20706

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 in Portable Document Format (PDF) to SCRIPS@IRS.gov. 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. Submitters must not include any “live” taxpayer data on any substitute form submitted for review.

.05 The following six-digit form ID codes are used on Form 941, the schedules for Form 941, and Form 8974.

- **Official paper forms:** 950117 (Form 941, page 1); 950217 (Form 941, page 2); 960311 (Schedule B); 950417 (Schedule R, page 1); 950517 (Schedule R, page 2); 950613 (Schedule R, page 3); and 950817 (Form 8974).
- **Substitute 6x10 grids:** 970117 (Form 941, page 1); 970217 (Form 941, page 2); 970311 (Schedule B); 970417 (Schedule R, page 1); 970517 (Schedule R, page 2); 970617 (Schedule R, page 3); and 970817 (Form 8974).

Generally, the last two digits of the form ID code represent the last year in which the IRS made major formatting changes to the layout of the form.

Note. Page 3 of Schedule R is not required to be filed with the IRS as part of a substitute Schedule R. However, if page 3 of the substitute Schedule R is filed, it must include the form ID code.

.06 This revenue procedure will be updated only if there are major formatting changes to the layout of the forms or there are other changes that impact the processing of substitute forms.

Section 1.2 – Reminders

.01 Qualified small business payroll tax credit for increasing research

activities. For tax years beginning after December 31, 2015, a qualified small business may elect to claim up to \$250,000 of its credit for increasing research activities as a payroll tax credit against the employer's share of social security tax. The portion of the credit used against the employer's share of social security tax is allowed in the first calendar quarter beginning after the date that the qualified small business filed its income tax return. The election and determination of the credit amount that will be used against the employer's share of social security tax is made on Form 6765, Credit for Increasing Research Activities. The amount from Form 6765, line 44, must then be reported on Form 8974, Qualified Small Business Payroll Tax Credit for Increasing Research Activities. Form 8974 is used to determine the amount of the credit that can be used in the current quarter. The amount from Form 8974, line 12, is reported on Form 941, line 11. If you are claiming the research payroll tax credit on your Form 941, you must attach Form 8974 to that Form 941.

.02 New certification program for professional employer organizations.

The Tax Increase Prevention Act of 2014 required the IRS to establish a voluntary certification program for professional employer organizations (PEOs). PEOs handle various payroll administration and tax reporting responsibilities for their business clients and are typically paid a fee based on payroll costs. To become and remain certified under the certification program, certified professional employer organizations (CPEOs) must meet tax status, background, experience, business location, financial reporting, bonding and other requirements described in sections 3511 and 7705 and related published guidance. The IRS began accepting applications for PEO certification in July 2016. Certification as a CPEO affects the employment tax liabilities of both the CPEO and its customers. A CPEO is generally treated as the employer of any individual performing services for a customer of the CPEO and covered by a contract described in section 7705(e)(2) between the CPEO and the customer (CPEO contract), but only for wages and other compensation paid to the individual by the CPEO. For more information, visit the IRS website at [IRS.gov/CPEO](https://www.irs.gov/CPEO).

CPEOs generally must file Form 941 and Schedule R electronically. For more information about a CPEO's requirement to file electronically, see Rev. Proc. 2017-14, 2017-3 I.R.B. 426, available at [IRS.gov/irb/2017-03_IRB/ar14.html](https://www.irs.gov/irb/2017-03_IRB/ar14.html).

Section 1.3 – General Requirements for Reproducing IRS Official Form 941, Schedule B, Schedule D, Schedule R, and Form 8974

.01 Submit substitute Form 941, Schedule B, Schedule D, Schedule R, and Form 8974 to the IRS for specifications review. Substitute Form 941, Schedule B, Schedule D, Schedule R, and Form 8974 that **completely conform** to the specifications contained in this revenue procedure do not require prior approval from the IRS, but should be submitted to SCRIPS@IRS.gov to ensure that they conform to IRS format and scanning specifications.

.02 Print the form on standard 8.5 inches wide by 11-inch paper.

.03 Use white paper that meets generally accepted weight, color, and quality standards (minimum 20 lb. 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 the substitute paper form as identical to the official form as possible.

.06 Print the substitute form using nonreflective black (not blue or other-colored) ink. Printing in an ink color other than black may reduce readability in the scanning process. This may result in figures being too faint to be recognizable.

