

IRS FORM 941

Instructions:

Select any any line or box for IRS instructions and QuickBooks information and troubleshooting steps.

Select Back to Form to get back to the main form.

For more information see:

- Form 941: <https://www.irs.gov/pub/irs-pdf/f941.pdf>
- Instructions for Form 941: <https://www.irs.gov/pub/irs-pdf/i941.pdf>

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Employer identification number (EIN) -

Name (not your trade name)

Trade name (if any)

Address
Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/country Foreign postal code

Report for this Quarter of 2018
 (Check one.)

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

Go to www.irs.gov/Form941 for instructions and the latest information.

Read the separate instructions before you complete Form 941. 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 Wages, tips, and other compensation 2

3 Federal income tax withheld from wages, tips, and other compensation 3

4 If no wages, tips, and other compensation are subject to social security or Medicare tax Check and go to line 6.

	Column 1	Column 2
5a Taxable social security wages	<input type="text"/> × 0.124 =	<input type="text"/>
5b Taxable social security tips	<input type="text"/> × 0.124 =	<input type="text"/>
5c Taxable Medicare wages & tips	<input type="text"/> × 0.029 =	<input type="text"/>
5d Taxable wages & tips subject to Additional Medicare Tax withholding	<input type="text"/> × 0.009 =	<input type="text"/>
5e Add Column 2 from lines 5a, 5b, 5c, and 5d		5e <input type="text"/>
5f Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions)		5f <input type="text"/>
6 Total taxes before adjustments. Add lines 3, 5e, and 5f		6 <input type="text"/>
7 Current quarter's adjustment for fractions of cents		7 <input type="text"/>
8 Current quarter's adjustment for sick pay		8 <input type="text"/>
9 Current quarter's adjustments for tips and group-term life insurance		9 <input type="text"/>
10 Total taxes after adjustments. Combine lines 6 through 9		10 <input type="text"/>
11 Qualified small business payroll tax credit for increasing research activities. Attach Form 8974		11 <input type="text"/>
12 Total taxes after adjustments and credits. Subtract line 11 from line 10		12 <input type="text"/>
13 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, or 944-X (SP) filed in the current quarter		13 <input type="text"/>
14 Balance due. If line 12 is more than line 13, enter the difference and see instructions		14 <input type="text"/>
15 Overpayment. If line 13 is more than line 12, enter the difference <input type="text"/> Check one: <input type="checkbox"/> Apply to next return. <input type="checkbox"/> Send a refund.		

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

Month 2

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 / / .

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

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

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.

X Sign your name here

Print your name here

Print your title here

Date / /

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

Line 1 - Number of employees

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

IRS Instructions:

Number of Employees Who Received Wages, Tips, or Other Compensation This Quarter

Enter the number of employees on your payroll for the pay period including March 12, June 12, September 12, or December 12, for the quarter indicated at the top of Form 941. Don't include:

- Household employees,
- Employees in nonpay status for the pay period,
- Farm employees,
- Pensioners, or
- Active members of the Armed Forces.

CAUTION !

If you enter "250" or more on line 1, you must file Forms W-2 electronically. For details, visit the SSA's Employer W-2 Filing Instructions & Information website at [SSA.gov/employer](https://www.ssa.gov/employer) or call the SSA at 1-800-772-6270.

How QuickBooks populates this line:

If you had any employees paid with a pay period that included the date of March 12 (for Q1), June 12 (for Q2), September 12 (for Q3), or December 12 (for Q4), they are counted here.

Pro Tip:

Remember this box only includes W2 employees that had a pay period that encompassed the 12th day of the week. If you paid more employees in total then included in this box that month that's normal, the IRS only cares about who got a check that included a period of the 12th.

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Line 2 - Wages, tips, and other compensation

2	Wages, tips, and other compensation	2	<input type="text"/>
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IRS Instructions:

Wages, Tips, and Other Compensation

Enter amounts on line 2 that would also be included in box 1 of your employees' Forms W-2. Include sick pay paid by a third party if you were given timely notice of the payments and the third party transferred liability for the employer's taxes to you. See the General Instructions for Forms W-2 and W-3 for details.

If you're a third-party payer of sick pay, don't include sick pay that you paid to policyholders' employees here if you

Pro Tip:

This box only includes wages subject to Federal Income Tax (FIT). If you pay wages or items to employees not taxable to FIT (but may be taxable to other taxes) they should not be included in this box. Likewise, deductions that exempt FIT, like 401(k) plans, will reduce the amount in line 2 compared to the employee's total wages subject to FIT.

How QuickBooks populates this line:

QuickBooks calculates the total wages, tips, bonuses, overtime pay, etc., that are subject to federal income tax, and paid to the employee during the reporting year. Wages earned in the reporting year, but paid in the following year, are not included. Certain deductions that are not taxable to federal income tax such as 401(k), pre-tax medical, fringe benefits, etc., can affect this box. Click to learn about the [Taxability of pay types and deductions](#) and how they affect this box.

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Line 2 - Wages, tips, and other compensation (continued)

2 Wages, tips, and other compensation

2

To verify your QuickBooks:

Online:

1. Select **Reports** and search for the **Payroll Details Report**.
2. Filter by the Quarter and include **All Employees**, then click **Run Report**.
3. Scroll to the bottom.. Review the total wages and deductions for the quarter affected, subtracting pre-tax items that are not included in Line 2 such as 401(k), pre-tax medical, fringe benefits, etc.

