

## Payroll Details

Hours and Earnings				Taxes		Deductions		Employer		
Description	Hours	Rate	Amount	Tax	Amount	Deduction	Amount	Net Pay	Liability	Amount
<b>Pay Frequency: Monthly</b>										
<b>Employee: ALISHALA, SHRAVAN</b>				<b>SSN: xxx-xx-9439</b>						
Regular	0.00		5,000.00	FED FIT	121.71			4,808.08	FED SOCSEC-ER	310.00
Misc	0.00		500.00	FED SOCSEC	310.00				FED MEDCARE-ER	72.50
reimbursement				FED	72.50					<u>382.50</u>
non-taxable				MEDCARE						
	<u>0.00</u>		<u>5,500.00</u>	IN SIT	139.13					
				IN2040 -	48.58					
				Hamilton						
				Resident Coit						
				Tax LIT						
					<u>691.92</u>					
Check Date: 12/20/2023 / Direct Deposit / Checking / Account No: XXXXX6985 \$4,808.08										
<b>Pay Frequency Totals: Monthly</b>										
Regular	0.00		\$5,000.00	FED FIT	\$121.71			\$4,808.08	FED SOCSEC-ER	\$310.00
Misc	0.00		\$500.00	FED SOCSEC	\$310.00				FED MEDCARE-ER	\$72.50
reimbursement				FED	\$72.50					<u>\$382.50</u>
non-taxable				MEDCARE						
	<u>0.00</u>		<u>\$5,500.00</u>	IN SIT	\$139.13					
				IN2040 -	\$48.58					
				Hamilton						
				Resident Coit						
				Tax LIT						
					<u>\$691.92</u>					
<b>Total Employees - Monthly: 1</b>										
<b>Company Totals:</b>										
Regular	0.00		\$5,000.00	FED FIT	\$121.71			\$4,808.08	FED SOCSEC-ER	\$310.00
Misc	0.00		\$500.00	FED SOCSEC	\$310.00				FED MEDCARE-ER	\$72.50
reimbursement				FED	\$72.50					<u>\$382.50</u>
non-taxable				MEDCARE						
	<u>0.00</u>		<u>\$5,500.00</u>	IN SIT	\$139.13					
				IN2040 -	\$48.58					
				Hamilton						
				Resident Coit						
				Tax LIT						
					<u>\$691.92</u>					
<b>Total Employees - Company: 1</b>										

## Payroll Summary

Check Date	Name	Hours	Total Paid	Tax Withheld	Deductions	Net Pay	Check No	Employer Liability	Total Expense
Pay Frequency: Monthly									
12/20/2023	ALISHALA, SHRAVAN	0.00	5,500.00	691.92	0.00	4,808.08	DD	382.50	5,882.50
<b>Pay Frequency Totals: Monthly</b>		0.00	\$5,500.00	\$691.92	\$0.00	\$4,808.08		\$382.50	\$5,882.50
<b>Total Net Pays for Monthly frequency: 1</b>									
<b>Company Totals:</b>		0.00	\$5,500.00	\$691.92	\$0.00	\$4,808.08		\$382.50	\$5,882.50
<b>Total Net Pays for Company: 1</b>									

Employer identification number (EIN)  -

Name (not your trade name)

Trade name (if any)

Address

Number Street Suite or room number

City

Foreign country name Foreign province/country Foreign postal code

**Type of Return**  
 (Check all that apply.)

a. Amended

b. Successor employer

c. No payments to employees in 20

d. Final: Business closed or stopped paying wages

Go to [www.irs.gov/Form940](http://www.irs.gov/Form940) for instructions and the latest information.

Read the separate instructions before you complete this form. Please type or print within the boxes.

**Part 1: Tell us about your return. If any line does NOT apply, leave it blank. See instructions before completing Part 1.**

1a If you had to pay state unemployment tax in one state only, enter the state abbreviation . . . . . 1a

1b If you had to pay state unemployment tax in more than one state, you are a multi-state employer . . . . . 1b  Check here. Complete Schedule A (Form 940).

2 If you paid wages in a state that is subject to CREDIT REDUCTION . . . . . 2  Check here. Complete Schedule A (Form 940).