.07 Use typefaces that are substantially identical in size and shape to the official form and use rules and shading (if used) that are substantially identical to those on the official form. Use font size as large as possible within the fields.

.08 In the same location as shown on the official IRS forms, print the six-digit form ID code (if one exists on the official form) on each form using nonreflective black, carbon-based, 12-point. The use of non-OCR-A font may reduce readability for scanning. Use the official form to develop your substitute form.

Note. Maintain as much white space as possible around the form ID code. Do not allow character strings to print adjacent to the code.

The year digits represent the last year in which the IRS made major formatting changes to the layout of the form. Therefore, the last two digits may not be the same as the current tax year. For tax year 2018 and until this revenue procedure is superseded, print “950117” on Form 941, page 1; “950217” on Form 941, page 2; “960311” on Schedule B; “950417” on Schedule R, page 1; “950517” on Schedule R, page 2; “950617” on Schedule R, page 3; and

"950817" on Form 8974. See *Section 1.4* for information on form ID codes for software-generated forms.

Note. Page 3 of Schedule R is not required to be filed with the IRS as part of a substitute Schedule R. However, if page 3 of the substitute Schedule R is filed, it must include the form ID code.

.09 Print the OMB number in the same location as on the official form. Be sure to include the OMB number on Form 941, Schedule B, Schedule D, Schedule R, and Form 8974.

.10 Print all entry boxes and checkboxes exactly as shown (**location and size**) on the official forms.

Note. Instead of a four-sided checkbox for the entry, just the bottom line of the box can be used as long as the location and size remain the same.

.11 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.

.12 Print "For Paperwork Reduction Act Notice, see separate instructions." at the bottom of Schedule B and Schedule D.

.13 Print "For Paperwork Reduction Act Notice, see the instructions." at the bottom of Schedule R.

.14 Print "Paperwork Reduction Act Notice, see the separate instructions." at the bottom of Form 8974.

.15 Do not print the form catalog number ("Cat. No.") at the bottom of the forms or instructions. Instead, print your IRS-issued three letter substitute form source code in place of the catalog number on the left at the bottom of page 1 of Form 941, Schedule B, Schedule D, Schedule R, and Form 8974.

Note. You can obtain a three-letter substitute form source code by requesting it by email at SubstituteForms@IRS.gov. Please enter "Substitute Forms" on the subject line.

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

Section 1.4 – Reproducing Form 941, Schedule B, Schedule D, Schedule R, and Form 8974 for Software-Generated Paper Forms

.01 You may use the PDF files to develop the layout for your forms. Draft forms found at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) can be used to develop interim formats until the forms are finalized. When forms become finalized, they are posted and can be found at [IRS.gov/Forms](https://www.irs.gov/Forms). You may use 6x10 grid formats to develop software versions of Form 941, Schedule B, Schedule D, Schedule R, and Form 8974. Please follow the specifications exactly to develop the fields.

.02 If you are developing software using the 6x10 grid, you may make the following modifications.

- “970117” for Form 941, page 1; “970217” for Form 941, page 2; “970311” for Schedule B; “970417” for Schedule R, page 1; “970517” for Schedule R, page 2; “970617” for Schedule R, page 3; and “970817” for Form 8974, as the form ID codes.

Note. Maintain as much white space as possible around the form ID code. Do not allow character strings to print adjacent to the code.

- Place all 6x10 grid boxes and entry spaces in the same field locations as indicated on the official forms.
- Use single lines for “Employer Identification Number (EIN)” and other entry areas in the entity section of Form 941, page 1; Schedule B; Schedule R, pages 1 and 2; and Form 8974.
- Reverse type is not needed as shown on the official form.
- **Do not** pre-print decimal points in the data boxes. However, where the amounts are required, the amounts should be printed with decimal points and place holders for cents.
- Delete the pre-printed formatting in any “date” boxes.
- Use a single box for “Personal Identification Number (PIN)” on 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 three-letter source code at the bottom of Form 941, page 1; Schedule B; Schedule D; Schedule R, page 1; or Form 8974. See *Section 1.3.15*.

.04 If producing only the data on the form, print your four-digit software industry vendor code on Form 941. The four-digit vendor code preceded by four zeros and a slash (0000/9876) must be pre-printed. If you have a valid vendor code issued to you through the National Association of Computerized Tax Processors (NACTP), you should use that code. If you do not have a valid vendor code, contact the NATCP via email at president@natcp.org for information on these codes.

