

At the top of each page of this form, write, "This return is filed under authorization granted in accordance with Section 3504 of the Internal Revenue Code".

Complete with Fiscal/Employer Agent's separate EIN.
This EIN should *only* be used for serving as a Fiscal/Employer Agent. After Fiscal/Employer Agent's name, write *HHCSR Agent* for "Name of Program(s)".

Check box for the quarter represented on this return.

Form **941 for 2011: Employer's QUARTERLY Federal Tax Return**
(Rev. January 2011) Department of the Treasury — Internal Revenue Service OMB No. 1545-0029

(EIN) -

Employer identification number

Name (not your trade name)

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

Report for this Quarter of 2011
(Check one.)

☐ 1: January, February, March

☐ 2: April, May, June

☐ 3: July, August, September

☐ 4: October, November, December

Prior-year forms are available at www.irs.gov/form941.

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

Enter the number of participants' employees paid in quarter. Do not include employees of Fiscal/Employer Agent.

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)
- 2 Wages, tips, and other compensation
- 3 Income tax withheld from wages, tips, and other compensation
- 4 If no wages, tips, and other compensation are subject to social security or Medicare tax

1

2

3

☐ Check and go to line 6e.

Enter sum of total wages and other compensation paid to all participants' employees.

	Column 1		Column 2
5a Taxable social security wages	<input type="text"/>	$\times .104 =$	<input type="text"/>
5b Taxable social security tips	<input type="text"/>	$\times .104 =$	<input type="text"/>
5c Taxable Medicare wages & tips	<input type="text"/>	$\times .029 =$	<input type="text"/>

For 2011, the employee social security tax rate is 4.2% and the Medicare tax rate is 1.45%. The employer social security tax rate is 6.2% and the Medicare tax rate is 1.45%.

Enter total Federal Income Tax withheld from wages etc. reported in Box 2.

In Box 5a and 5c, Column 1 enter all Social Security & Medicare taxable wages. Do not include wages that were lower than the FICA threshold for the year and have already had withheld FICA refunded (this would only happen for the 4th Qtr. 941). Nor enter wages paid to FICA exempt family employees.

Perform the multiplication shown and enter the product in Column 2.

Note that if a single Fiscal/Employer Agent serves multiple participant direction programs, wages, taxes, employees etc. for all programs represented by the Fiscal/Employer Agent and its separate EIN should be reported on a single IRS Form 941. Records for each individual program should be maintained by Fiscal/Employer Agent.

A Fiscal/Employer Agent would very rarely check Box 4. This would only happen if all employees either earned less than the FICA threshold for the year OR were FICA exempt family employees, students or foreign employees.

**Example of First Half of Page 1 of IRS Form 941
Used for Fiscal/Employer Agent
To File Employers' Quarterly Tax Return in Aggregate**

Perform the calculation shown and enter the result in 5d.

5e should generally be blank for Fiscal/Employer Agent Forms 941

Perform the calculation shown and enter the result in 6e. Complete lines 7, 8 and 9 as applicable.

Perform the calculation shown and enter the result in 10.

Enter total deposits made this quarter using EFTPS or other method. Ensure this value includes any overpayments from a prior quarter or 941X.

Complete lines 12a, 12b and 13 per instructions, if applicable.

If a value is entered in Box 14, the Agent has not yet deposited taxes to fulfill its liability. See instructions and make payment as soon as possible to avoid penalties and interest.

If a value is entered in Box 15, the Agent has deposited more tax than is due. The Agent can apply the over-deposited tax to a future return or request that the US Treasury send a refund check.

Do Not Complete Lines 6a-6d

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

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

6a Reserved for future use.

6b Reserved for future use.

6c Reserved for future use.

6d

6e Total taxes before adjustments (add lines 3, 5d, and 5e) 6e

7 Current quarter's adjustment for fractions of cents 7

8 Current quarter's adjustment for sick pay 8

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

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

11 Total deposits, including prior quarter overpayments 11

12a COBRA premium assistance payments (see instructions) 12a

12b Number of individuals provided COBRA premium assistance 12b

13 Add lines 11 and 12a 13

14 Balance due. If line 10 is more than line 13, enter the difference and see instructions . . . 14

15 Overpayment. If line 13 is more than line 10, enter the difference 15

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

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

Next ►

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher. Cat. No. 17001Z Form 941 (Rev. 1-2011)

Example of Second Half of Page 1 of IRS Form 941
Used for Fiscal/Employer Agent
to File Employers' Quarterly Tax Return in Aggregate

If Fiscal/Employer Agent represents participants in only one state, enter state abbreviation. If multiple states, enter "MU."

Enter Fiscal/Employer Agent's name and EIN as recorded on Page 1 of Form 941.

Agents are either monthly or semi-weekly depositors. It is critical to deposit per the correct schedule to avoid penalties and interest. See Publication 15, Circular E for information on when to deposit. If the Agent is a semi-weekly depositor, Schedule B must be completed.

Complete Section 17 per instructions. Note that the Agent's tax liability for a time period and the tax that was actually deposited for the time period may be different. Report liability, not deposits, in this section.

If the Agent will not serve as an Agent after this quarter, check the box on 18 and enter the last date that wages were paid to participants' employees.

Complete Part 4 per instructions. Complete Schedule B if Agent is a semi-weekly depositor and submit both pages of Form 941 and any schedules to the IRS based on Agent's location:
<http://www.irs.gov/file/article/0,,id=111163,00.html>

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

If you are unsure about whether you are a monthly schedule depositor or a semiweekly schedule depositor, see Pub. 15 (Circular E), section 11.

16 ☐ ☐ Write the state abbreviation for the state where you made your deposits OR write "MU" if you made your deposits in multiple states.

17 Check one: ☐ Line 10 on this return is less than \$2,000 or line 10 on the return for the preceding quarter was less than \$2,000, and you did not incur a \$100,000 next-day deposit obligation during the current quarter. If you meet the de minimis exception based on the prior quarter and line 10 for the current quarter is \$100,000 or more, you must provide a record of your federal tax liability. If you are a monthly schedule depositor, complete the deposit schedule below; if you are a semiweekly schedule depositor, attach Schedule B (Form 941). Go to Part 3.

☐ You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month and total liability for the quarter, then go to Part 3.

Tax liability: Month 1

Month 2

Month 3

Total liability for quarter Total must equal line 10.

☐ You were a semiweekly schedule depositor for any part of this quarter. Complete Schedule B (Form 941): Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to Form 941.

Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.

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

19 If you are a seasonal employer and you do not have to file a return for every quarter of the year ☐ Check here.

Part 4: May we speak with your third-party designee?

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

☐ Yes. Designee's name and phone number

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

☐ No.

Part 5: Sign here. You MUST complete both pages of Form 941 and SIGN it.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

X Sign your name here

Date

Print your name here

Print your title here

Best daytime phone

Paid Preparer Use Only

Preparer's name PIN

Preparer's signature Date

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

Address Phone

City State ZIP code

Check if you are self-employed ☐

Complete part 5 as applicable.