**Part 2: Determine your FUTA tax before adjustments. If any line does NOT apply, leave it blank.**

3 Total payments to all employees . . . . . 3

4 Payments exempt from FUTA tax . . . . . 4

Check all that apply: 4a  Fringe benefits 4c  Retirement/Pension 4e  Other  
 4b  Group-term life insurance 4d  Dependent care

5 Total of payments made to each employee in excess of \$7,000 . . . . .

6 Subtotal (line 4 + line 5 = line 6) . . . . . 6

7 Total taxable FUTA wages (line 3 - line 6 = line 7). See instructions. . . . . 7

8 FUTA tax before adjustments (line 7 x 0.006 = line 8) . . . . . 8

**Part 3: Determine your adjustments. If any line does NOT apply, leave it blank.**

9 If ALL of the taxable FUTA wages you paid were excluded from state unemployment tax, multiply line 7 by 0.054 (line 7 x 0.054 = line 9). Go to line 12 . . . . . 9

10 If SOME of the taxable FUTA wages you paid were excluded from state unemployment tax, OR you paid ANY state unemployment tax late (after the due date for filing Form 940), complete the worksheet in the instructions. Enter the amount from line 7 of the worksheet . . . . . 10

11 If credit reduction applies, enter the total from Schedule A (Form 940) . . . . . 11

**Part 4: Determine your FUTA tax and balance due or overpayment. If any line does NOT apply, leave it blank.**

12 Total FUTA tax after adjustments (lines 8 + 9 + 10 + 11 = line 12) . . . . . 12

13 FUTA tax deposited for the year, including any overpayment applied from a prior year . . . . . 13

14 Balance due. If line 12 is more than line 13, enter the excess on line 14.  
 • If line 14 is more than \$500, you must deposit your tax.  
 • If line 14 is \$500 or less, you may pay with this return. See instructions . . . . . 14

15 Overpayment. If line 13 is more than line 12, enter the excess on line 15 and check a box below 15

You **MUST** complete both pages of this form and **SIGN** it. Check one:  Apply to next return.  Send a refund.

Name (not your trade name)

Employer identification number (EIN)

**Part 5: Report your FUTA tax liability by quarter only if line 12 is more than \$500. If not, go to Part 6.**

**16 Report the amount of your FUTA tax liability for each quarter; do NOT enter the amount you deposited. If you had no liability for a quarter, leave the line blank.**

**16a 1st quarter** (January 1 – March 31) . . . . . **16a**

**16b 2nd quarter** (April 1 – June 30) . . . . . **16b**

**16c 3rd quarter** (July 1 – September 30) . . . . . **16c**

**16d 4th quarter** (October 1 – December 31) . . . . . **16d**

**17 Total tax liability for the year** (lines 16a + 16b + 16c + 16d = line 17) **17**  **Total must equal line 12.**

**Part 6: 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 7: Sign here. You MUST complete both pages of this form 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, and that no part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments made to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**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

# Form 940-V, Payment Voucher

## Purpose of Form

Complete Form 940-V if you're making a payment with Form 940. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

## Making Payments With Form 940

To avoid a penalty, make your payment with your 2023 Form 940 **only if** your FUTA tax for the fourth quarter (plus any undeposited amounts from earlier quarters) is \$500 or less. If your total FUTA tax after adjustments (Form 940, line 12) is more than \$500, you must make deposits by electronic funds transfer. See *When Must You Deposit Your FUTA Tax?* in the Instructions for Form 940. Also see sections 11 and 14 of Pub. 15 for more information about deposits.



Use Form 940-V when making any payment with Form 94

**CAUTION** Form 940 that should've been deposited, you may be subject to a penalty. See Deposit Penalties in section 11 of Pub. 15.

## Specific Instructions

**Box 1—Employer identification number (EIN).** If you don't have an EIN, you may apply for one online by visiting the IRS website at [www.irs.gov/EIN](http://www.irs.gov/EIN). You may also apply for an EIN by faxing or mailing Form SS-4 to the IRS. If you haven't received your EIN by the due date of Form 940, write "Applied For" and the date you applied in this entry space.

**Box 2—Amount paid.** Enter the amount paid with Form 940.

**Box 3—Name and address.** Enter your name and address as shown on Form 940.

- Enclose your check or money order made payable to "United States Treasury." Be sure to enter your EIN, "Form 940," and "2023" on your check or money order. Don't send cash. Don't staple Form 940-V or your payment to Form 940 (or to each other).
- Detach Form 940-V and send it with your payment and Form 940 to the address provided in the Instructions for Form 940.

