# Revenue Procedure 2022-15

Reprinted from IR Bulletin 2022-13 Dated March 28, 2022

# **Publication 4436**

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



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

# Rev. Proc. 2022-15 TABLE OF CONTENTS

. <del>-</del>	
Section 1.1 – Purpose	1
Section 1.2 – What's New	<u>3</u>
Section 1.3 – Reminders	<u>3</u>
Section 1.4 – General Requirements for Reproducing IRS Official Form 941, Schedule B, Schedule D, Schedule R, and Form 8974	3
Section 1.5 – Reproducing Form 941, Schedule B, Schedule D, Schedule R, and Form 8974 for Software-Generated Paper Forms	5
1	_
Section 1.7 – Specific Instructions for Schedule R	7
Section 1.8 – Specific Instructions for Form 8974	
Section 1.9 – Office of Management and Budget (OMB) Requirements for Substitute Forms	8
Section 1.10 – Order Forms and Instructions	
Section 1.11 – Effect on Other Documents	
Section 1.12 – Helpful Information	9
	Section 1.1 – Purpose Section 1.2 – What's New Section 1.3 – Reminders Section 1.4 – General Requirements for Reproducing IRS Official Form 941, Schedule B, Schedule D, Schedule R, and Form 8974 Section 1.5 – Reproducing Form 941, Schedule B, Schedule D, Schedule R, and Form 8974 for Software-Generated Paper Forms Section 1.6 – Specific Instructions for Schedule D Section 1.7 – Specific Instructions for Schedule R Section 1.8 – Specific Instructions for Form 8974 Section 1.9 – Office of Management and Budget (OMB) Requirements for Substitute Forms Section 1.10 – Order Forms and Instructions Section 1.11 – Effect on Other Documents

### Part 1

#### Section 1.1 – Purpose

.01 The purpose of Revenue Procedure 2022-15, 2022-13 I.R.B. 908, available at <a href="IRS.gov/irb/2022-13">IRB#RP-2022-15</a>, is to provide general rules and specifications from the IRS for paper and computer-generated substitutes for Form 941, Employer's QUARTERLY Federal Tax Return; Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors (referred to in this revenue procedure as "Schedule B"); Schedule D (Form 941), Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations (referred to in this revenue procedure as "Schedule D"); Schedule R (Form 941), Allocation Schedule for Aggregate Form 941 Filers (referred to in this revenue procedure as "Schedule R"); and Form 8974, Qualified Small Business Payroll Tax Credit for Increasing Research Activities.

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

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

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

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

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

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

- 1. Submit a letter citing the specification.
- 2. State your understanding of the specification.

- 3. Enclose an example (if appropriate) of how the form would appear if produced using your understanding.
- 4. Be sure to include your name, complete address, phone number, and, if applicable, your email address with your correspondence. Send your request to <u>SCRIPS@IRS.gov</u> or <u>SubstituteForms@IRS.gov</u>, or use the following address.

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

**Note.** Allow at least 30 days for the IRS to respond.

**.04** However, software developers and form producers should send a blank copy of their substitute Form 941, Schedule B, and Schedule R in Portable Document Format (PDF) to <u>SCRIPS@IRS.gov</u>. The purpose is not specifically for approval but to assist the IRS in preparing to scan these forms. Submitters will only receive comments if a significant problem is discovered through this process. Submitters are not expected to delay marketing their forms in order to receive feedback. Submitters must not include any "live" taxpayer data on any substitute form submitted for review.

.05 Form 941, Schedule B, Schedule R, and Form 8974 have a six-digit form ID code in the upper right hand corner. The first two digits of the form ID code represent whether the form is an official paper form or a substitute 6x10 grid. The third and fourth digits of the form ID code are a unique identifier that is subject to change each quarter when changes are made to a page of the form. The fifth and six digits of the form ID code generally represent the year in which the IRS made major formatting changes to the layout of a page of the form. The following six-digit form ID codes, some of which have been updated for the first quarter of 2022, are currently used on Form 941, Schedule B, Schedule R, and Form 8974.