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

.06 Print “For Paperwork Reduction Act Notice, see separate instructions.” at the bottom of Schedule B and Schedule D.

.07 Print “For Paperwork Reduction Act Notice, see the instructions.” at the bottom of Schedule R, page 1.

.08 Print “For Paperwork Reduction Act Notice, see the separate instructions.” at the bottom of Form 8974.

.09 Be sure to print the OMB number in the same location as on the official forms on substitute Form 941, Schedule B, Schedule D, Schedule R, and Form 8974.

.10 Do not print the form catalog number (“Cat. No.”) at the bottom of the forms or instructions.

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

.12 To ensure accurate scanning and processing, enter data on Form 941, Schedule B, Schedule D, Schedule R, and Form 8974 as follows.

- Display/print the name and EIN on all pages and attachments in the proper associated fields.
- Use 12-point (minimum 10-point) Courier font (where possible).
- Omit dollar signs, but use commas when showing amounts.
- Except for Form 941, lines 1 and 2, leave blank any data field with a value of zero.
- Enter negative amounts with a minus sign. For example, report “–10.59” instead of “(10.59).”

Note. The IRS prefers that you use a minus sign for negative amounts instead of parentheses or some other means. However, if your software only allows for parentheses in reporting negative amounts, you may use them.

Section 1.5 – Specific Instructions for Schedule D

.01 To properly file and to reduce delays and contact from the IRS, Schedule D must be produced as close as possible to the official form.

.02 Use Schedule D to explain why you have certain discrepancies. See the Instructions for Schedule D for more information. In many cases, the information on Schedule D helps the IRS resolve discrepancies without contacting you.

.03 If a substitute Schedule D is not submitted in similar format to the official IRS schedule, the substitutes may be returned, you may be contacted by the IRS, delays in processing may occur, and you may be subject to penalties.

Section 1.6 – Specific Instructions for Schedule R

.01 To properly file and to reduce delays and contact from the IRS, Schedule R and Continuation Sheets for Schedule R must be produced as close as possible to the official form.

Note. Do not present the information in spreadsheet or similar format. We may not be able to properly process nonconforming documents with an excessive number of entries. Complete as many Continuation Sheets for Schedule R (Schedule R, page 2) as necessary. If Continuation Sheets are not

used or they vary in form from the official form, processing may be delayed and you may be subject to penalties.

.02 Use Schedule R to allocate the aggregate information reported on Form 941 to each client. If you have more than 10 clients, complete as many Continuation Sheets for Schedule R as necessary. Attach Schedule R, including any Continuation Sheets, to your aggregate Form 941 and file it with your return. Enter your business information carefully.

Make sure all information exactly matches the information shown on the aggregate Form 941. Compare the total of each column on Schedule R, line 14 (including your information on line 13), to the amounts reported on the aggregate Form 941. For each column total of Schedule R, the relevant line from Form 941 is noted in the column heading. If the totals on Schedule R, line 14, do not match the totals on Form 941, there is an error that must be corrected before submitting Form 941 and Schedule R.

.03 Do:

- Develop and submit only conforming Schedules R.
- Follow the format and fields exactly as on the official Schedule R.
- Maintain the same number of entry lines on the substitute Schedule R as on the official form.

.04 Do not:

- Add or delete entry lines.
- Submit spreadsheets, database printouts, or similar formatted documents instead of using the Schedule R format to report data.
- Reduce or expand font size to add or delete extra data or lines.

.05 If substitute Schedules R and Continuation Sheets for Schedule R are not submitted in similar format to the official schedule, the substitutes may be returned, you may be contacted by the IRS, delays in processing may occur, and you may be subject to penalties.

Section 1.7 – Specific Instructions for Form 8974

.01 To properly file and to reduce delays and contact from the IRS, Form 8974 must be produced as close as possible to the official form.

.02 Use Form 8974 only if you are claiming the qualified small business payroll tax credit for increasing research activities.

.03 If a substitute Form 8974 is not submitted in similar format to the official IRS form, the substitutes may be returned, you may be contacted by the IRS, delays in processing may occur, and you may be subject to penalties.