**Note:** You must also complete the entity information above Part 1 on Form 940.

Detach Here and Mail With Your Payment and Form 940.

Form **940-V**

Department of the Treasury  
Internal Revenue Service

## Payment Voucher

OMB No. 1545-0028

Don't staple or attach this voucher to your payment.

20

1 Enter your employer identification number (EIN).	2 <b>Enter the amount of your payment.</b> Make your check or money order payable to "United States Treasury"	Dollars	Cents
		3 Enter your business name (individual name if sole proprietor).  Enter your address.  Enter your city, state, and ZIP code; or your city, foreign country name, foreign province/county, and foreign postal code.	

**Privacy Act and Paperwork Reduction Act Notice.**

We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Chapter 23, Federal Unemployment Tax Act, of Subtitle C, Employment Taxes, of the Internal Revenue Code imposes a tax on employers with respect to employees. This form is used to determine the amount of the tax that you owe. Section 6011 requires you to provide the requested information if you are liable for FUTA tax under section 3301. Section 6109 requires you to provide your identification number. If you fail to provide this information in a timely manner or provide a false or fraudulent form, you may be subject to penalties.

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

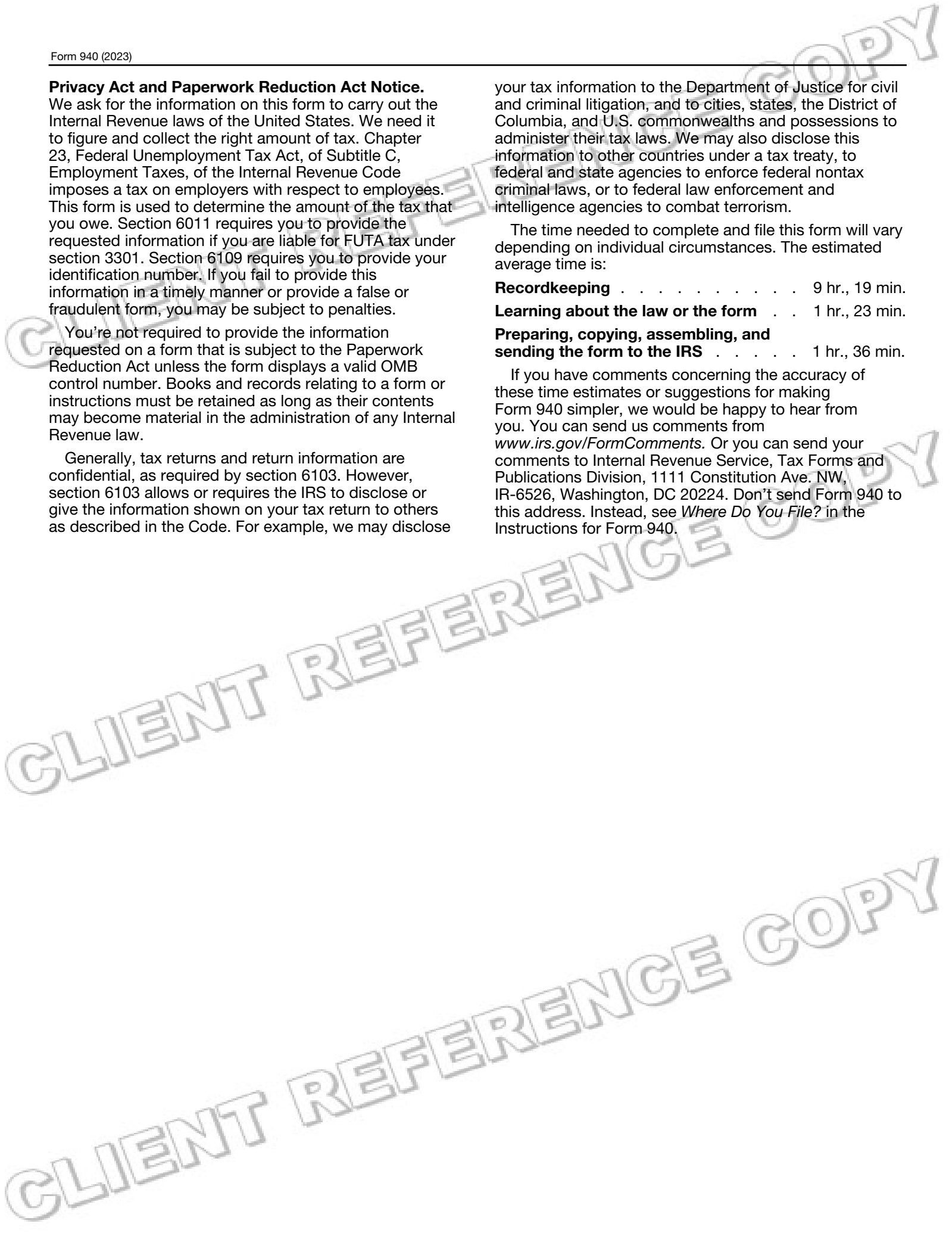
Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose

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

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** . . . . . 9 hr., 19 min.
- Learning about the law or the form** . . . 1 hr., 23 min.
- Preparing, copying, assembling, and sending the form to the IRS** . . . . . 1 hr., 36 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 940 simpler, we would be happy to hear from you. You can send us comments from [www.irs.gov/FormComments](http://www.irs.gov/FormComments). Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don't send Form 940 to this address. Instead, see *Where Do You File?* in the Instructions for Form 940.



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/county Foreign postal code

**Report for this Quarter of 20**  
(Check one.)

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Go to [www.irs.gov/Form941](http://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"/>	<input type="text"/>	$\times 0.124 =$ <input type="text"/>
5a (i) Qualified sick leave wages* . . . . .	<input type="text"/>	<input type="text"/>	$\times 0.062 =$ <input type="text"/>
5a (ii) Qualified family leave wages* . . . . .	<input type="text"/>	<input type="text"/>	$\times 0.062 =$ <input type="text"/>
5b Taxable social security tips . . . . .	<input type="text"/>	<input type="text"/>	$\times 0.124 =$ <input type="text"/>
5c Taxable Medicare wages & tips . . . . .	<input type="text"/>	<input type="text"/>	$\times 0.029 =$ <input type="text"/>
5d Taxable wages & tips subject to Additional Medicare Tax withholding <input type="text"/>	<input type="text"/>	<input type="text"/>	$\times 0.009 =$ <input type="text"/>
5e Total social security and Medicare taxes. Add Column 2 from lines 5a, 5a(i), 5a(ii), 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"/>
11a Qualified small business payroll tax credit for increasing research activities. Attach Form 8974			11a <input type="text"/>
11b Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 . . . . .			11b <input type="text"/>
11c Reserved for future use . . . . .			11c <input type="text"/>

*\*Include taxable qualified sick and family leave wages paid in this quarter of 2023 for leave taken after March 31, 2021, and before October 1, 2021, on line 5a. Use lines 5a(i) and 5a(ii) only for taxable qualified sick and family leave wages paid in this quarter of 2023 for leave taken after March 31, 2020, and before April 1, 2021.*

You MUST complete all three pages of Form 941 and SIGN it.

Name (not your trade name)

Employer identification number (EIN)

Part 1: Answer these questions for this quarter. (continued)

- 11d Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021 . . . . . 11d
- 11e Reserved for future use . . . . . 11e
- 11f Reserved for future use . . . . .
- 11g Total nonrefundable credits. Add lines 11a, 11b, and 11d . . . . . 11g
- 12 Total taxes after adjustments and nonrefundable credits. Subtract line 11g from line 10 . . . . . 12
- 13a 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 . . . . . 13a
- 13b Reserved for future use . . . . . 13b
- 13c Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 . . . . . 13c
- 13d Reserved for future use . . . . . 13d
- 13e Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021 . . . . . 13e
- 13f Reserved for future use . . . . . 13f
- 13g Total deposits and refundable credits. Add lines 13a, 13c, and 13e . . . . . 13g
- 13h Reserved for future use . . . . . 13h
- 13i Reserved for future use . . . . . 13i
- 14 Balance due. If line 12 is more than line 13g, enter the difference and see instructions . . . . . 14
- 15 Overpayment. If line 13g is more than line 12, enter the difference  Check one:  Apply to next return.  Send a refund.

Part 2: Tell us about your deposit schedule and tax liability for this quarter.

If you're unsure about whether you're 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're a monthly schedule depositor, complete the deposit schedule below; if you're 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. Go to Part 3.

▶ You MUST complete all three pages of Form 941 and SIGN it.



Name (not your trade name)

Employer identification number (EIN)

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 [ ] ; also attach a statement to your return. See instructions.

