Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do not rely on draft instructions and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early releases of draft forms and instructions are at IRS.gov/draftforms. Please note that drafts may remain on IRS.gov even after the final release is posted at IRS.gov/downloadforms, and thus may not be removed until there is a new draft for the subsequent revision. All information about all revisions of all forms, instructions, and publications is at IRS.gov/formspubs.

Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at IRS.gov/form1040; the Form W-2 page is at IRS.gov/w2; the Publication 17 page is at IRS.gov/pub17; the Form W-4 page is at IRS.gov/w4; the Form 8863 page is at IRS.gov/form8863; and the Schedule A (Form 1040) page is at IRS.gov/schedulea. If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the Comment on Tax Forms and Publications page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

Instructions for Form 941-SS

(Rev. January 2017)

Department of the Treasury
Internal Revenue Service

Employer's QUARTERLY Federal Tax Return—American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands

DRAFT AS OF September 23, 2016

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 941-SS and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/form941ss*.

What's New

Social security and Medicare tax for 2017. The social security tax rate is 6.2% each for the employee and employer, unchanged from 2016. The social security wage base limit is $XXX,XXX.

The Medicare tax rate is 1.45% each for the employee and employer, unchanged from 2016. There is no wage base limit for Medicare tax.

Social security and Medicare taxes apply to the wages of household workers you pay $X,XXX or more in cash wages in 2017. Social security and Medicare taxes apply to election workers who are paid $X,XXX or more in cash or an equivalent form of compensation in 2017.

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-SS, line 11.

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 their regulations. The IRS began accepting applications for PEO certification on July 1, 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 paid to the individual by the CPEO. For more information, visit IRS.gov and enter "CPEO" in the search box.

Reminders

Work opportunity tax credit for qualified tax-exempt organizations hiring qualified veterans. The work opportunity tax credit is available for eligible unemployed veterans who begin work on or after November 22, 2011, and before January 1, 2020. Qualified tax-exempt organizations that hire eligible unemployed veterans can claim the work opportunity tax credit against their payroll tax liability using Form 5884-C. For more information, visit IRS.gov and enter "work opportunity tax credit" in the search box.

COBRA premium assistance credit. Effective for tax periods beginning after December 31, 2013, the credit for COBRA premium assistance payments can't be claimed on Form 941-SS. Instead, after filing your Form 941-SS, file Form 941-X, Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund, to claim the COBRA premium assistance credit. Filing a Form 941-X before filing a Form 941-SS for the quarter may result in errors or delays in processing your Form 941-X. For more information, visit IRS.gov and enter "COBRA" in the search box.

TIP *If you're entitled to claim the COBRA premium assistance credit, but aren't otherwise required to file Form 941-SS, file a Form 941-SS with -0- entered on line 14 before filing a Form 941-X to claim the credit.*

Aggregate Form 941-SS filers. Agents and CPEOs must complete Schedule R (Form 941), Allocation Schedule for Aggregate Form 941 Filers, when filing an aggregate Form 941-SS. Aggregate Forms 941-SS are filed by agents approved by the IRS under section 3504. To request approval to act as an agent for an employer, the agent files Form 2678 with the IRS. Aggregate Forms 941-SS are also filed by CPEOs approved by the IRS under section 7705. CPEOs file Form 8973, Certified Professional Employer Organization/Customer Reporting Agreement, to notify the IRS that they started or ended a service contract with a customer.

Correcting a previously filed Form 941-SS. If you discover an error on a previously filed Form 941-SS, make the correction using Form 941-X. Form 941-X is filed separately from Form 941-SS. For more information, see the Instructions for Form 941-X, section 9 of Pub. 80, or visit IRS.gov and enter "correcting employment taxes" in the search box.

Employers can choose to file Forms 941-SS instead of Form 944. Employers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands that would otherwise be required to file Form 944, Employer's ANNUAL Federal Tax Return, can notify the IRS if they want to file quarterly Forms 941-SS instead of annual Form 944. To request to file quarterly

Forms 941-SS to report your social security and Medicare taxes for the 2017 calendar year, you must either call the IRS at 1-800-829-4933 (U.S. Virgin Islands only), or 267-941-1000 (toll call) between January 1, 2017, and April 3, 2017, or send a written request postmarked between January 1, 2017, and March 15, 2017. After you contact the IRS, the IRS will send you a written notice that your filing requirement has been changed to Forms 941-SS. You must receive written notice from the IRS to file Forms 941-SS instead of Form 944 before you may file these forms. If you don't receive this notice, you must file Form 944 for calendar year 2017. See Rev. Proc. 2009-51, 2009-45 I.R.B. 625, available at *www.irs.gov/irb/2009-45_IRB/ar12.html*.