Desktop

1. Run the **Payroll Item Listing** report.
2. Filter the report, and in the Columns, uncheck everything but the **Payroll Item** and **Tax Tracking Type**.
3. Print the report.
4. Put a checkmark next to any item that has a tax-tracking type of:
 - Compensation

- Reported Tips
- Dependent Care FSA
- Section 457 Distribution
- Non-qual. Plan Distribution
- Fringe Benefits
- Other Moving Expenses
- 401(k)
- 403(b)
- 408(k)(6)SEP
- Elective 457(b)
- Simple IRA
- Taxable Grp Trm Life
- Med Care Flex Spend
- Premium Only/125
- SCorp Pd Med Premium
- HSA Co. (Taxable)
- HSA Emp. (Pretax)

5. Now run a Payroll Summary report for the quarter.
6. Click **Customize** Report.
7. Click the Filters tab.

8. Under Current filter choices, click Payroll Item. In the drop-down box in the middle, pick Multiple Payroll Items.
9. Check off all the payroll items you marked earlier. Line 2 is equal to the total of the Adjusted Gross Pay and Total Employer Taxes and Contributions.

If any of them should not track the way they are, then modify the payroll item:

1. Go to the **Payroll Item List**.
2. Double click the payroll item in question.
3. Click Next until you get to **Tax Tracking Type**.
4. Correct the tax-tracking type and click **Next** until you reach **Finish**. This will correct the form, but if the taxability changed, a Payroll Checkup should be run to correct the taxable wage bases.

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Line 3 – Federal Income tax withheld

3	Federal income tax withheld from wages, tips, and other compensation	3	<input type="text"/>
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IRS Instructions:

Federal Income Tax Withheld From Wages, Tips, and Other Compensation

Enter the federal income tax you withheld (or were required to withhold) from your employees on this quarter's wages, tips, taxable fringe benefits, and supplemental unemployment compensation benefits. Don't include any income tax withheld by a third-party payer of sick pay even if you reported it on Forms W-2. You will reconcile this difference on Form W-3. Also include here any excise taxes you were required to withhold on golden parachute payments (section 4999).

If you're a third-party payer of sick pay, enter the federal income tax you withheld (or were required to withhold) on third-party sick pay here.

Pro Tip:

Look for your total Federal Income Tax (FIT).

How QuickBooks populates this line:

QuickBooks adds the total of the Federal Withholding (FIT) from the paychecks for the quarter.

To verify your QuickBooks

- Online: Run a **Payroll Details Report**. Look for the FIT amount and compare the numbers.
- Desktop: Run a **Payroll Summary Report** for the quarter. The total of the Federal Withholding should equal line 3.
 - If you have DIY Payroll: If an employee's federal withholding is incorrect, enter a liability adjustment for that employee. The amount of the adjustment may then need to be collected from or refunded to the employee.

To prevent this from occurring in the future, obtain an updated W-4 from your employee, and:

Desktop:

1. Go to **Employee Center** and click the **Employees** Tab.
2. Double click the employee's name.
3. Change tabs to **Payroll Info**.
4. Click **Taxes**.
5. Correct the filing status and allowances as necessary.

Online:

1. Click **Workers > Employees** tab and click the employee name to access their **Employee details**.
2. Click **Edit Employee** to update the employee information.
3. Scroll to Step 4, withholding and click the Edit icon.
4. Update the withholding information as needed.

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Line 4 – . If No Wages, Tips, and Other Compensation Are Subject

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

Check and go to line 6.

IRS Instructions:

If No Wages, Tips, and Other Compensation Are Subject to Social Security or Medicare Tax .

..

If no wages, tips, and other compensation on line 2 are subject to social security or Medicare tax, check the box on line 4. If this question doesn't apply to you, leave the box blank. For more information about exempt wages, see section 15 of Pub. 15 and section 4 of Pub. 15-A, Employer's Supplemental Tax Guide.

CAUTION: If you're a government employer, wages you pay aren't automatically exempt from social security and Medicare taxes. Your employees may be covered by law or by a voluntary Section 218 Agreement with the SSA. For more information, see Pub. 963, Federal-State Reference Guide.

How QuickBooks populates this line:

QuickBooks does not check this box for you.

Pro Tip:

This box should only be marked if your company is not legally required to withhold and pay Social Security or Medicare tax.

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Line 5a - Taxable social security wages

5a Taxable social security wages . .



IRS Instructions:

Taxable social security wages.

Enter the total wages, sick pay, and taxable fringe benefits subject to social security taxes you paid to your employees during the quarter. For this purpose, sick pay includes payments made by an insurance company to your employees for which you received timely notice from the insurance company. See section 6 in Pub. 15-A for more information about sick pay reporting.

Enter the amount before deductions. Don't include tips on this line. For information on types of wages subject to social security taxes, see section 5 of Pub. 15.

TIP CAUTION ! For 2018, the rate of social security tax on taxable wages is 6.2% (0.062) each for the employer and employee or 12.4% (0.124) for both. Stop paying social security tax on and entering an employee's wages on line 5a when the employee's taxable wages (including tips) reach \$128,400 for the year. However, continue to withhold income and Medicare taxes for the whole year on wages and tips even when the social security wage base of \$128,400 has been reached. line 5a (column 1) x 0.124 = line 5a (column 2)

Pro Tip:

Like Social Security wages, Medicare wages are reduced by "pre-tax" deductions like health insurance, however most retirement plans such as 401(k)s are still be taxable to social security and will not reduce social security wages in box 5c.

How QuickBooks populates this line:

QuickBooks supplies Column 1 from the wage base for Social Security minus the wage base tips. Column 2 is a calculated amount.

To verify your QuickBooks

Online:

1. Select **Reports** and search for **Payroll Details Report**.
2. Next to **Date Range** select a quarter, then click **Run Report**.
3. Under **Total** view the wage totals and subtract the tips totals. The result should match column 1 in Line 5a.