- Official paper forms: 950122 (Form 941, page 1); 950222 (Form 941, page 2); 950922 (Form 941, page 3); 951020 (Form 941, page 4); 960311 (Schedule B); 950422 (Schedule R, page 1); 950522 (Schedule R, page 2); and 950817 (Form 8974).
- **Substitute 6x10 grids:** 970122 (Form 941, page 1); 970222 (Form 941, page 2); 970922 (Form 941, page 3); 971020 (Form 941, page 4); 970311 (Schedule B); 970422 (Schedule R, page 1); 970522 (Schedule R, page 2); and 970817 (Form 8974).

You must always use the form ID code provided on the current form for the applicable quarter for which you are creating a substitute form, even if this revenue procedure is not superseded to reflect a change to a form ID code.

**Note.** Page 4 of Form 941 (page intentionally left blank) is not required to be filed with the IRS as part of a substitute Form 941. However, if page 4 of the substitute Form 941 is filed, it must include the form ID code.

.06 This revenue procedure will be updated only if there are major formatting changes to the layout of the forms (that is, changes to the measurements provided in the exhibits at the end of this revenue procedure) or there are other changes that impact the processing of substitute forms. This revenue procedure won't be updated solely because a line is changed to "Reserved for future use" or solely because a form ID code changes without major formatting changes.

#### Section 1.2 – What's New

Form 941 and Schedule R were revised for the first quarter of 2022 due to the expiration of the COVID-19 related employee retention credit. See the instructions for these forms at <u>IRS.gov/Form941</u> for more information about the changes.

#### Section 1.3 – Reminders

.01 Draft forms. Draft forms can be found at IRS.gov/DraftForms.

# Section 1.4 – General Requirements for Reproducing IRS Official Form 941, Schedule B, Schedule D, Schedule R, and Form 8974

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

- .02 Print the form on standard 8.5-inch wide by 11-inch paper.
- .03 Use white paper that meets generally accepted weight, color, and quality standards (minimum 20 lb. white bond paper).

**Note.** Reclaimed fiber in any percentage is permitted provided that the requirements of this standard are met.

- **.04** The IRS prefers printing Form 941 on both sides of a single sheet of paper, but it is acceptable to print on one side of each of two separate sheets of paper.
- **.05** Make the substitute paper form as identical to the official form as possible.
- .06 Print the substitute form using nonreflective black (not blue or other-colored) ink. Printing in an ink color other than black may reduce readability in the scanning process. This may result in figures being too faint to be recognizable.

- .07 Use typefaces that are substantially identical in size and shape to the official form and use rules and shading (if used) that are substantially identical to those on the official form. Use font size as large as possible within the fields.
- .08 In the same location as shown on the official IRS forms, print the six-digit form ID code (if one exists on the official form) on each form using nonreflective black, carbon-based, 12-point font. The use of non-OCR-A font may reduce readability for scanning. Use the official form to develop your substitute form.

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

The following six-digit form ID codes are used on Form 941, Schedule B, Schedule R, and Form 8974 for the first quarter of 2022. Print "950122" on Form 941, page 1; "950222" on Form 941, page 2; "950922" on Form 941, page 3; "951020" on Form 941, page 4; "960311" on Schedule B; "950422" on Schedule R, page 1; "950522" on Schedule R, page 2; and "950817" on Form 8974. You must always use the form ID code provided on the current form for the applicable quarter for which you are creating a substitute form, even if this revenue procedure is not superseded to reflect a change to a form ID code. See <u>Section 1.5</u> for information on form ID codes for software-generated forms.

**Note.** Page 4 of Form 941 (page intentionally left blank) is not required to be filed with the IRS as part of a substitute Form 941. However, if page 4 of the substitute Form 941 is filed, it must include the form ID code.

- **.09** Print the OMB number in the same location as on the official form. Be sure to include the OMB number on Form 941, Schedule B, Schedule D, Schedule R, and Form 8974.
- .10 Print all entry boxes and checkboxes exactly as shown (location and size) on the official forms.

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

- **.11** Print "For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher." at the bottom of page 1 of Form 941.
- **.12** Print "For Paperwork Reduction Act Notice, see separate instructions." at the bottom of Schedule B and Schedule D.
- .13 Print "For Paperwork Reduction Act Notice, see the separate instructions." at the bottom of Schedule R.
- **.14** Print "For Paperwork Reduction Act Notice, see the separate instructions." at the bottom of Form 8974.
- **.15 Do not** print the form catalog number ("Cat. No.") at the bottom of the forms or instructions. Instead, print your IRS-issued three-letter substitute form source code in place of the catalog number on the left at the bottom of page 1 of Form 941, Schedule B, Schedule D, Schedule R, and Form 8974.