Requesting to file Form 944 instead of Forms 941-SS. If you're required to file Forms 941-SS but believe your employment taxes for the calendar year will be $1,000 or less, you may request to file Form 944 instead of Forms 941-SS by calling the IRS at 1-800-829-4933 (U.S. Virgin Islands only), or 267-941-1000 (toll call) between January 1, 2017, and April 3, 2017, or sending a written request postmarked between January 1, 2017, and March 15, 2017. After you contact the IRS, the IRS will send you a written notice that your filing requirement has been changed to Form 944. You must receive written notice from the IRS to file Form 944 instead of Forms 941-SS before you may file this form. If you don't receive this notice, you must file Forms 941-SS for calendar year 2017. See Rev. Proc. 2009-51, 2009-45 I.R.B. 625, available at *www.irs.gov/irb/2009-45_IRB/ar12.html*.

Federal tax deposits must be made by electronic funds transfer (EFT). You must use EFT to make all federal tax deposits. Generally, an EFT is made using the Electronic Federal Tax Payment System (EFTPS). If you don't want to use EFTPS, you can arrange for your tax professional, financial institution, payroll service, or other trusted third party to make electronic deposits on your behalf. Also, you may arrange for your financial institution to initiate a same-day wire payment on your behalf. EFTPS is a free service provided by the Department of Treasury. Services provided by your tax professional, financial institution, payroll service, or other third party may have a fee.

For more information on making federal tax deposits, see section 8 of Pub. 80. To get more information about EFTPS or to enroll in EFTPS, visit *www.eftps.gov* or call one of the following numbers.

- 1-800-555-4477 (toll free; for use by U.S. Virgin Islands only)
- 1-800-733-4829 (TDD)
- 1-800-244-4829 (Spanish)
- 303-967-5916 (toll call)

Additional information about EFTPS is available in Pub. 966.

CAUTION *For an EFTPS deposit to be on time, you must submit the deposit by 8 p.m. Eastern time the day before the date the deposit is due. See section 8 of Pub. 80 for details.*

Same-day wire payment option. If you fail to submit a deposit transaction on EFTPS by 8 p.m. Eastern time the day before the date a deposit is due, you can still make your deposit on time by using the Federal Tax Collection Service (FTCS). To use the same-day wire payment method, you will need to make arrangements with your financial institution ahead of time. Please check with your financial institution regarding availability, deadlines, and costs. Your financial institution may charge you a fee for payments made this way. To learn more about the information you will need to provide your financial institution to make a same-day wire payment, visit the IRS website at *www.irs.gov/payments* and click on *Same-day wire*.

Timeliness of federal tax deposits. If a deposit is required to be made on a day that isn't a business day, the deposit is considered timely if it is made by the close of the next business day. A business day is any day other than a Saturday, Sunday, or legal holiday. The term "legal holiday" for deposit purposes includes only those legal holidays in the District of Columbia. Legal holidays in the District of Columbia are provided in Pub. 80.

Electronic filing and payment. Now, more than ever before, businesses can enjoy the benefits of filing and paying their federal taxes electronically. Whether you rely on a tax professional or handle your own taxes, the IRS offers you convenient programs to make filing and paying easier. Spend less time and worry on taxes and more time running your business. Use e-file and EFTPS to your benefit.

- For e-file, visit the IRS website at *www.irs.gov/employmentefile* for additional information.
- For EFTPS, visit *www.eftps.gov* or call one of the numbers provided under *Federal tax deposits must be made by electronic funds transfer (EFT)*, earlier.