Section 1.8 – OMB Requirements for Substitute Forms

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

- The Office of Management and Budget (OMB) approves all IRS tax forms that are subject to the Act.
- Each IRS form contains the OMB approval number, if assigned. The official OMB numbers may be found on the official IRS-printed forms.
- 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 the following.

- Any substitute form or substitute statement to a recipient must show the OMB number as it appears on the official form.
- For Form 941, Schedule B, Schedule D, Schedule R, and Form 8974, the OMB number (1545-0029) must appear exactly as shown on the official form.
- For Form 941, Schedule B, Schedule D, Schedule R, and Form 8974, the OMB number must use one of the following formats.
 1. OMB No. 1545–0029 (preferred).
 2. OMB # 1545–0029 (acceptable).

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

Section 1.9 – Order Forms and Instructions

.01 You can order forms and instructions at [IRS.gov/OrderForms](https://www.irs.gov/OrderForms).

Section 1.10 – Effect on Other Documents

.01 Revenue Procedure 2017-32, 2017-17 I.R.B. 1109, dated April 24, 2017, is superseded.

Section 1.11 – Helpful Information

.01 Please follow the specifications and guidelines to produce substitute Form 941, Schedule B, Schedule D, Schedule R, and Form 8974.

.02 These forms are subject to review and possible changes as required. Therefore, employers are cautioned against overstocking supplies of privately printed substitutes.

.03 Here is a review of references that were listed throughout this document.

- Form 941, Employer’s QUARTERLY Federal Tax Return.
- Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors (referred to in this revenue procedure as “Schedule B”).
- Schedule D (Form 941), Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations (referred to in this revenue procedure as “Schedule D”).
- Schedule R (Form 941), Allocation Schedule for Aggregate Form 941 Filers (referred to in this revenue procedure as “Schedule R”).
- Form 8974, Qualified Small Business Payroll Tax Credit for Increasing Research Activities.
- Substitute territorial forms (941-PR, 941-SS, and Anexo B (Formulario 941-PR)).
- Instructions for Form 941.
- Instructions for Schedule B (Form 941).
- Instructions for Form 8974.
- Pub. 15, Employer’s Tax Guide.
- SCRIPS@IRS.gov for submissions.
- SubstituteForms@IRS.gov for questions.
- For questions:

Internal Revenue Service
Attn: Substitute Forms Program
SE:W:CAR:MP:P:TP
5000 Ellin Road, C6-440
Lanham, MD 20706
- [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) for draft forms.
- [IRS.gov/Forms](https://www.irs.gov/Forms) for final forms.

Name (not your trade name)		Employer identification number (EIN)	
		950217	

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 section 11 of Pub. 15.

16 Check one: ☐ Line 12 on this return is less than \$2,500 or line 12 on the return for the prior quarter was less than \$2,500, and you didn't incur a \$100,000 next-day deposit obligation during the current quarter. If line 12 for the prior quarter was less than \$2,500 but line 12 on this return is \$100,000 or more, you must provide a record of your federal tax liability. If you are a monthly schedule depositor, complete the deposit schedule below; if you are a semiweekly schedule depositor, attach Schedule B (Form 941). 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, then go to Part 3.

Tax liability:	Month 1	1.81 in	
	Month 2	.	2.91 in
	Month 3	.	
	Total liability for quarter	.	Total must equal line 12.

☐ 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.

Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.

17 If your business has closed or you stopped paying wages ☐ Check here, and enter the final date you paid wages / / 1.10 in

18 If you are a seasonal employer and you don't have to file a return for every quarter of the year . . . ☐ Check here.

Part 4: May we speak with your third-party designee?

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

☐ Yes. Designee's name and phone number 2.40 in 1.50 in

Select a 5-digit Personal Identification Number (PIN) to use when talking to the IRS. 1.41 in

☐ No.

Part 5: Sign here. You MUST complete both pages of Form 941 and SIGN it.