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

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

# Section 1.5 – Reproducing Form 941, Schedule B, Schedule D, Schedule R, and Form 8974 for Software-Generated Paper Forms

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

.02 If you are developing software using the 6x10 grid, the following six-digit form ID codes are used on Form 941, Schedule B, Schedule R, and Form 8974 for the first quarter of 2022.

• "970122" for Form 941, page 1; "970222" for Form 941, page 2; "970922" for Form 941, page 3; "971020" for Form 941, page 4; "970311" for Schedule B; "970422" for Schedule R, page 1; "970522" for Schedule R, page 2; and "970817" for Form 8974.

You must always use the form ID code provided on the current form, with the first two digits changed to "97" when using a 6x10 grid, for the applicable quarter for which you are creating a substitute form, even if this revenue procedure is not superseded to reflect a change to a form ID code.

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

- Place all 6x10 grid boxes and entry spaces in the same field locations as indicated on the official forms.
- Use single lines for "Employer Identification Number (EIN)" and other entry areas in the entity section of Form 941, pages 1, 2, and 3; Schedule B; Schedule R, pages 1 and 2; and Form 8974.
- Reverse type is not needed as shown on the official form.
- **Do not** pre-print decimal points in the data boxes. However, where the amounts are required, the amounts should be printed with decimal points and place holders for cents.
- Delete the pre-printed formatting in any "date" boxes.
- Use a single box for "Personal Identification Number (PIN)" on Form 941.
- You may delete all shading when using the 6x10 grid format.

- .03 If producing both the form and the data or the form only, print your three-letter source code at the bottom of Form 941, page 1; Schedule B; Schedule D; Schedule R, page 1; or Form 8974. See *Section 1.4.15*.
- .04 If producing only the data on the form, print your four-digit software industry vendor code on Form 941. The four-digit vendor code preceded by four zeros and a slash (0000/9876) must be pre-printed. If you have a valid vendor code issued to you through the National Association of Computerized Tax Processors (NACTP), you should use that code. If you do not have a valid vendor code, contact the NACTP via email at <a href="mailto:president@nactp.org">president@nactp.org</a> for information on these codes.
- **.05** Print "For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher." at the bottom of Form 941, page 1.
- **.06** Print "For Paperwork Reduction Act Notice, see separate instructions." at the bottom of Schedule B and Schedule D.
- .07 Print "For Paperwork Reduction Act Notice, see the separate instructions." at the bottom of Schedule R, page 1.
- **.08** Print "For Paperwork Reduction Act Notice, see the separate instructions." at the bottom of Form 8974.
- **.09** Be sure to print the OMB number in the same location as on the official forms on substitute Form 941, Schedule B, Schedule D, Schedule R, and Form 8974.
- **.10 Do not** print the form catalog number ("Cat. No.") at the bottom of the forms or instructions.
- **.11 Do not** print the Government Printing Office (GPO) symbol at the bottom of the forms or instructions.
- **.12** To ensure accurate scanning and processing, enter data on Form 941, Schedule B, Schedule D, Schedule R, and Form 8974 as follows.
- Display/print the name and EIN on all pages and attachments in the proper associated fields.
- Use 12-point (minimum 10-point) Courier font (where possible).
- Omit dollar signs. Commas are optional.
- Except for Form 941, lines 1, 2, and 12, leave blank any data field with a value of zero.
- Enter negative amounts with a minus sign. For example, report "-10.59" instead of "(10.59)."

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

## Section 1.6 – Specific Instructions for Schedule D

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

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

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

### Section 1.7 – Specific Instructions for Schedule R

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

**Note. Do not** present the information in spreadsheet or similar format. We may not be able to properly process nonconforming documents with an excessive number of entries. Complete as many Continuation Sheets for Schedule R (Schedule R, page 2) as necessary. If Continuation Sheets are not used or they vary in form from the official form, processing may be delayed and you may be subject to penalties.