CAUTION *If you're filing your tax return or paying your federal taxes electronically, a valid employer identification number (EIN) is required at the time the return is filed or the payment is made. If a valid EIN isn't provided, the return or payment won't be processed. This may result in penalties.*

Electronic funds withdrawal (EFW). If you file Form 941-SS electronically, you can e-file and e-pay (EFW) the balance due in a single step using tax preparation software or through a tax professional. However, don't use EFW to make federal tax deposits. For more information on paying your taxes using EFW, visit the IRS website at *www.irs.gov/payments*. A fee may be charged to file electronically.

Credit or debit card payments. You can pay the balance due shown on Form 941-SS by credit or debit card. Don't use a credit or debit card to make federal tax deposits. For more information on paying your taxes with a credit or debit card, visit the IRS website at *www.irs.gov/payments*.

Online payment agreement. You may be eligible to apply for an installment agreement online if you have a balance due when you file your return. For more information, see *What if you can't pay in full*, later.

Paid preparers must sign Form 941-SS. Paid preparers must complete and sign the paid preparer's section of Form 941-SS.

Outsourcing payroll duties. Unless the wages to the individual performing services for you are paid by a CPEO and are covered by a contract described in section 7705(e)(2) between you and a CPEO (CPEO contract), you're responsible to ensure that tax returns are filed and deposits and payments are made, even if you contract with a third party to perform these acts. You remain responsible if the third party fails to perform any required action. If you choose to outsource any of your payroll and related tax duties (that is, withholding, reporting, and paying over social security, Medicare, FUTA, and income taxes) to a third-party payer, such as a payroll service provider or reporting agent, visit IRS.gov and enter "outsourcing payroll duties" in the search box for helpful information on this topic.

DRAFT As of September 28, 2016

Where can you get telephone help? For answers to your questions about completing Form 941-SS or tax deposit rules, call the IRS at one of the numbers listed below.
- 1-800-829-4933 (toll free; for use by U.S. Virgin Islands only) or 1-800-829-4059 (TDD/TTY for persons who are deaf, hard or hearing, or have a speech disability) Monday–Friday from 7:00 a.m. to 7:00 p.m. local time.
- 267-941-1000 (toll call) Monday–Friday from 6:00 a.m. to 11:00 p.m. Eastern time.

Photographs of missing children. The IRS is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in instructions on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

DRAFT AS OF September 28, 2016

General Instructions:

Purpose of Form 941-SS

Use Form 941-SS to report social security and Medicare taxes for workers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands.

Pub. 80 explains the requirements for withholding, depositing, and paying social security and Medicare taxes. It explains the forms you must give your employees, those your employees must give you, and those you must send to the IRS. See Pub. 15-A, Employer's Supplemental Tax Guide, for specialized employment tax information supplementing the basic information provided in Pub. 80.

Federal law requires you, as an employer, to withhold certain taxes from your employees' pay. Each time you pay wages, you must withhold – or take out of your employees' pay – certain amounts for social security tax and Medicare tax. You must also withhold Additional Medicare Tax from wages you pay to an employee in excess of $200,000 in a calendar year. Under the withholding system, taxes withheld from your employees are credited to your employees in payment of their tax liabilities.

Federal law also requires you to pay any liability for the employer's portion of social security and Medicare taxes. This portion of social security and Medicare taxes isn't withheld from employees.

Who Must File Form 941-SS?

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

Use Form 941-SS to report the following amounts.
- Wages/tips subject to social security and Medicare taxes.
- Both the employer's and the employee's share of social security and Medicare taxes.
- Additional Medicare Tax withheld from employees.
- Current quarter's adjustments to social security and Medicare taxes for fractions of cents, sick pay, tips, and group-term life insurance.

Don't use Form 941-SS if you have both employees who are subject to U.S. income tax withholding and employees who aren't subject to U.S. income tax withholding. Instead, you must file only Form 941 (or Form 944) and include all of your employees' wages on that form.

Don't use Form 941-SS to report backup withholding or income tax withholding on nonpayroll payments such as pensions, annuities, and gambling winnings. Report these types of withholding on Form 945, Annual Return of Withheld Federal Income Tax.

After you file your first Form 941-SS, you must file a return each quarter, even if you have no tax liability to report, unless you filed a final return or one of the exceptions listed next applies.