Desktop

1. From the QuickBooks Desktop Reports menu, choose **Employees & Payroll**, and then **Payroll Summary**.
2. Click the **Customize** Report button.
3. Click the **Display** tab and select **Last Calendar Quarter** from the **Dates drop-down list**.
4. In the **Display** columns by drop-down list, select **Total Only**, and clear the **Hours and Rates** checkboxes.
5. Click the **Filters** tab.
6. Choose **Payroll Item** in the Filter drop-down list, and then choose **Selected payroll items** in the Payroll Item drop-down list.
7. In the Payroll Item window, select **Federal Withholding, Medicare Company, Medicare Employee, Social Security Company, and Social Security Employee**. Clear any other selected items, and click **OK**.
8. Click **OK** to return to the Payroll Summary report.
9. Double-click the "Social Security Employee Total" amount to display the Transactions by Payroll Item report. The Wage Base column total minus the Wage Base (Tips) column total should equal line 5a, Column 1.

Line 5b - Taxable social security tips

5b Taxable social security tips . . . × 0.124 =

IRS Instructions:

Taxable social security tips.

Enter all tips your employees reported to you during the quarter until the total of the tips and wages for an employee reach \$128,400 for the year. Include all tips your employee reported to you even if you were unable to withhold the employee tax of 6.2%. Don't include service charges on line 5b.

Your employee must report cash tips to you by the 10th day of the month after the month the tips are received. The report should include charged tips (for example, credit and debit card charges) you paid over to the employee for charge customers, tips the employee received directly from customers, and tips received from other employees under any tip-sharing arrangement. Both directly and indirectly tipped employees must report tips to you. No report is required for months when tips are less than \$20. Employees may use Form 4070 (available only in Pub. 1244), or submit a written statement or electronic tip record.

Don't include allocated tips (described in section 6 of Pub. 15) on this line. Instead, report them on Form 8027. Allocated tips aren't reportable on Form 941 and aren't subject to withholding of federal income, social security, or Medicare taxes.

line 5b (column 1) x 0.124 = line 5b (column 2)

How QuickBooks populates this line:

QuickBooks supplies Column 1 from the wage base for Social Security minus the wage base tips. Column 2 is a calculated amount.

To verify your QuickBooks

Online:

1. Select **Reports** and search for **Payroll Details Report**.
2. Next to **Date Range** select a quarter, then click **Run Report**.
3. Under **Total** view the wage totals and subtract the tips totals. The result should match column 1 in Line 5a.

Desktop

1. From the QuickBooks Desktop Reports menu, choose **Employees & Payroll**, and then **Payroll Summary**.
2. Click the **Customize** Report button.
3. Click the **Display** tab and select **Last Calendar Quarter** from the **Dates drop-down list**.
4. In the **Display** columns by drop-down list, select **Total Only**, and clear the **Hours and Rates** checkboxes.
5. Click the **Filters** tab.
6. Choose **Payroll Item** in the Filter drop-down list, and then choose **Selected payroll items** in the Payroll Item drop-down list.
7. In the Payroll Item window, select **Federal Withholding, Medicare Company, Medicare Employee, Social Security Company, and Social Security Employee**. Clear any other selected items, and click **OK**.
8. Click **OK** to return to the Payroll Summary report.
9. Double-click the "Social Security Employee Total" amount to display the Transactions by Payroll Item report. The Wage Base column total minus the Wage Base (Tips) column total should equal line 5a, Column 1.

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Line 5d - Taxable wages & tips subject to Additional Medicare Tax withholding. E

5d Taxable wages & tips subject to Additional Medicare Tax withholding × 0.009 =

IRS Instructions:

Taxable wages & tips subject to Additional Medicare Tax withholding.

Enter all wages, tips, sick pay, and taxable fringe benefits that are subject to Additional Medicare Tax withholding. You're required to begin withholding Additional Medicare Tax in the pay period in which you pay wages in excess of \$200,000 to an employee and continue to withhold it each pay period until the end of the calendar year.

Additional Medicare Tax is only imposed on the employee. There is no employer share of Additional Medicare Tax. All wages that are subject to Medicare tax are subject to Additional Medicare Tax withholding if paid in excess of the \$200,000 withholding threshold.

For more information on what wages are subject to Medicare tax, see the chart, Special Rules for Various Types of Services and Payments, in section 15 of Pub. 15. For more information on Additional Medicare Tax, go to [IRS.gov/ADMT](https://www.irs.gov/ADMT).

Once wages and tips exceed the \$200,000 withholding threshold, include all tips your employees reported during the quarter, even if you were unable to withhold the employee tax of 0.9%.

line 5d (column 1) × 0.009 = line 5d (column 2)

How QuickBooks populates this line:

QuickBooks supplies the number for Column 1 from the wage base for Medicare Employee Addl Tax. Column 2 is a calculated amount, but it should match the amount of tax withheld as calculated by QuickBooks (within a few cents rounding difference).

To verify your QuickBooks result

Online:

1. Select **Reports** and search for **Payroll Details Report**.
2. Next to **Date Range** select a quarter, then click **Run Report**.
3. Find employees that grossed over \$200,000 for the year. The difference between the total and \$200,000 is what will appear in Line 5d column 1. (Example: Employee One made \$250,000. \$50,000 will be in box 5d column 1)

Desktop

1. From the QuickBooks Desktop Reports menu, choose **Employees & Payroll**, and then **Payroll Summary**.
2. Click the **Customize** Report button.
3. Click the **Display** tab and then select Last Calendar Quarter from the Dates drop-down list.
4. In the Display columns by drop-down list, select **Total Only**, and clear the **Hours and Rate** checkboxes.
5. Click the **Filters** tab.
6. Choose **Payroll Item** in the Filter drop-down list, and then choose Multiple payroll items in the Payroll Item dropdown list.
7. In the Payroll Item window, select **Medicare Employee Addl Tax**. Clear any other selected items, and click OK.
8. Click **OK** to return to the Payroll Summary report.
9. Double-click the "Medicare Employee Addl Tax Total" amount to display the Transactions by Payroll Item report. The Wage Base column total should equal line 5d, column 1. The Amount column total should equal line 5d, column 2 (within a few cents rounding difference).