**.02** Use Schedule R to allocate the aggregate information reported on Form 941 to each client. If you have more than 5 clients, complete as many Continuation Sheets for Schedule R as necessary. Attach Schedule R, including any Continuation Sheets, to your aggregate Form 941 and file it with your return. Enter your business information carefully.

Make sure all information exactly matches the information shown on the aggregate Form 941. Compare the total of each column on Schedule R, line 9 (including your information on line 8), to the amounts reported on the aggregate Form 941. For each column total of Schedule R, the relevant line from Form 941 is noted in the column heading. If the totals on Schedule R, line 9, do not match the totals on Form 941, there is an error that must be corrected before submitting Form 941 and Schedule R.

#### .03 Do:

- Develop and submit only conforming Schedules R;
- Follow the format and fields exactly as on the official Schedule R, even if this revenue procedure is not superseded to reflect a change in a column heading on Schedule R; and
- Maintain the same number of entry lines on the substitute Schedule R as on the official form.

#### .04 Do not:

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

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

## Section 1.8 – Specific Instructions for Form 8974

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

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

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

# Section 1.9 – Office of Management and Budget (OMB) Requirements for Substitute Forms

**.01** The Paperwork Reduction Act (the Act) of 1995 (P.L. 104-13) requires the following.

- OMB approves all IRS tax forms that are subject to the Act.
- Each IRS form contains the OMB approval number, if assigned. The official OMB numbers may be found on the official IRS-printed forms.
- Each IRS form (or its instructions) states:
  - 1. Why the IRS needs the information,
  - 2. How it will be used, and
  - 3. Whether or not the information is required to be furnished to the IRS

**.02** This information must be provided to any users of official or substitute IRS forms or instructions.

.03 The OMB requirements for substitute IRS forms are the following.

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

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

#### Section 1.10 – Order Forms and Instructions

.01 You can order forms and instructions at IRS.gov/OrderForms.

#### Section 1.11 – Effect on Other Documents

**.01** Revenue Procedure 2021-22, 2021-26 I.R.B. 1231, dated June 28, 2021, is superseded.

## **Section 1.12 – Helpful Information**

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

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

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

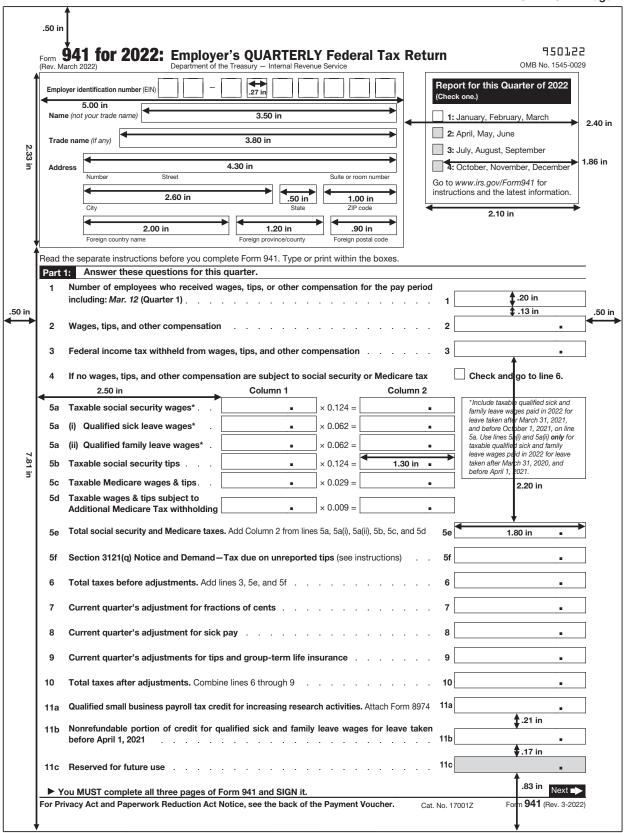
- Form 941, Employer's QUARTERLY Federal Tax Return.
- Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors (referred to in this revenue procedure as "Schedule B").