Exceptions

Special rules apply to some employers.
- **Seasonal employers** don't have to file a Form 941-SS for quarters in which they have no tax liability because they have paid no wages. To tell the IRS that you won't file a return for one or more quarters during the year, check the box on line 18 every quarter you file Form 941-SS. The IRS generally won't inquire about unfiled returns if at least one taxable return is filed each year. However, you must check the box on line 18 on every quarterly return you file. Otherwise, the IRS will expect a return to be filed for each quarter.
- Employers of **household employees** don't usually file Form 941-SS. See Pub. 80, Pub. 926, and Schedule H (Form 1040) for more information.
- Employers of **farm employees** don't usually file Form 941-SS. See Form 943 and Pub. 51 for more information.

TIP *If none of the above exceptions applies and you haven't filed a final return, you must fileForm 941-SS each quarter even if you didn't pay wages during the quarter. Use IRS e-file, if possible.*

What if You Reorganize or Close Your Business?

If You Sell or Transfer Your Business . . .

If you sell or transfer your business, you and the new owner must each file a Form 941-SS for the quarter in which the transfer occurred. Report only the wages you paid.

When two businesses merge, the continuing firm must file a return for the quarter in which the change took place and the other firm should file a final return.

Changing from one form of business to another—such as from a sole proprietorship to a partnership or corporation—is considered a transfer. If a transfer occurs, you may need a new EIN. See section 1 of Pub. 80. Attach a statement to your return with:
- The new owner's name (or the new name of the business);
- Whether the business is now a sole proprietorship, partnership, or corporation;
- The kind of change that occurred (a sale or transfer);
- The date of the change; and
- The name of the person keeping the payroll records and the address where those records will be kept.

If Your Business Has Closed . . .

If you go out of business or stop paying wages to your employees, you must file a final return. To tell the IRS that

Form 941-SS for a particular quarter is your final return, check the box on line 17 and enter the date you last paid wages. Also attach a statement to your return showing the name of the person keeping the payroll records and the address where those records will be kept.

See the General Instructions for Forms W-2 and W-3 for information about earlier dates for the expedited furnishing and filing of the following Wage and Tax Statements when a final Form 941-SS is filed.

- W-2AS, American Samoa
- W-2CM, Commonwealth of the Northern Mariana Islands
- W-2GU, Guam
- W-2VI, U.S. Virgin Islands

If you participated in a statutory merger or consolidation, or qualify for predecessor-successor status due to an acquisition, you should generally file Schedule D (Form 941), Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations. See the Instructions for Schedule D (Form 941) to determine whether you should file Schedule D (Form 941) and when you should file it.

DRAFT ISSUE September 28, 2016

When Must You File?

File your initial Form 941-SS for the quarter in which you first paid wages that are subject to social security and Medicare taxes. See the table below titled *When To File Form 941-SS*.

Then you must file for every quarter after that—every 3 months—even if you have no taxes to report, unless you're a seasonal employer or are filing your final return. See *Seasonal employers* and *If Your Business Has Closed*, earlier.

File Form 941-SS only once for each quarter. If you filed electronically, don't file a paper Form 941-SS. For more information about filing Form 941-SS electronically, see *Electronic filing and payment*, earlier.

When To File Form 941-SS

Your Form 941-SS is due by the last day of the month that follows the end of the quarter.

The Quarter Includes . . .	Quarter Ends	Form 941-SS Is Due
1. January, February, March	March 31	April 30
2. April, May, June	June 30	July 31
3. July, August, September	September 30	October 31
4. October, November, December	December 31	January 31

For example, you generally must report wages you pay during the first quarter—which is January through March—by April 30. If you made timely deposits in full payment of your taxes for the quarter, you may file by the 10th day of the second month that follows the end of the quarter. For example, you may file Form 941-SS by May 10 if you made timely deposits in full payment of your taxes for the first quarter.

If we receive Form 941-SS after the due date, we will treat Form 941-SS as filed on time if the envelope containing Form 941-SS is properly addressed, contains sufficient postage, and is postmarked by the U.S. Postal Service on or before the due date, or sent by an IRS-designated private delivery service on or before the due date. If you don't follow these guidelines, we generally will consider Form 941-SS filed when it is actually received. See Pub. 80 for more information on IRS-designated private delivery services.

If any due date for filing falls on a Saturday, Sunday, or legal holiday, you may file your return on the next business day.