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Line 5e - Total social security and Medicare taxes

5e Add Column 2 from lines 5a, 5b, 5c, and 5d

5e

IRS Instructions:

Total social security and Medicare taxes.

Add the column 2 amounts on lines 5a–5d. Enter the result on line 5e.

How QuickBooks populates this line:

How QuickBooks populates this line

QuickBooks adds together lines 5a, 5b, 5c, and 5d (column 2).

To verify your QuickBooks result

Use the troubleshooting steps for lines 5a, 5b, 5c, and 5d.

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Line 5f - Section 3121(q) Notice and Demand—Tax Due on Unreported Tips

5f Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions)

5f

IRS Instructions:

Section 3121(q) Notice and Demand—Tax Due on Unreported Tips

Enter the tax due from your Section 3121(q) Notice and Demand on line 5f. The IRS issues a Section 3121(q) Notice and Demand to advise an employer of the amount of tips received by employees who failed to report or underreported tips to the employer. An employer isn't liable for the employer share of the social security and Medicare taxes on unreported tips until notice and demand for the taxes is made to the employer by the IRS in a Section 3121(q) Notice and Demand. The tax due may have been determined from tips reported to the IRS on employees' Forms 4137, Social Security and Medicare Tax on Unreported Tip Income, or other tips that weren't reported to their employer as determined by the IRS during an examination. For additional information, see Rev. Rul. 2012-18, 2012-26 I.R.B. 1032, available at [IRS.gov/irb/2012-26_IRB/ar07.html](https://www.irs.gov/irb/2012-26_IRB/ar07.html).

Deposit the tax within the time period required under your deposit schedule to avoid any possible deposit penalty. The tax is treated as accumulated by the employer on the "Date of Notice and Demand" as printed on the Section 3121(q) Notice and Demand. The employer must include this amount on the appropriate line of the record of federal tax liability (Part 2 of Form 941 for a monthly schedule depositor or Schedule B (Form 941) for a semiweekly schedule depositor).

How QuickBooks populates this line:

QuickBooks does not check this box for you.

Pro Tip:

This box does not apply to allocated tips. The box is only applicable if you received a Section 3121(q) Notice of Demand from the IRS.

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Line 6 - Total Taxes Before Adjustments

6 Total taxes before adjustments. Add lines 3, 5e, and 5f 6

IRS Instructions:

Tax Adjustments

Enter tax amounts on lines 7–9 that result from current quarter adjustments. Use a minus sign (if possible) to show an adjustment that decreases the total taxes shown on line 6 instead of parentheses. Doing so enhances the accuracy of our scanning software. For example, enter “-10.59” instead of “(10.59).” However, if your software only allows for parentheses in entering negative amounts, you may use them.

Current quarter's adjustments. In certain cases, you must adjust the amounts you entered as social security and Medicare taxes in column 2 of lines 5a–5d to figure your correct tax liability for this quarter's Form 941. See section 13 of Pub.

Current quarter's adjustment for fractions of cents.

Enter adjustments for fractions of cents (due to rounding) relating to the employee share of social security and Medicare taxes withheld. The employee share of amounts shown in column 2 of lines 5a–5d may differ slightly from amounts actually withheld from employees' pay due to the rounding of social security and Medicare taxes based on statutory rates.

How QuickBooks populates this line:

QuickBooks calculates this amount by adding line 3, line 5d, and line 5e.

Pro Tip:

Adjustments are elaborated in boxes 7-9, pre tax deductions are not considered adjustments and do not change the total in this box.

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Line 7 - Current quarter's adjustment for fractions of cents

7 Current quarter's adjustment for fractions of cents 7

IRS Instructions:

Tax Adjustments

Enter tax amounts on lines 7–9 that result from current quarter adjustments. Use a minus sign (if possible) to show an adjustment that decreases the total taxes shown on line 6 instead of parentheses. Doing so enhances the accuracy of our scanning software. For example, enter “-10.59” instead of “(10.59).” However, if your software only allows for parentheses in entering negative amounts, you may use them.

Current quarter's adjustments. In certain cases, you must adjust the amounts you entered as social security and Medicare taxes in column 2 of lines 5a–5d to figure your correct tax liability for this quarter's Form 941. See section 13 of Pub.

Current quarter's adjustment for fractions of cents.

Enter adjustments for fractions of cents (due to rounding) relating to the employee share of social security and Medicare taxes withheld. The employee share of amounts shown in column 2 of lines 5a–5d may differ slightly from amounts actually withheld from employees' pay due to the rounding of social security and Medicare taxes based on statutory rates.

How QuickBooks populates this line:

QuickBooks automatically calculates the fractions of cents (within one dollar) of difference between the net taxes amount and the quarter's liability amount.

Pro Tip:

Because taxes on paychecks are calculated individually, rounding adjustments when calculating the entire quarter are inevitable from time to time. QuickBooks calculates this for you automatically as needed.

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Line 8 - Current quarter's adjustment for sick pay.

8	Current quarter's adjustment for sick pay	8	<input type="text"/>
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IRS Instructions:

Tax Adjustments

Enter tax amounts on lines 7–9 that result from current quarter adjustments. Use a minus sign (if possible) to show an adjustment that decreases the total taxes shown on line 6 instead of parentheses. Doing so enhances the accuracy of our scanning software. For example, enter “-10.59” instead of “(10.59).” However, if your software only allows for parentheses in entering negative amounts, you may use them.

Current quarter's adjustments. In certain cases, you must adjust the amounts you entered as social security and Medicare taxes in column 2 of lines 5a–5d to figure your correct tax liability for this quarter's Form 941. See section 13 of Pub.

Current quarter's adjustment for fractions of cents.