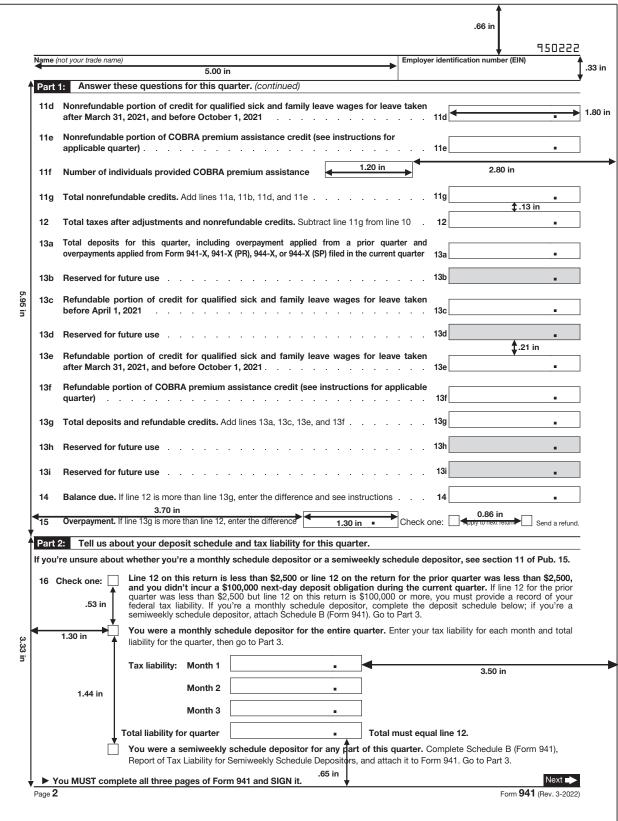
- Schedule D (Form 941), Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations (referred to in this revenue procedure as "Schedule D").
- Schedule R (Form 941), Allocation Schedule for Aggregate Form 941 Filers (referred to in this revenue procedure as "Schedule R").
-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

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

- *IRS.gov/DraftForms* for draft forms.
- *IRS.gov/Forms* for final forms.