How Should You Complete Form 941-SS?

Type or print your EIN, name, and address in the spaces provided. Also enter your name and EIN on the top of page 2. Don't use your social security number (SSN) or individual taxpayer identification number (ITIN). Generally, enter the business (legal) name you used when you applied for your EIN on Form SS-4. For example, if you're a sole proprietor, enter "Haleigh Smith" on the "Name" line and "Haleigh's Cycles" on the "Trade name" line. Leave the "Trade name" line blank if it is the same as your "Name."

Employer Identification Number (EIN). To make sure that businesses comply with federal tax laws, the IRS monitors tax filings and payments by using a numerical system to identify taxpayers. A unique nine-digit EIN is assigned to all corporations, partnerships, and some sole proprietors. Businesses needing an EIN must apply for a number and use it throughout the life of the business on all tax returns, payments, and reports.

Your business should have only one EIN. If you have more than one and aren't sure which one to use, write to the IRS office where you file your returns (using the *Without a payment* address under *Where Should You File*, later) or call the IRS at 1-800-829-4933 (toll free; for use by U.S. Virgin Islands only) or 267-941-1099 (toll call).

If you don't have an EIN, you may apply for one online. Go to IRS.gov and enter "EIN" in the search box. You may also apply for an EIN by calling 267-941-1099 (toll call), or you can fax or mail Form SS-4 to the IRS. If you haven't received your EIN by the due date of Form 941-SS, write "Applied For" and the date you applied in this entry space.

CAUTION *If you're filing your tax return electronically, a valid EIN is required at the time the return is filed. If a valid EIN isn't provided, the return won't be accepted. This may result in penalties.*

TIP *Always be sure the EIN on the form you file exactly matches the EIN the IRS assigned to your business. Don't use your SSN or ITIN on forms that ask for an EIN. Filing a Form 941-SS with an incorrect EIN or using another business's EIN may result in penalties and delays in processing your return.*

If you change your business name, business address, or responsible party... Notify the IRS immediately if you change your business name, business address, or responsible party.

- Write to the IRS office where you file your returns (using the *Without a payment* address under *Where Should You File*, later) to notify the IRS of any business name change. See Pub. 1635 to see if you need to apply for a new EIN.
- Complete and mail Form 8822-B to notify the IRS of a business address or responsible party change. Don't mail Form 8822-B with your Form 941-SS. For a definition of "responsible party" see the Form 8822-B instructions.

Check the Box for the Quarter

Under "Report for this Quarter of 2017" at the top of Form 941-SS, check the appropriate box of the quarter for which you're filing. Make sure the quarter checked is the same as

shown on any attached Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors.

Completing and Filing Form 941-SS

Make entries on Form 941-SS as follows to enable accurate processing.

- Use 10-point Courier font (if possible) for all entries if you're typing or using a computer to complete your form. Portable Document Format (PDF) forms on IRS.gov have fillable fields with acceptable font specifications.
- Don't enter dollar signs and decimal points. Commas are optional. Enter dollars to the left of the preprinted decimal point and cents to the right of it.
- Leave blank any data field (except lines 1 and 12) with a value of zero.
- Enter negative amounts using a minus sign (if possible). Otherwise, use parentheses.
- Enter your name and EIN on all pages and attachments.
- Staple multiple sheets in the upper left corner when filing.

DRAFT As of September 29, 2016

Reconciling Forms 941-SS and W-3SS

The IRS matches amounts reported on your four quarterly Forms 941-SS with Form W-2AS, W-2CM, W-2GU, or W-2VI amounts totaled on your yearly Form W-3SS, Transmittal of Wage and Tax Statements. If the amounts don't agree, you may be contacted by the IRS or the Social Security Administration (SSA). The following amounts are reconciled.

- Social security wages.
- Social security tips.
- Medicare wages and tips.

Use Schedule D (Form 941) to explain certain wage, tax, and payment discrepancies between Forms 941-SS and Forms W-2AS, W-2CM, W-2GU, W-2VI, W-3SS, and W-2c, Corrected Wage and Tax Statement, that were caused by acquisitions, statutory mergers, or consolidations. For more information, see the Instructions for Schedule D (Form 941). Also see Rev. Proc. 2004-53 for more information. You can find Rev. Proc. 2004-53 on page 320 of I.R.B. 2004-34 at *www.irs.gov/pub/irs-irbs/irb04-34.pdf*.

