

(EIN)

Employer identification number

-

Name (not your trade name)

Trade name (if any)

Address

Number

Street

Suite or room number

City

State

ZIP code

Report for this Quarter of 2012

(Check one.)

☐

1: January, February, March

☐

2: April, May, June

☐

3: July, August, September

☐

4: October, November, December

Prior-year forms are available at www.irs.gov/form941ss.

Read the separate instructions before you complete Form 941-SS. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

1

Number of employees who received wages, tips, or other compensation for the pay period including: *Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4)*

1

2

3

4

If no wages, tips, and other compensation are subject to social security or Medicare tax

☐ Check and go to line 6.

5a

Taxable social security wages

Column 1

×

.104

=

Column 2

5b

Taxable social security tips

×

.104

=

5c

Taxable Medicare wages & tips

×

.029

=

5d

Add Column 2 line 5a, Column 2 line 5b, and Column 2 line 5c

5d

5e

Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions)

5e

6

Total taxes before adjustments (add lines 5d and 5e)

6

7

Current quarter's adjustment for fractions of cents

7

8

Current quarter's adjustment for sick pay

8

9

Current quarter's adjustments for tips and group-term life insurance

9

10

Total taxes after adjustments. Combine lines 6 through 9

10

11

Total deposits for this quarter, including overpayment applied from a prior quarter and overpayment applied from Form 941-X or Form 944-X

11

12a

COBRA premium assistance payments (see instructions)

12a

12b

Number of individuals provided COBRA premium assistance

13

Add lines 11 and 12a

13

14

Balance due. If line 10 is more than line 13, enter difference and see instructions

14

15

Overpayment. If line 13 is more than line 10, enter difference

Check one: ☐ Apply to next return. ☐ Send a refund.

► You MUST complete both pages of Form 941-SS and SIGN it.

Next ►

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 *Pub. 80 (Circular SS)*, section 8.

16 Check one: ☐ Line 10 on this return is less than \$2,500 or line 10 on the return for the prior quarter was less than \$2,500, and you did not incur a \$100,000 next-day deposit obligation during the current quarter. If line 10 for the prior quarter was less than \$2,500 but line 10 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	
Month 2	
Month 3	

Total liability for quarter ☐ **Total must equal line 10.**

☐ 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-SS.

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 .

18 If you are a seasonal employer and you do not 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

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

☐ No.

Part 5: Sign here. You MUST complete both pages of Form 941-SS 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

Print your name here

Print your title here

Best daytime phone

Paid Preparer Use Only

Check if you are self-employed . . . ☐

Preparer's name

PTIN

Preparer's signature

Date

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

EIN

Address

Phone

City

State

ZIP code

Form 941-V(SS), Payment Voucher

Purpose of Form

Complete Form 941-V(SS), Payment Voucher, if you are making a payment with Form 941-SS, Employer's QUARTERLY Federal Tax Return. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

If you have your return prepared by a third party and make a payment with that return, please provide this payment voucher to the return preparer.

Making Payments With Form 941-SS

To avoid a penalty, make your payment with Form 941-SS **only if**:

- Your net taxes for either the current quarter or the preceding quarter (line 10) on Form 941-SS are less than \$2,500, you did not incur a \$100,000 next-day deposit obligation during the current quarter, and you are paying in full with a timely filed return, or
- You are a monthly schedule depositor making a payment in accordance with the Accuracy of Deposits Rule. See section 8 of Pub. 80 (Circular SS), Federal Tax Guide for Employers in the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands, for details. In this case, the amount of your payment may be \$2,500 or more.

Otherwise, you must make deposits by electronic funds transfer. See section 8 of Pub. 80 (Circular SS) for deposit instructions. Do not use Form 941-V(SS) to make federal tax deposits.

Caution. Use Form 941-V(SS) when making any payment with Form 941-SS. However, if you pay an amount with Form 941-SS that should have been deposited, you may be subject to a penalty. See Deposit Penalties in section 8 of Pub. 80 (Circular SS).

Specific Instructions

Box 1—Employer identification number (EIN). If you do not have an EIN, you may apply for one online. Go to IRS.gov and click on the *Apply for an EIN Online* link. You may also apply for an EIN by calling 1-800-829-4933, or you can fax or mail Form SS-4, Application for Employer Identification Number. If you have not received your EIN by the due date of Form 941-SS, write "Applied For" and the date you applied in this entry space.

Box 2—Amount paid. Enter the amount paid with Form 941-SS.

Box 3—Tax period. Darken the circle identifying the quarter for which the payment is made. Darken only one circle.

Box 4—Name and address. Enter your name and address as shown on Form 941-SS.

• Enclose your check or money order payable to the "United States Treasury." Be sure to enter your EIN, "Form 941-SS," and the tax period on your check or money order. Do not send cash. Do not staple Form 941-V(SS) or your payment to Form 941-SS (or to each other).

• Detach Form 941-V(SS) and send it with your payment and Form 941-SS to the address in the Instructions for Form 941-SS.

Note. You must also complete the entity information above Part 1 on Form 941-SS.



▼ Detach Here and Mail With Your Payment and Form 941-SS. ▼



Form **941-V(SS)**

Department of the Treasury
Internal Revenue Service

Payment Voucher

► Do not staple this voucher or your payment to Form 941-SS.

OMB No. 1545-0029

2012

1 Enter your employer identification number (EIN).		2 Enter the amount of your payment. ►		Dollars	Cents
3 Tax period		4 Enter your business name (individual name if sole proprietor).			
<input type="radio"/> 1st Quarter	<input type="radio"/> 3rd Quarter	Enter your address.			
<input type="radio"/> 2nd Quarter	<input type="radio"/> 4th Quarter	Enter your city, state, and ZIP code.			

Privacy Act and Paperwork Reduction Act Notice.

We ask for the information on Form 941-SS to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle C, Employment Taxes, of the Internal Revenue Code imposes employment taxes on wages, including income tax withholding. Form 941-SS is used to determine the amount of the taxes that you owe. Section 6011 requires you to provide the requested information if the tax is applicable to you. Section 6109 requires you to provide your identification number. If you fail to provide this information in a timely manner or provide false or fraudulent information, you may be subject to penalties and interest.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books and records relating to a form or instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of

Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 941-SS will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** 10 hrs., 31 min.
- Learning about the law or the form** 47 min.
- Preparing, copying, assembling, and sending the form to the IRS** 1 hr.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 941-SS simpler, we would be happy to hear from you. You can email us at taxforms@irs.gov. Enter "Form 941-SS" on the subject line. Or write to: Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:M:S, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send Form 941-SS to this address. Instead, see *Where Should You File?* in the Instructions for Form 941-SS.