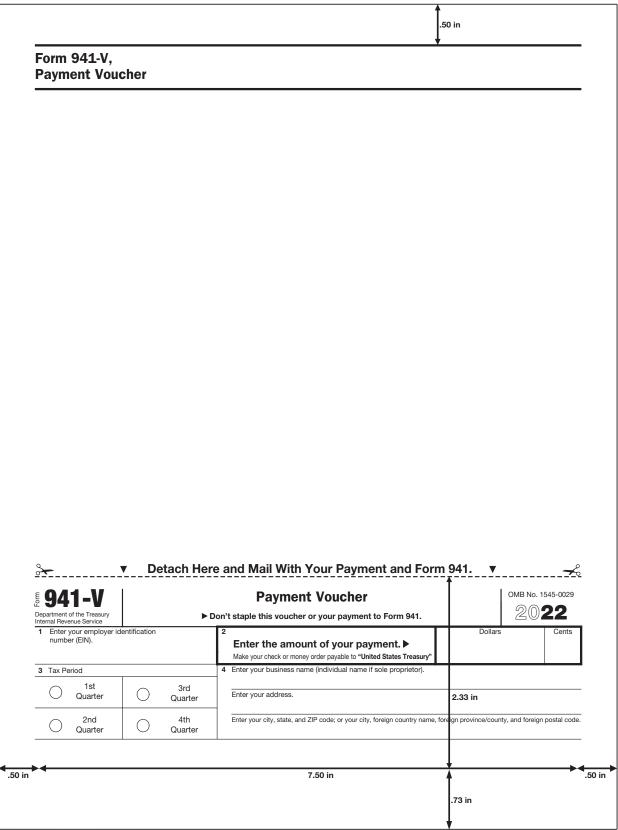
Exhibit A Form 941 Page 1

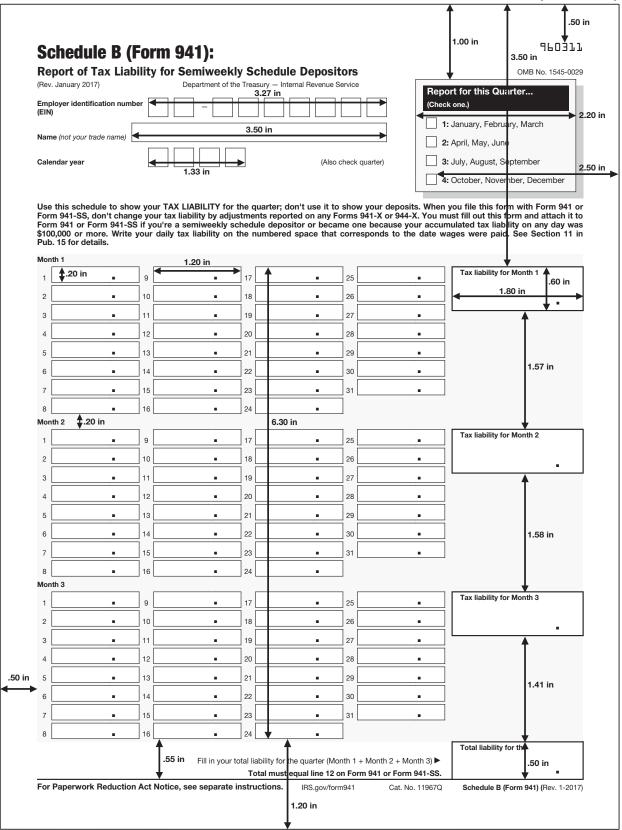


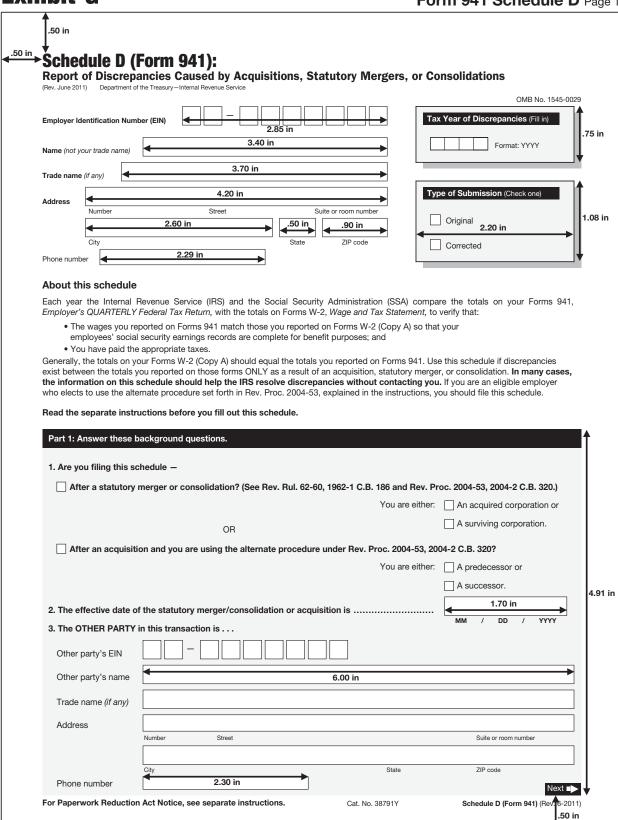


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**Exhibit E** Form 941-V

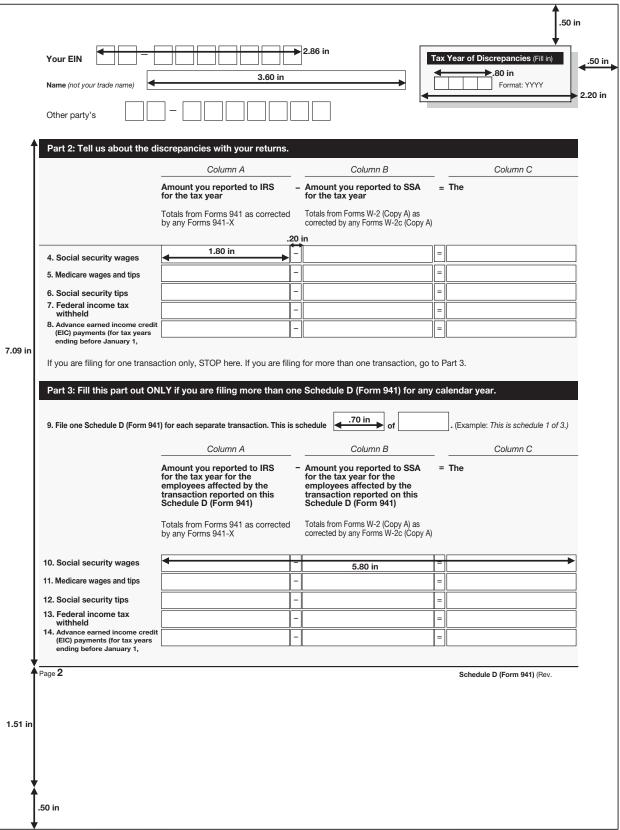


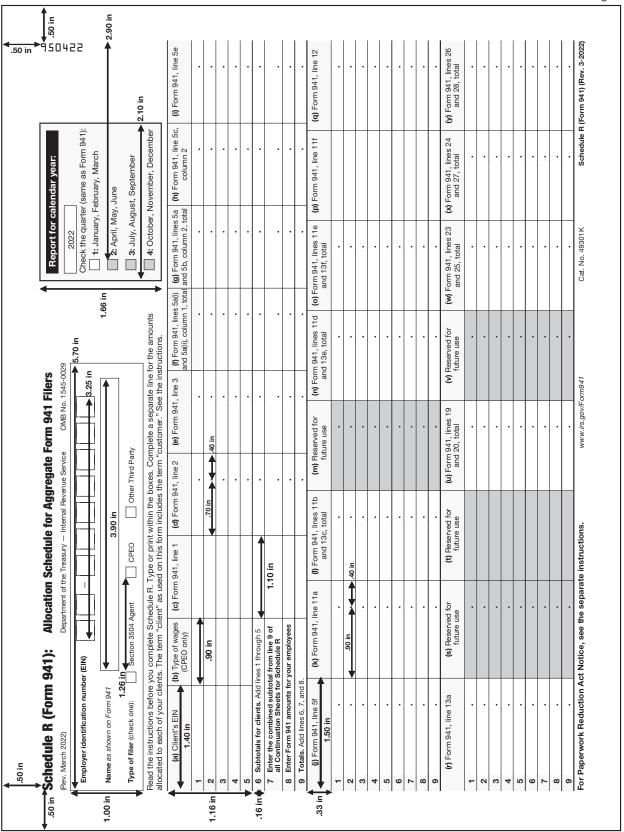




# **Exhibit H**

### Form 941 Schedule D Page 2





950522	(i) Form 941, line 5e	-		-	-	-	-	-		(q) Form 941, line 12	-	-		-		-	(y) Form 941, lines 26 and 28, total				-	-	-   -	
Report for calendar year:  2022 Check the quarter (same as Form 941): 1 1. January, February, March 2 2. April, May, June 3 3. July, August, September 4 3. October, November, December	5a <b>(h)</b> Form 941, line 5c, tal			-	-	-	-	-		(p) Form 941, line 11f							(x) Form 941, lines 24 and 27, total	•		-		-	.   .	
Report for calenda  2022 Check the quarter (same 1: January, Februar  2: April, May, June 3: July, August, Sep	(i) (g) Form 941, lines 5a tal and 5b, column 2, total	-	-	•	-	-	-	•		(o) Form 941, lines 11e and 13f, total							(w) Form 941, lines 23 and 25, total		-		-	•		