Where Should You File?

Mail Form 941-SS to:

Without a payment	With a payment
Internal Revenue Service P.O. Box 409101 Ogden, UT 84409	Internal Revenue Service P.O. Box 37941 Hartford, CT 06176-7941

CAUTION *Your filing address may have changed from that used to file your employment tax return in prior years. Don't send Form 941-SS or any payments to the SSA. Private delivery services can't deliver to P.O. boxes.*

Depositing Your Taxes

CAUTION *You must deposit all depository taxes electronically by EFT. For more information, see* Federal tax deposits must be made by electronic funds transfer (EFT) *under* Reminders.

Must You Deposit Your Taxes?

You may have to deposit both the employer and employee social security taxes and Medicare taxes.

- **If your total taxes after adjustments and credits (line 12) are less than $2,500 for the current quarter or the prior quarter (total taxes reported on line 10 if the prior quarter was the fourth quarter of 2016), and you didn't incur a $100,000 next-day deposit obligation during the current quarter.** You don't have to make a deposit. 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 you're not sure your total tax liability for the current quarter will be less than $2,500, (and your liability for the prior quarter wasn't less than $2,500), make deposits using the semiweekly or monthly rules so you won't be subject to failure to deposit penalties.
- **If your total taxes after adjustments and credits (line 12) are $2,500 or more for the current quarter and the prior quarter (total taxes reported on line 10 if the prior quarter was the fourth quarter of 2016).** You must make deposits according to your deposit schedule. See section 8 of Pub. 80 for information and rules about federal tax deposits.

You may reduce your deposits during the quarter by the amount of the COBRA premium assistance credit that will be reflected on your Form 941-X, only if you use the claim process and not the adjustment process to claim the COBRA premium assistance credit on your Form 941-X for the quarter.

The COBRA premium assistance credit is treated as a credit on the first day of the return period (that is, January 1, April 1, July 1, or October 1). However, because the credit is now claimed on Form 941-X filed after submission of the Form 941-SS, an employer that reduces its required deposits in anticipation of the credit will receive a system-generated notice reflecting a balance due and associated penalties and interest, if applicable. The balance due, including any related penalties and interest, resulting from the reduction in deposits in anticipation of the credit will be abated when the credit is applied. Such abatement will generally occur without any further action from the employer.

Alternatively, to prevent triggering a system-generated balance due notice, the employer can make its deposits without a reduction in anticipation of the COBRA premium assistance credit and follow the ordinary procedures for filing a claim for refund or adjusted return using Form 941-X.

When Must You Deposit Your Taxes?

Determine If You're a Monthly or Semiweekly Schedule Depositor for the Quarter

The IRS uses two different sets of deposit rules to determine when businesses must deposit their social security and Medicare taxes. These schedules tell you when a deposit is due after you have a payday.

Your deposit schedule isn't determined by how often you pay your employees. Your deposit schedule depends on the total tax liability you reported on Form 941-SS during the previous four-quarter lookback period (July 1 of the second preceding calendar year through June 30 of the preceding calendar year). See section 8 of Pub. 80 for details. If you filed Form 944 in either 2015 or 2016, your lookback period is the 2015 calendar year.

Before the beginning of each calendar year, determine which type of deposit schedule you must use.

- If you reported $50,000 or less in taxes during the lookback period, you're a **monthly schedule depositor**.
- If you reported more than $50,000 of taxes during the lookback period, you're a **semiweekly schedule depositor**.

CAUTION *If you're a monthly schedule depositor and accumulate a $100,000 tax liability on any day during the deposit period, you become a semiweekly schedule depositor on the next day and remain so for at least the rest of the calendar year and for the following calendar year. See* $100,000 Next-Day Deposit Rule *in section 8 of Pub. 80 for more information.*

DRAFT AS OF September 28, 2016

What About Penalties and Interest?

Avoiding Penalties and Interest

You can avoid paying penalties and interest if you do all of the following.

