

Instructions for Completing the 941 Employer's Quarterly Federal Tax Return

*Fields highlighted in yellow on the example 941 at the end of these instructions need to be completed.

The EIN is the Federal Identification Number that begins with 73 for conservation districts. Always be sure the EIN on the form you file exactly matches the EIN the IRS has assigned to your business. Be sure and carry this information forward to the second and third pages at the top.

Name / Address: Use the name and address that is associated with your EIN number that the IRS recognizes.

Check the appropriate box for the quarter.

Due Dates: Quarter 1 - April 30
Quarter 2 - July 31
Quarter 3 - October 31
Quarter 4 - January 31

Part 1:

Question 1 - Total number of employees for the quarter. This includes part-time/temporary employees who were paid wages at any point during the quarter.

Question 2 - Line 12 of the Payroll Worksheet for each month of the quarter added together for each employee. Be sure to add any longevity, one-time pay increases, or leave payout.

Question 3 - Line 13 of the Payroll Worksheet for each month of the quarter added together for each employee. Be sure to add any federal tax withholding for longevity, one-time pay increases, or leave payout.

Question 4: Do not check this box.

Question 5a – Column 1 - Line 6 of the Payroll Worksheet for each month of the quarter added together for each employee. Be sure to include any longevity, one-time pay increases, or leave payout.

Question 5a – Column 2 - Complete the math - multiplying Column 1 Box 5a x 0.124.

Question 5a (i) – Nothing goes in Column 1 or 2

Question 5a (ii) – Nothing goes in Column 1 or 2

Question 5b - Nothing goes in Column 1 or 2

Question 5c – Column 1 - Line 6 of the Payroll Worksheet for each month of the quarter added together for each employee. Be sure to include any longevity, one-time pay increases or leave payout.

Question 5c – Column 2 - Complete the math - multiplying Column 1 Box 5c x 0.029.

Question 5d - Nothing goes in Column 1 or 2

Question 5e - Complete according to the instructions on the form adding Column 2 - Box 5a and 5c.

Question 5f – Nothing goes in this box.

Question 6 – Complete according to the instructions on the form by adding Box 3 + Box 5e. Once this amount is figured **STOP!** Go to page 2 Part 2 of the report and complete line 16.

Part 2: This is the amount of federal monthly payroll tax that SHOULD HAVE BEEN PAID each month in the respective quarter. This is the opportunity to reconcile the amounts that should have been paid with what was actually paid.

In theory the amounts should be the same. However if a mistake occurred in a month or a longevity or one time pay increase was missed the adjustments can be made here.

Question 16 - All districts will check the monthly scheduled depositor box and complete the tax liabilities for each month. Do the math for each month as instructed below and then add months 1, 2, and 3 together for the Total liability for the quarter. **This amount must equal Line 10 and Line 12 on Page 1.**

To calculate the monthly federal tax payment for the district:

From the payroll worksheet:

Line 6 * 15.3% + Line 13= Tax Payment for each employee. Add all employees together.

Enter the total into the corresponding month box.

Go Back to Page 1 Part 1

Question 7 - Adjustments can be made for anything under \$1.00 when Box 6 and Box 10 of the 941 report do not match. This amount can be either added or subtracted. The need for adjustments can occur due to rounding when making the federal monthly tax deposits.

Question 8 – Nothing goes in this box.

Question 9 – Nothing goes in this box.

Question 10 - Must equal "Total Liability for the Quarter" under Part 2 - Line 16 on Page 2.

Question 11a – Nothing goes in this box.

Question 11b – Nothing goes in this box.

Question 11c – Nothing goes in this box.

Part 1 Page 2

Question 11d – Nothing goes in this box.

Question 11e – Nothing goes in this box.

Question 11f – Nothing goes in this box.

Question 11g – Nothing goes in this box.

Question 12 – Must equal Line 10 and must equal "Total Liability for the Quarter" under Part 2 - Line 16 on Page 2.

Question 13a - This is the amount of all federal tax deposits that were made for the quarter. Total all the 941 payments made for the quarter and enter the amount in the box. If this amount does not equal Box 12 you have either over paid or under paid. If you believe it is necessary to complete a 941X to correct a mistake **PLEASE CONTACT THE COMMISSION FOR ASSISTANCE.**

Question 13b – Nothing goes in this box.