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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign your name here

Date / / 1.10 in

Print your name here 1.90 in

Print your title here

Best daytime phone 1.50 in

Paid Preparer Use Only

Preparer's name

Preparer's signature

Firm's name (or yours if self-employed)

Address 3.60 in

City 2.50 in State .50 in

Check if you are self-employed ☐

PTIN 1.70 in

Date / /

EIN

Phone

ZIP code

Form 941-V, Payment Voucher

.50 in

▼ **Detach Here and Mail With Your Payment and Form 941.** ▼

Form 941-V Department of the Treasury Internal Revenue Service		Payment Voucher ▶ Don't staple this voucher or your payment to Form 941.		OMB No. 1545-0029 2018
1 Enter your employer identification number (EIN).		2 Enter the amount of your payment. ▶ Make your check or money order payable to "United States Treasury"		Dollars Cents
3 Tax Period ☐ 1st Quarter ☐ 3rd Quarter ☐ 2nd Quarter ☐ 4th Quarter		4 Enter your business name (individual name if sole proprietor). Enter your address. Enter your city, state, and ZIP code or your city, foreign country name, foreign province/county, and foreign postal code.		

2.92 in

.50 in

7.50 in

.50 in

.50 in

Schedule B (Form 941)

Department of the Treasury — Internal Revenue Service

(Also check quarter)

Schedule B (Form 941) (Rev. 1-2017)

Schedule D (Form 941):
Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations
 (Rev. June 2011) Department of the Treasury—Internal Revenue Service

OMB No. 1545-0029

Employer Identification Number (EIN) - 2.85 in

Name (not your trade name) 3.40 in

Trade name (if any) 3.70 in

Address 4.20 in

Number 2.60 in Street Suite or room number .50 in

City State ZIP code .90 in

Phone number 2.29 in

Tax Year of Discrepancies (Fill in) Format: YYYY 1.75 in

Type of Submission (Check one) 1.08 in

☐ Original 2.20 in

☐ Corrected

About this schedule

Each year the Internal Revenue Service (IRS) and the Social Security Administration (SSA) compare the totals on your Forms 941, *Employer's QUARTERLY Federal Tax Return*, with the totals on Forms W-2, *Wage and Tax Statement*, to verify that:

- The wages you reported on Forms 941 match those you reported on Forms W-2 (Copy A) so that your employees' social security earnings records are complete for benefit purposes; and
- You have paid the appropriate taxes.

Generally, the totals on your Forms W-2 (Copy A) should equal the totals you reported on Forms 941. Use this schedule if discrepancies exist between the totals you reported on those forms ONLY as a result of an acquisition, statutory merger, or consolidation. **In many cases, the information on this schedule should help the IRS resolve discrepancies without contacting you.** If you are an eligible employer who elects to use the alternate procedure set forth in Rev. Proc. 2004-53, explained in the instructions, you should file this schedule.

Read the separate instructions before you fill out this schedule.

Part 1: Answer these background questions.

1. Are you filing this schedule —

☐ After a statutory merger or consolidation? (See Rev. Rul. 62-60, 1962-1 C.B. 186 and Rev. Proc. 2004-53, 2004-2 C.B. 320.)

You are either: ☐ An acquired corporation or ☐ A surviving corporation.

OR

☐ After an acquisition and you are using the alternate procedure under Rev. Proc. 2004-53, 2004-2 C.B. 320?

You are either: ☐ A predecessor or ☐ A successor.

2. The effective date of the statutory merger/consolidation or acquisition is 1.70 in

MM / DD / YYYY

3. The OTHER PARTY in this transaction is . . .

Other party's EIN -

Other party's name 6.00 in

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

Phone number 2.30 in

Next

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 38791Y **Schedule D (Form 941) (Rev. 6-2011)**

Your EIN - 2.86 in

Name (not your trade name)

3.60 in

Other party's EIN

Tax Year of Discrepancies (Fill in)

80 in
Format: YYYY

Part 2: Tell us about the discrepancies with your returns.

	Column A	Column B	Column C
	Amount you reported to IRS for the tax year	- Amount you reported to SSA for the tax year	= The difference
	Totals from Forms 941 as corrected by any Forms 941-X	Totals from Forms W-2 (Copy A) as corrected by any Forms W-2c (Copy A)	
4. Social security wages	1.80 in	.20 in	
5. Medicare wages and tips			
6. Social security tips			
7. Federal income tax withheld			
8. Advance earned income credit (EIC) payments (for tax years ending before January 1, 2011)			

If you are filing for one transaction only, STOP here. If you are filing for more than one transaction, go to Part 3.

Part 3: Fill this part out ONLY if you are filing more than one Schedule D (Form 941) for any calendar year.

9. File one Schedule D (Form 941) for each separate transaction. This is schedule .70 in of . (Example: This is schedule 1 of 3.)