- Deposit or pay your taxes when they are due.
- File your fully completed Form 941-SS on time.
- Report your tax liability accurately.
- Submit valid checks for tax payments.
- Furnish accurate Forms W-2AS, W-2CM, W-2GU, or W-2VI to employees.
- File Form W-3SS and Copy A of Forms W-2AS, W-2CM, W-2GU, or W-2VI with the SSA on time and accurately.

Penalties and interest are charged on taxes paid late and returns filed late at a rate set by law. See section 8 of Pub. 80 for details.

Use Form 843 to request abatement of assessed penalties or interest. Don't request abatement of assessed penalties or interest on Form 941-SS or Form 941-X.

CAUTION *If federal income, social security, and Medicare taxes (that is, trust fund taxes) that must be withheld aren't withheld or aren't deposited or paid to the United States Treasury, the trust fund recovery penalty may apply. The penalty is the full amount of the unpaid trust fund tax. This penalty may apply to you if these unpaid taxes can't be immediately collected from the employer or business. The trust fund recovery penalty may be imposed on all persons who are determined by the IRS to be responsible for collecting, accounting for, or paying over these taxes, and who acted willfully in not doing so. For more information, see section 8 of Pub. 80.*

Adjustment of Tax on Tips

If, by the 10th of the month after the month you received an employee's report on tips, you don't have enough employee funds available to withhold the employee's share of social security and Medicare taxes, you no longer have to collect it. Report the entire amount of these tips on line 5b (Taxable social security tips), line 5c (Taxable Medicare wages and tips), and, if the withholding threshold is met, line 5d (Taxable wages and tips subject to Additional Medicare Tax withholding). Include as an adjustment on line 9 the total uncollected employee share of the social security and Medicare taxes.

Where Can You Obtain Forms?

See Pub. 80 for information on ordering IRS forms. You may also be able to get some IRS forms at the addresses listed next.

American Samoa	Tax Office Executive Office Building First Floor Pago Pago, AS 96799
Commonwealth of the Northern Mariana Islands	CNMI Social Security System Administrator Saipan, MP 96960
Guam	Department of Revenue and Taxation Government of Guam Building 13–1, Mariner Avenue Barrigada, GU 96913
U.S. Virgin Islands	Bureau of Internal Revenue 6115 Estate Smith Bay St. Thomas, VI 00802

Specific Instructions:

Part 1: Answer These Questions for This Quarter

1. 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 the Form 941-SS. Don't include:

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

TIP *If you enter "250" or more on line 1, you must file Forms W-2AS, W-2CM, W-2GU, and W-2VI electronically. For details, visit the SSA's Employer W-2 Filing Instructions & Information website at www.socialsecurity.gov/employer or call the SSA at 1-800-772-6270.*

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

If no wages, tips, and compensation 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 12 of Pub. 80 and section 4 of Pub. 15-A.

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.

5a–5e. Taxable Social Security and Medicare Wages and Tips

5a. 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 4 of Pub. 80.

For 2017, 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 $XXX,XXX for the year. However, continue to withhold Medicare taxes for the whole year on wages and tips even when the social security wage base of $XXX,XXX has been reached.

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line 5a (column 1)
x 0.124
line 5a (column 2)

5b. 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 $XXX,XXX for the year. Include all tips your employees 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 on this line. Instead, report them on Form 8027. Allocated tips aren't reportable on Form 941-SS and aren't subject to withholding of social security or Medicare taxes.

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

5c. Taxable Medicare wages and tips. Enter all wages, tips, sick pay, and taxable fringe benefits that are subject to Medicare tax. Unlike social security wages, there is no limit on the amount of wages subject to Medicare tax.

The rate of Medicare tax is 1.45% (0.0145) each for the employer and employee, or 2.9% (0.029) for both. Include all tips your employees reported during the quarter, even if you were unable to withhold the employee tax of 1.45%.

line 5c (column 1)
x 0.029
line 5c (column 2)

For more information, see sections 4, 5, and 7 of Pub. 80.

5d. 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 Employment and Payments*, in section 12 of Pub. 80. For more information on Additional Medicare Tax, visit IRS.gov and enter "Additional Medicare Tax" in the search box.

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)
x 0.009
line 5d (column 2)

5e. Total social security and Medicare taxes. Add the column 2 amounts on lines 5a–5d. Enter the result on line 5e.