Current quarter's adjustment for sick pay. Enter the adjustment for the employee share of social security and Medicare taxes that were withheld and deposited by your third-party sick pay payer with regard to sick pay paid by the third-party. These wages should be included on line 5a, line 5c, and, if the withholding threshold is met, line 5d. If you're the third-party sick pay payer, enter the adjustment for any employer share of these taxes required to be paid by the employer.

How QuickBooks populates this line:

QuickBooks does not supply this number.

Pro Tip:

This box only applies to taxes withheld and paid by a third party provider, generally for short term or long term disability. You would NOT use this box for sick pay paid directly to your employees by the company filing the 941.

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Line 9 - Current quarter's adjustments for tips and group-term life insurance

9 Current quarter's adjustments for tips and group-term life insurance 9

IRS Instructions:

Tax Adjustments

Enter tax amounts on lines 7–9 that result from current quarter adjustments. Use a minus sign (if possible) to show an adjustment that decreases the total taxes shown on line 6 instead of parentheses. Doing so enhances the accuracy of our scanning software. For example, enter “-10.59” instead of “(10.59).” However, if your software only allows for parentheses in entering negative amounts, you may use them.

Current quarter's adjustments. In certain cases, you must adjust the amounts you entered as social security and Medicare taxes in column 2 of lines 5a–5d to figure your correct tax liability for this quarter's Form 941. See section 13 of Pub.

Current quarter's adjustment for fractions of cents.

Current quarter's adjustments for tips and group-term life insurance. Enter adjustments for: Any uncollected employee share of social security and Medicare taxes on tips, and The uncollected employee share of social security and Medicare taxes on group-term life insurance premiums paid for former employees.

Prior quarter's adjustments. If you need to correct any adjustment reported on a previously filed Form 941, complete and file Form 941-X. Form 941-X is an adjusted return or claim for refund and is filed separately from Form 941. See section 13 of Pub. 15.

How QuickBooks populates this line:

QuickBooks does not supply this number.

Pro Tip:

This box only applies to uncollected taxes on tips or group term life insurance, this usually only happens if an employee leaves the company prior to those taxes being withheld.

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Line 10 - Total Taxes After Adjustments

10 Total taxes after adjustments. Combine lines 6 through 9 10

IRS Instructions:

Combine the amounts shown on lines 6–9 and enter the result on line 10.

How QuickBooks populates this line:

QuickBooks calculates this by adding lines 6, 7, 8, and 9.

To verify your QuickBooks result

Make sure that all entries for lines 6 through 9 are entered correctly.

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Line 11 - Qualified Small Business Payroll Tax Credit for Increasing Research Activities

11 Qualified small business payroll tax credit for increasing research activities. Attach Form 8974 11

IRS Instructions:

Enter the amount of the credit from Form 8974, line 12.

CAUTION: If you enter an amount on line 11, you must attach Form 8974.

How QuickBooks populates this line:

QuickBooks does not supply this number because the new reporting process for this credit requires business financial information. For more information on how to claim the credit, refer to article [Claiming the Federal Research & Development Credit](#).

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Line 12 - Total Taxes After Adjustments and Credits

12 Total taxes after adjustments and credits. Subtract line 11 from line 10 12

IRS Instructions:

Subtract line 11 from line 10 and enter the result on line 12.

- If line 12 is less than \$2,500 or line 12 on the prior quarterly return was less than \$2,500, and you didn't incur a \$100,000 next-day deposit obligation during the current quarter. You may pay the amount with Form 941 or you may deposit the amount. To avoid a penalty, you must pay the amount in full with a timely filed return or you must deposit the amount timely. For more information on paying with a timely filed return, see the instructions for line 14, later.
- If line 12 is \$2,500 or more and line 12 on the prior quarterly return was \$2,500 or more, or if you incurred a \$100,000 next-day deposit obligation during the current quarter. You must make deposits according to your deposit schedule. The amount shown on line 12 must equal the "Total liability for quarter" shown on line 16 or the "Total liability for the quarter" shown on Schedule B (Form 941).

For more information and rules about federal tax deposits, see *Depositing Your Taxes*, earlier, and section 11 of Pub. 15.

CAUTION: If you're a semiweekly depositor, you must complete Schedule B (Form 941). If you fail to complete and submit Schedule B (Form 941), the IRS may assert deposit penalties based on available information.

How QuickBooks populates this line:

QuickBooks calculates this number by subtracting line 11 from line 10.

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Line 13 - Total Deposits for This Quarter

13 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, or 944-X (SP) filed in the current quarter

13

IRS Instructions:

Enter your deposits for this quarter, including any overpayment from a prior quarter. Also include in the amount shown any overpayment that you applied from filing Form 941-X, 941-X (PR), 944-X, or 944-X (SP), in the current quarter

How QuickBooks populates this line

QuickBooks adds all the deposits for **Federal Withholding, Medicare Employee, Medicare Company, Social Security Employee, and Social Security Company** with a paid-through date that falls within the quarter.

- Desktop: If you need to include a prior quarter's overpayment, right click and override the amount listed to add the overpayment.
- Online: Online is not able to edit the boxes within the forms. You will need to update the payments to pull the overpayment to the report.

To verify your QuickBooks Desktop result

Online:

1. Select **Reports** and search for **Payroll Tax Payments**.
2. Next to **Date Range** select a quarter, then click **Run Report**.
3. View the tax payments made. If line 13 does not match, then the payments need to be verified and updated.

Desktop

1. Run the **Payroll Liabilities Balances** report for the quarter.
2. Click **Modify** (or **Customize**) Report.
3. Change the **Display** columns to Total only.
4. Click the **Filters** tab
5. Click **Payroll Item** under Current Filter Choices. In the middle, click the drop-down next to Payroll Item, and select **Multiple Payroll Items**.
6. Check off only **Federal Withholding, Medicare Employee, Medicare Company, Social Security Employee, and Social Security Company**, and click **OK**.
7. Click the Transaction Type under Choose Filter on the left. In the middle, click the drop-down next to Transaction type, and choose **Payroll Liability Check**. Click **OK**.
8. The total balance should equal the amount of line 13. You can double-click this amount to see the transactions that contribute to the total. Double check that all deposits have been recorded.