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

19 Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021 19 [ ]

20 Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021 20 [ ]

21 Reserved for future use . . . . . 21 [ ]

22 Reserved for future use . . . . . 22 [ ]

23 Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021 23 [ ]

24 Qualified health plan expenses allocable to qualified sick leave wages reported on line 23 24 [ ]

25 Amounts under certain collectively bargained agreements allocable to qualified sick leave wages reported on line 23 . . . . . 25 [ ]

26 Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 26 [ ]

27 Qualified health plan expenses allocable to qualified family leave wages reported on line 26 27 [ ]

28 Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on line 26 . . . . . 28 [ ]

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 all three 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

[ ]

Print your name here [ ]

Print your title here [ ]

Date [ ]

Best daytime phone [ ]

Paid Preparer Use Only

Check if you're self-employed

Preparer's name [ ]

PTIN [ ]

Preparer's signature [ ]

Date [ ]

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

EIN [ ]

Address [ ]

Phone [ ]

City [ ]

State [ ]

ZIP code [ ]

# Form 941-V, Payment Voucher

## Purpose of Form


Complete Form 941-V if you're making a payment with Form 941. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

## Making Payments With Form 941

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

- Your total taxes after adjustments and nonrefundable credits (Form 941, line 12) for either the current quarter or the preceding quarter are less than \$2,500, you didn't incur a \$100,000 next-day deposit obligation during the current quarter, and you're paying in full with a timely filed return; or
- You're a monthly schedule depositor making payment in accordance with the Accuracy of Deposits Rule. See section 11 of Pub. 15 for details. In this case, the amount of your payment may be \$2,500 or more.

Otherwise, you must make deposits by electronic funds transfer. See section 11 of Pub. 15 for deposit instructions. Don't use Form 941-V to make federal tax deposits.

 **CAUTION** Use Form 941-V when making any payment with Form 941. However, if you pay an amount with Form 941 that should've been deposited, you may be subject to a penalty. See Deposit Penalties in section 11 of Pub. 15.

## Specific Instructions

**Box 1 – Employer identification number (EIN).** If you don't have an EIN, you may apply for one online by visiting the IRS website at [www.irs.gov/EIN](http://www.irs.gov/EIN). You may also apply for an EIN by faxing or mailing Form SS-4 to the IRS. If you haven't received your EIN by the due date of Form 941, write "Applied For" and the date you applied in this entry space.

**Box 2 – Amount paid.** Enter the amount paid with Form 941.

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

**Box 4 – Name and address.** Enter your name and address as shown on Form 941.

- Enclose your check or money order made payable to "United States Treasury." Be sure to enter your EIN, "Form 941," and the tax period ("1st Quarter 2023," "2nd Quarter 2023," "3rd Quarter 2023," or "4th Quarter 2023") on your check or money order. Don't send cash. Don't staple Form 941-V or your payment to Form 941 (or to each other).

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

**Note:** You must also complete the entity information above Part 1 on Form 941.

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

<b>Form 941-V</b> Department of the Treasury Internal Revenue Service		<b>Payment Voucher</b>		OMB No. 1545-0029 <span style="font-size: 2em;">20</span>	
<b>▶ Don't staple this voucher or your payment to Form 941.</b>					
<b>1</b> Enter your employer identification number (EIN).		<b>2</b> <b>Enter the amount of your payment. ▶</b> Make your check or money order payable to "United States Treasury"		Dollars	Cents
<b>3</b> Tax Period		<b>4</b> Enter your business name (individual name if sole proprietor).			
<input type="radio"/> 1st Quarter	<input type="radio"/> 3rd Quarter	Enter your address.			
<input type="radio"/> 2nd Quarter	<input type="radio"/> 4th Quarter	Enter your city, state, and ZIP code; or your city, foreign country name, foreign province/county, and foreign postal code.			

**Privacy Act and Paperwork Reduction Act Notice.**

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

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

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

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

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

**Recordkeeping** . . . . . 22 hr., 28 min.

**Learning about the law or the form** . . . . . 53 min.

**Preparing, copying, assembling, and sending the form to the IRS** . . . . . 1 hr., 18 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 941 simpler, we would be happy to hear from you. You can send us comments from [www.irs.gov/FormComments](http://www.irs.gov/FormComments). Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don't send Form 941 to this address. Instead, see *Where Should You File?* in the Instructions for Form 941.