5f. 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 *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-SS for a monthly schedule depositor or Schedule B (Form 941) for a semiweekly schedule depositor).

6. Total Taxes Before Adjustments

Add the total social security and Medicare taxes before adjustments (line 5e) and any tax due under a Section 3121(q) Notice and Demand (line 5f). Enter the result on line 6.

7–9. 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-SS. See section 9 of Pub. 80.

7. 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.

8. 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.

9. 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-SS, complete and file Form 941-X. Form 941-X is an adjusted return or claim for refund and is filed separately from Form 941-SS. See section 9 of Pub. 80.

10. Total Taxes After Adjustments

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

11. Qualified Small Business Payroll Tax Credit for Increasing Research Activities

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.*

12. Total Taxes After Adjustments and Credits

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 (total taxes reported on line 10 if the prior quarter was the fourth quarter of 2016) 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-SS 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 below.
- **If line 12 is $2,500 or more and line 12 on the prior quarterly return (total taxes reported on line 10 if the prior quarter was the fourth quarter of 2016) 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 8 of Pub. 80.

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.*

13. Total Deposits for This Quarter

Enter your deposits for this quarter, including any overpayment from a prior quarter that you applied to this return. Also include in the amount shown any overpayment that you applied from filing Form 941-X or Form 944-X, Adjusted Employer's ANNUAL Federal Tax Return or Claim for Refund, in the current quarter.

14. Balance Due

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 (total taxes reported on line 10 if the prior quarter was the fourth quarter of 2016) are less than $2,500, and you didn't incur a $100,000 next-day deposit obligation during the current quarter. However, see section 8 of Pub. 80 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, visit the IRS website at 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(SS), Payment Voucher.

If you pay by check or money order, make it payable to the "United States Treasury." Enter your EIN, Form 941-SS, and the tax period ("1st Quarter 2017," "2nd Quarter 2017," "3rd Quarter 2017," or "4th Quarter 2017") on your check or money order. Complete Form 941-V(SS) and enclose it with Form 941-SS.

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-SS, 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

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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, click on *Tools*, then click on *Online Payment Agreement*.

Under an installment agreement, you can pay what you owe in monthly installments. There are certain conditions you 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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15. Overpayment

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 account. 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.

Complete Both Pages

You must complete both pages of Form 941-SS and sign on page 2. Failure to do so may delay processing of your return.

Part 2: Tell Us About Your Deposit Schedule and Tax Liability for This Quarter

16. Tax Liability for the Quarter

- **De minimis exception**. If line 12 is less than $2,500 or line 12 on the prior quarterly return (total taxes reported on line 10 if the prior quarter was the fourth quarter of 2016) 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 (see below), you're a monthly schedule depositor unless the *$100,000 Next-Day Deposit Rule* discussed in section 8 of Pub. 80 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-SS 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 2017, the lookback period begins July 1, 2015, and ends June 30, 2016. For details on the deposit rules, see section 8 of Pub. 80. If you filed Form 944 in 2015 or 2016, your lookback period is the 2015 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 enter your liabilities when required or if you're a semiweekly schedule depositor and report your liabilities on line 16 instead of on Schedule B (Form 941), you may be assessed an "averaged" failure-to-deposit (FTD) penalty. See* Deposit Penalties *in section 8 of Pub. 80 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-SS. 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.

Part 3: Tell Us About Your Business

In Part 3, answer only those questions that apply to your business. If the questions don't apply, leave them blank and go to Part 4.

17. If Your Business Has Closed . . .

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-SS 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.

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

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-SS 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-SS.

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

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

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If you want to allow an employee, a paid tax preparer, or another person to discuss your Form 941-SS 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-SS. 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.

Part 5: Sign Here (Approved Roles)

Complete all information in Part 5 and sign Form 941-SS. 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-SS 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-SS 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 *www.irs.gov/irb/2005-28_IRB/ar16.html*.

Paid Preparer Use Only

A paid preparer must sign Form 941-SS and provide the information in the *Paid Preparer Use Only* section of Part 5 if the preparer was paid to prepare Form 941-SS 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, visit the IRS website at *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 to Order Forms, Instructions, and Publications from the IRS

Visit *www.irs.gov/orderforms*