If you know you've made a deposit but don't see it, expand your date range to see if the deposit appears. If it does, double-click that deposit and change the Paid Through date so that it falls within

the quarter it's supposed to.

If the number on line 13 doesn't match the report, then a liability adjustment has been entered or a payment was entered incorrectly. To find a liability adjustment:

1. Click **Customize** Report and Filters.
2. Under Transaction Type, click **Multiple Transaction Types**, and from the list that pops up, click **Liability Adjustment**. This will show you any liability adjustments made within the quarter in addition to your payments. Double check that the liability adjustment is actually needed.

If you know you've recorded the deposit in QuickBooks Desktop, find the deposit and check that the type is specifically LIAB CHK and not just CHK.

If it is CHK, and it has been reconciled, a liability adjustment will need to be entered for the amount of the check that was entered. Then you will need to edit the amount of line 15.

If the transaction has not been reconciled, you can delete it and record it as a payroll liability check.

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Line 14 - Balance Due

14 Balance due. If line 12 is more than line 13, enter the difference and see instructions . . .

14

IRS Instructions:

If line 12 is more than line 13, enter the difference on line 14. Otherwise, see Overpayment, later.

Never make an entry on both lines 14 and 15.

You don't have to pay if line 14 is under \$1. Generally, you should have a balance due only if your total taxes after adjustments and credits (line 12) for the current quarter or prior quarter are less than \$2,500, and you didn't incur a \$100,000 next-day deposit obligation during the current quarter. However, see section 11 of Pub. 15 for information about payments made under the accuracy of deposits rule.

If you were required to make federal tax deposits, pay the amount shown on line 14 by EFT. If you weren't required to make federal tax deposits, you may pay the amount shown on line 14 by EFT, credit card, debit card, check, money order, or EFW. For more information on electronic payment options, go to [IRS.gov/Payments](https://www.irs.gov/Payments).

If you pay by EFT, credit card, or debit card, file your

return using the Without a payment address under Where Should You File, earlier, and don't file Form 941-V, Payment Voucher.

If you pay by check or money order, make it payable to the "United States Treasury." Enter your EIN, "Form 941," and the tax period ("1st Quarter 2018," "2nd Quarter 2018," "3rd Quarter 2018," or "4th Quarter 2018") on your check or money order. Complete Form 941-V and enclose with Form 941.

If line 12 is \$2,500 or more and you've deposited all taxes when due, the balance due on line 14 should be zero, unless you've reduced your deposits in anticipation of filing a Form 941-X to claim COBRA premium assistance credits. See Depositing Your Taxes, earlier.

CAUTION: If you're required to make deposits and instead pay the taxes with Form 941, you may be subject to a penalty. See Must You Deposit Your Taxes, earlier. '

What if you can't pay in full? If you can't pay the full

amount of tax you owe, you can apply for an installment agreement online. You can apply for an installment agreement online if:

- You can't pay the full amount shown on line 14,
- The total amount you owe is \$25,000 or less, and
- You can pay the liability in full in 24 months.

To apply using the Online Payment Agreement Application, go to [IRS.gov/OPA](https://www.irs.gov/OPA).

Under an installment agreement, you can pay what you owe in monthly installments. There are certain conditions you **CAUTION ! CAUTION !** must meet to enter into and maintain an installment agreement, such as paying the liability within 24 months, and making all required deposits and timely filing tax returns during the length of the agreement.

If your installment agreement is accepted, you will be charged a fee and you will be subject to penalties and interest on the amount of tax not paid by the due date of the return.

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Line 14 - Balance Due continued

14 Balance due. If line 12 is more than line 13, enter the difference and see instructions . . . 14

How QuickBooks populates this line:

QuickBooks calculates this number by subtracting line 13 from line 12.

To verify your QuickBooks result

Be sure that line 10 and line 12 are correct by using the verification steps listed for those lines.

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Line 15 - Overpayment

15 **Overpayment.** If line 13 is more than line 12, enter the difference Check one: Apply to next return. Send a refund.

IRS Instructions:

If line 13 is more than line 12, enter the difference on line 15. **Never make an entry on both lines 14 and 15.**

If you deposited more than the correct amount for the quarter, you can choose to have the IRS either refund the overpayment or apply it to your next return. Check only one box on line 15. If you don't check either box or if you check both boxes, generally we will apply the overpayment to your next return. Regardless of any boxes you check or don't check on line 15, we may apply your overpayment to any past due tax account that is shown in our records under your EIN.

If line 15 is under \$1, we will send a refund or apply it to your next return only if you ask us in writing to do so.

How QuickBooks populates this line:

QuickBooks subtracts line 12 from line 13.

To verify your QuickBooks result

Be sure that line 10 and line 12 are correct by using the verification steps for those lines.

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Line 16 - Tax Liability for the Quarter

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

Month 2

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.

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Line 16 - Tax Liability for the Quarter continued...

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IRS Instructions:

- De minimis exception. If line 12 is less than \$2,500 or line 12 on the prior quarterly return was less than \$2,500, and you didn't incur a \$100,000 next-day deposit obligation during the current quarter, check the appropriate box on line 16 and go to Part 3.

CAUTION: If you meet the de minimis exception based on the prior quarter and line 12 for the current quarter is \$100,000 or more, you must provide a record of your federal tax liability. If you're a monthly schedule depositor, complete the deposit schedule on line 16. If you're a semiweekly schedule depositor, attach Schedule B (Form 941).

- If you reported \$50,000 or less in taxes during the lookback period, you're a monthly schedule depositor unless the \$100,000 Next-Day Deposit Rule discussed in section 11 of Pub. 15 applies. Check the appropriate box on line 16 and enter your tax liability for each month in the quarter. Add the amounts for each month. Enter the result in the "Total liability for quarter" box.