Question 13c – Nothing goes in this box.

Question 13d – Nothing goes in this box.

Question 13e – Nothing goes in this box.

Question 13f – Nothing goes in this box.

Question 13g – Should equal box 13a.

Question 13h – Nothing goes in this box.

Question 13i – Should equal box 13g.

Question 14 – Do the math; if line 12 is less than 13i you have underpaid the 941 taxes for the quarter and a balance is due. Enter the amount due, if applicable, in box 14; if no balance is due, leave box 14 blank. If a balance is due, payment should be made electronically through the EFTPS process as a balance due on a return. Be sure and select the proper quarter to apply the payment to.

Question 15 – Do the math; if line 13i is more than line 12 you have overpaid the 941 taxes for the quarter and a refund is due. Enter the amount overpaid, if applicable, in box 15 and check “Send a refund;” if no balance is due, leave box 15 blank and do not check a box.

Part 3 Page 3 – Nothing to complete here unless the District is going out of business. If that is the case, please contact OCC for assistance.

Part 4:

You must check "yes" in this box and complete the name, phone number and 5-digit pin if the district wants to allow a district employee (such as the district secretary, who usually completes the report) to discuss this report with the IRS.

Part 5:

The person completing the report must sign and date it here. Be sure and keep a copy of the report and make note of the date it was sent. The report must be mailed to:

Department of Treasury
Internal Revenue Service
Ogden, UT 84201-0005

Form **941 for 2021: Employer's QUARTERLY Federal Tax Return**
(Rev. June 2021) Department of the Treasury — Internal Revenue Service

951121
OMB No. 1545-0029

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 2021
(Check one.)

- ☐ 1: January, February, March
☐ 2: April, May, June
☐ 3: July, August, September
☐ 4: October, November, December
- Go to www.irs.gov/Form941 for instructions and the latest information.

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

Part 1: Answer these questions for this quarter.

1 Number of employees who received wages, tips, or other compensation for the pay period including: *June 12* (Quarter 2), *Sept. 12* (Quarter 3), or *Dec. 12* (Quarter 4) 1

2 Wages, tips, and other compensation 2

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

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

	Column 1		Column 2
5a Taxable social security wages*	<input type="text"/>	× 0.124 =	<input type="text"/>
5a (i) Qualified sick leave wages*	<input type="text"/>	× 0.062 =	<input type="text"/>
5a (ii) Qualified family leave wages*	<input type="text"/>	× 0.062 =	<input type="text"/>
5b Taxable social security tips	<input type="text"/>	× 0.124 =	<input type="text"/>
5c Taxable Medicare wages & tips	<input type="text"/>	× 0.029 =	<input type="text"/>
5d Taxable wages & tips subject to Additional Medicare Tax withholding <input type="text"/>	<input type="text"/>	× 0.009 =	<input type="text"/>

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

5e Total social security and Medicare taxes. Add Column 2 from lines 5a, 5a(i), 5a(ii), 5b, 5c, and 5d 5e

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

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

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 6 through 9 10

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

11b Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 11b

11c Nonrefundable portion of employee retention credit 11c

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

Next ►

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 11d
- 11e Nonrefundable portion of COBRA premium assistance credit (see instructions for applicable quarters) 11e
- 11f Number of individuals provided COBRA premium assistance
- 11g Total nonrefundable credits. Add lines 11a, 11b, 11c, 11d, and 11e 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 Refundable portion of employee retention credit 13d
- 13e Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 13e
- 13f Refundable portion of COBRA premium assistance credit (see instructions for applicable quarters) 13f
- 13g Total deposits and refundable credits. Add lines 13a, 13c, 13d, 13e, and 13f 13g
- 13h Total advances received from filing Form(s) 7200 for the quarter 13h
- 13i Total deposits and refundable credits less advances. Subtract line 13h from line 13g 13i
- 14 Balance due. If line 12 is more than line 13i, enter the difference and see instructions 14
- 15 Overpayment. If line 13i 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.

Next ►

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.

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

18b If you're eligible for the employee retention credit solely because your business is a recovery startup business ☐ 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 Qualified wages for the employee retention credit 21

22 Qualified health plan expenses for the employee retention credit 22

23 Qualified sick leave wages for leave taken after March 31, 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 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.

X

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