	Column A	Column B	Column C
	Amount you reported to IRS for the tax year for the employees affected by the transaction reported on this Schedule D (Form 941)	- Amount you reported to SSA for the tax year for the employees affected by the transaction reported on this Schedule D (Form 941)	= The difference
	Totals from Forms 941 as corrected by any Forms 941-X	Totals from Forms W-2 (Copy A) as corrected by any Forms W-2c (Copy A)	
10. Social security wages		5.80 in	
11. Medicare wages and tips			
12. Social security tips			
13. Federal income tax withheld			
14. Advance earned income credit (EIC) payments (for tax years ending before January 1, 2011)			

Schedule R (Form 941): Allocation Schedule for Aggregate Form 941 Filers
(Rev. January 2018)
Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Employer identification number (EIN) 15-0417

Name as shown on Form 941 Section 501(c)(3) Agent Certified Professional Employer Organization (CPEO)

Type of filer (check one): ☐ ☒

Report for calendar year: 150417

Check the quarter (same as Form 941):

☐ 1: January, February, March ☐ 2: April, May, June ☐ 3: July, August, September ☐ 4: October, November, December

Read the instructions before you complete Schedule R. Type or print within the boxes. Complete a separate line for the amounts allocated to each of your clients. The term "client" as used on this form includes the term "customer." See the instructions.

(a) Client's Employer identification number (EIN)	(b) Type of wages, tips, and other compensation (CPEO Use Only)	(c) Wages, tips, and other compensation allocated to the listed client EIN from Form 941, line 2	(d) Federal income tax withheld from wages, tips, and other compensation allocated to the listed client EIN from Form 941, line 3	(e) Total social security and Medicare taxes allocated to the listed client EIN from Form 941, line 5e	(f) Section 3121(q) Notice and Demand-Tax due on unreported tips allocated to the listed client EIN from Form 941, line 5f	(g) Qualified small business payroll tax credit for increasing research activities allocated to the listed client EIN from Form 941, line 11	(h) Total taxes after adjustments and credits allocated to the listed client EIN from Form 941, line 12	(i) Total deposits from Form 941, line 13, plus any payments made with the return allocated to the listed client EIN
1	1.00 in	.90 in						
2								
3								
4		1.10 in	1.29 in	1.10 in	1.29 in	1.00 in	1.09 in	1.21 in
5								
6								
7								
8								
9								
10								
11	Subtotals for clients. Add all amounts on lines 1 through 10	.50 in						
12	Enter the combined subtotal from line 2a of all Consolidation Sheets for Schedule R		.83 in					
13	Enter Form 941 amounts for your employees			.50 in				
14	Totals. Add lines 11, 12, and 13. The combined totals must match the related lines on the aggregate Form 941.				.83 in			

For Paperwork Reduction Act Notice, see the instructions.

www.irs.gov/Form941

Cat. No. 49301K

Schedule R (Form 941) (Rev. 1-2018)

Page of
 .50 in

Continuation Sheet for Schedule R (Form 941)

(Rev. January 2018)

950517

Report for calendar year:

Check the quarter (same as Form 941):

☐ 1: January, February, March

☐ 2: April, May, June

☐ 3: July, August, September

☐ 4: October, November, December

Employer identification number (EIN)

Name as shown on Form 941

Type of filer (check one):

☐ Section 3504 Agent

☐ Certified Professional Employer Organization (CPEO)

(a) Client's Employer identification number (EIN)	(b) Type of wages, tips, and other compensation (CPEO Use Only)	(c) Wages, tips, and other compensation allocated to the listed client EIN from Form 941, line 2	(d) Federal income tax withheld from wages, tips, and other compensation allocated to the listed client EIN from Form 941, line 3	(e) Total social security and Medicare taxes allocated to the listed client EIN from Form 941, line 5e	(f) Section 3121(q) Notice and Demand-Tax due on unreported tips allocated to the listed client EIN from Form 941, line 5f	(g) Qualified small business payroll tax credit for increasing research activities allocated to the listed client EIN from Form 941, line 11	(h) Total taxes after adjustments and credits allocated to the listed client EIN from Form 941, line 12	(i) Total deposits from Form 941, line 13, plus any payments made with the return allocated to the listed client EIN
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24 Subtotals for clients. Add lines 1 through 23. Include the subtotals from line 24 on line 12 of Schedule R.								

Schedule R (Form 941) (Rev. 1-2018)

19