Note that your total tax liability for the quarter must equal your total taxes shown on line 12. If it doesn't, your tax deposits and payments may not be counted as timely. Don't change your tax liability on line 16 by adjustments reported on any Forms 941-X.

You're a monthly schedule depositor for the calendar year if the amount of your Form 941 taxes reported for the lookback period is \$50,000 or less. The lookback period is the four consecutive quarters ending on June 30 of the prior year. For 2018, the lookback period begins July 1, 2016, and ends June 30, 2017. For details on the deposit rules, see section 11 of Pub. 15. If you filed Form 944 in either 2016 or 2017, your lookback period is the 2016 calendar year.

CAUTION: The amounts entered on line 16 are a summary of your monthly tax liability, not a summary of deposits you made.

- If you don't properly report your liabilities when required or if you're a semiweekly schedule depositor and enter your liabilities on line 16 instead of on Schedule B (Form 941), you may be assessed an "averaged" FTD penalty. See Deposit Penalties in section 11 of Pub. 15 for more information. If you reported more than \$50,000 of taxes for the lookback period, you're a semiweekly schedule depositor. Check the appropriate box on line 16.

You must complete Schedule B (Form 941) and submit it with your Form 941. Don't use Schedule B (Form 941) if you're a monthly schedule depositor.

Don't change your tax liability on Schedule B (Form 941) by adjustments reported on any Forms 941-X.

Adjusting tax liability for the qualified small business payroll tax credit for increasing research activities reported on line 11. Monthly schedule depositors and semiweekly schedule depositors must account for the qualified small business payroll tax credit for increasing research activities (line 11) when reporting their tax liabilities on line 16 or Schedule B (Form 941). The total tax liability for the quarter must equal the amount reported on line 12. Failure to account for the qualified small business payroll tax credit for increasing research activities on line 16 or Schedule B (Form 941) may cause line 12 to be less than the total tax liability reported on line 16 or Schedule B (Form 941). Don't reduce the tax liability reported on line 16 or Schedule B (Form 941) below zero.

The qualified small business payroll tax credit for increasing research activities applies to the employer share of social security tax on wages paid in the quarter that begins after the income tax return electing the credit has been filed. In completing line 16 or Schedule B (Form 941), you take into account the payroll tax credit against the liability for the employer share of social security tax starting with the first payroll payment of the quarter that includes payments of wages subject to social security tax to your employees. The credit may be taken to the extent of the employer share of social security tax on wages associated with the first payroll payment, and then to the extent of the employer share of social security tax associated with succeeding payroll payments in the quarter until the credit is used. Consistent with the entries on line 16 or Schedule B (Form 941), the payroll tax credit should be taken into account in making deposits of employment tax. If any payroll tax credit is remaining at the end of the quarter that has not been used completely because it exceeds the employer share of social security tax for the quarter, the excess credit may be carried forward to the succeeding quarter and allowed as a payroll tax credit for the succeeding quarter. The payroll tax credit may not be taken as a credit against income tax withholding, Medicare tax, or the employee share of social security tax. Also, the remaining payroll tax credit may not be carried back and taken as a credit against wages paid from preceding quarters. (continued on next page)

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Line 16 - Tax Liability for the Quarter continued...

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IRS Instructions (continued):

Example. Rose Co. is an employer with a calendar tax year that filed its timely income tax return on April 17, 2018. Rose Co. elected to take the qualified small business payroll CAUTION ! tax credit for increasing research activities on Form 6765. The third quarter of 2018 is the first quarter that begins after Rose Co. filed the income tax return making the payroll tax credit election. Therefore, the payroll tax credit applies against Rose Co.'s share of social security tax on wages paid to employees in the third quarter of 2018. Rose Co. is a semiweekly schedule depositor. Rose Co. completes Schedule B (Form 941) by reducing the amount of liability entered for the first payroll payment in the third quarter of 2018 that includes wages subject to social security tax by the lesser of (1) its share of social security tax on the wages or (2) the available payroll tax credit. If the payroll tax credit elected is more than Rose Co.'s share of social security tax on the first payroll payment of the quarter, the excess payroll tax credit would be carried forward to succeeding payroll payments in the third quarter until it is used. If the amount of the payroll tax credit exceeds Rose Co.'s share of social security tax on wages paid to its employees in the third quarter, the excess credit would be treated as a payroll tax credit against its share of social security tax on wages paid in the fourth quarter. If the amount of the payroll tax credit remaining exceeded Rose Co.'s share of social security tax on wages paid in the fourth quarter, it could be carried forward and treated as a payroll tax credit for the first quarter of 2019.

How QuickBooks populates this line:

QuickBooks adds the total taxes accrued each day on paychecks for Federal Withholding, Medicare Employee, Medicare Company, Social Security Employee, and Social Security Company. This is not the amount of the tax deposits you've made.

To verify your QuickBooks Desktop result

Online: Run a **Tax and Wage Summary** report. In QuickBooks Online, Select **Reports** > and search for the **Tax and Wage Summary Report**. Filter by quarter and the employee, then click **Run Report**. Look for the totals under **Federal Taxes (941/944)** (Federal Withholding, Medicare Company, Medicare Employee, Social Security Company, and Social Security Employee taxes). The totals should correspond to the amount in the "Total liability for quarter" of line 16.