	3 (f) Form 941, lines 5a(i) and 5a(ii), column 1, total	•		-	-	-	-	-		(n) Form 941, lines 11d (o		-					(v) Reserved for future use				-	-		•
arty	(e) Form 941, line 3			-		-	-	-		(m) Reserved for future use		•		•			(u) Form 941, lines 19 and 20, total							
Other Third Party	(d) Form 941, line 2		-					-		-							(u) Forr							
- CPEO CPEO CPEO CPEO CPEO CPEO CPEO CPEO	irm 941, line 1 (d) For									(l) Form 941, lines 11b and 13c, total		 -	-	-			(t) Reserved for future use							
ior Schedule R EIN)	(c) Fo								ugh 8.	(k) Form 941, line 11a							(s) Reserved for future use					-		
nber (EIN)	(b) Type of wages (CPEO only)								d lines 1 thro this line on	<b>(K)</b>							(s)							
Continuation Sheet for Schedule (Rev. March 2022)  Employer identification number (EIN)  Name as shown on Form 941  Type of filer (check one): Section 3504 Agent	(a) Client's EIN	-	2	3	4	2	9	7	9 Subtotals for clients. Add lines 1 through 8. Include the subtotals from this line on	(j) Form 941, line 5f							(r) Form 941, line 13a						- 00	