Desktop:

1. From the QuickBooks Desktop Reports menu, choose **Employees & Payroll**, and then **Payroll Summary**.
2. Click the **Customize** Report button.
3. Click the **Display** tab and then select Last Calendar Quarter from the Dates drop-down list.
4. In the **Display** columns by drop-down list, select **Month**, and clear the **Hours and Rate** checkboxes.
5. Click the **Filters** tab.
6. Choose the Payroll Item in the Filter drop-down list, and then choose Selected payroll items in the Payroll Items dropdown list.
7. In the Payroll Item window, select Federal Withholding, Medicare Company, Medicare Employee, Social Security Company, and Social Security Employee. Clear any other selected items, and click **OK**.
8. Click **OK** to return to the **Payroll Summary** report.
9. Ignoring any negative signs, add up each column's amounts for Federal Withholding, Medicare Company, Medicare Employee, Social Security Company, and Social Security Employee taxes. The totals should correspond to the amounts in Month 1, Month 2, Month 3, and "Total liability for quarter" of line 16.

You can double-click any of the numbers on the report to see what transactions contribute to their amounts.

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Line 17 - If Your Business Has Closed . . .

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

IRS Instructions:

If you go out of business or stop paying wages, you must file a final return. To tell the IRS that a particular Form 941 is your final return, check the box on line 17 and enter the date you last paid wages in the space provided. For additional filing requirements, see If Your Business Has Closed, earlier.

How QuickBooks populates this line:

QuickBooks does not check this box for you.

Pro Tip:

If you don't mark this box you will be expected to continue to file 941 and W2 forms every quarter and year, even if you paid \$0 in wages. Failure to file without marking this box might subject you to IRS penalties.

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Line 18 - If You're a Seasonal Employer . . .

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

IRS Instructions:

If you hire employees seasonally—such as for summer or winter only—check the box on line 18. Checking the box tells the IRS not to expect four Forms 941 from you throughout the year because you haven't paid wages regularly.

Generally, we won't ask about unfiled returns if you file at least one return showing tax due each year. However, you must check the box every time you file a Form 941.

Also, when you complete Form 941, be sure to check the box on the top of the form that corresponds to the quarter reported.

How QuickBooks populates this line:

For a detailed explanation of this line, refer to the [General Instructions for Form 941](#).

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Part 4: May We Speak With Your Third-Party Designee?

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 the IRS.

No.

IRS Instructions:

If you want to allow an employee, a paid tax preparer, or another person to discuss your Form 941 with the IRS, check the "Yes" box in Part 4. Enter the name, phone number, and the five-digit personal identification number (PIN) of the specific person to speak with—not the name of the firm that prepared your tax return. The designee may choose any five numbers as his or her PIN.

By checking "Yes," you authorize the IRS to talk to the person you named (your designee) about any questions we may have while we process your return. You also authorize your designee to do all of the following.

- Give us any information that is missing from your return.
- Call us for information about processing your return.
- Respond to certain IRS notices that you've shared with your designee about math errors and return preparation. The IRS won't send notices to your designee.

You're not authorizing your designee to bind you to anything (including additional tax liability) or to otherwise represent you before the IRS. If you want to expand your designee's authorization, see Pub. 947. The authorization will automatically expire 1 year from the due date (without regard to extensions) for filing your Form 941. If you or your designee want to terminate the authorization, write to the IRS office for your location using the Without a payment address under Where Should You File, earlier.

How QuickBooks populates this line:

QuickBooks does not supply any of this information.

Part 5: Sign Here (Approved Roles)

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

Print your
name here

Print your
title here

Best daytime phone

IRS Instructions:

Complete all information in Part 5 and sign Form 941. The following persons are authorized to sign the return for each type of business entity.

- **Sole proprietorship** - The individual who owns the business.
- **Corporation (including a limited liability company (LLC) treated as a corporation)** - The president, vice president, or other principal officer duly authorized to sign.
- **Partnership (including an LLC treated as a partnership) or unincorporated organization** - A responsible and duly authorized member, partner, or officer having knowledge of its affairs.
- **Single-member LLC treated as a disregarded entity for federal income tax purposes** - The owner of the LLC or a principal officer duly authorized to sign.
- **Trust or estate** - The fiduciary.

Form 941 may be signed by a duly authorized agent of the taxpayer if a valid power of attorney has been filed.

- **Alternative signature method.** Corporate officers or duly authorized agents may sign Form 941 by rubber stamp, mechanical device, or computer software program. For details and required documentation, see Rev. Proc. 2005-39, 2005-28 I.R.B. 82, available at IRS.gov/irb/2005-28_IRB/ar16.html.

How QuickBooks populates this line:

QuickBooks does not supply any of this information.

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Paid Preparer Use Only

Paid Preparer Use Only		Check if you are self-employed <input type="checkbox"/>	
Preparer's name	<input type="text"/>	PTIN	<input type="text"/>
Preparer's signature	<input type="text"/>	Date	<input type="text" value="/ /"/>
Firm's name (or yours if self-employed)	<input type="text"/>	EIN	<input type="text"/>
Address	<input type="text"/>		
City	<input type="text"/>	State	<input type="text"/>
		ZIP code	<input type="text"/>

IRS Instructions:

A paid preparer must sign Form 941 and provide the information in the Paid Preparer Use Only section of Part 5 if the preparer was paid to prepare Form 941 and isn't an employee of the filing entity. Paid preparers must sign paper returns with a manual signature. The preparer must give you a copy of the return in addition to the copy to be filed with the IRS.

If you're a paid preparer, enter your Preparer Tax Identification Number (PTIN) in the space provided. Include your complete address. If you work for a firm, enter the firm's name and the EIN of the firm. You can apply for a PTIN online or by filing Form W-12. For more information about applying for a PTIN online, go to [IRS.gov/PTIN](https://www.irs.gov/PTIN). You can't use your PTIN in place of the EIN of the tax preparation firm.

Generally, don't complete this section if you're filing the return as a reporting agent and have a valid Form 8655 on file with the IRS. However, a reporting agent must complete this section if the reporting agent offered legal advice, for example, advising the client on determining whether its workers are employees or independent contractors for federal tax purposes.

How QuickBooks populates this line:

QuickBooks does not supply any of this information.

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