

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

\*Fields highlighted in blue on the example 941 at the end of these instructions must 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 to carry this information to the top of the second and third pages.

Name / Address: Use the name and address that is associated with your EIN 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

### Page 1 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.

**Page 2 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.

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.

**The total liability for quarter amount should equal Line 10 and Line 12 on Page 1.** If the amount differs by any amount under \$1.00, the adjustment may be made in Question 7. If the amount is larger than \$1.00, you will need to go back and double check all calculations on the payroll worksheets, 941 form, and the monthly federal tax payments.

**Go Back to Page 1 Part 1:**

Question 7 - Adjustments can be made for anything under \$1.00 when Box 6 does not match the “Total liability for quarter” box on page 2 and Box 10 and Box 12 on page 1 of the report. 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 11 – 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 13 - 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.**

\*Note: Either box 14 or box 15 should be completed. Do not enter amounts in both.

Question 14 – Do the math; if line 12 is less than 13g 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.

**OR**

Question 15 – Do the math; if line 13g 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.

**Page 2 Part 3:**

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

**Page 2 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.

**Page 2 Part 5:**

The person completing the report must sign and date it here. Be sure to 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

\*Remember to verify that the Name and EIN fields at the top of each page have been completed.

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 2024**  
 (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. Employers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, and Puerto Rico can skip lines 2 and 3, unless you have employees who are subject to U.S. income tax withholding.

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 here and go to line 6.

	Column 1		Column 2	
5a Taxable social security wages	<input type="text"/>	× 0.124 =	<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"/>	× 0.009 =	<input type="text"/>	
5e Total social security and Medicare taxes. Add Column 2 from lines 5a, 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"/>
11 Qualified small business payroll tax credit for increasing research activities. Attach Form 8974				11 <input type="text"/>
12 Total taxes after adjustments and nonrefundable credits. Subtract line 11 from line 10				12 <input type="text"/>
13 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), or 944-X filed in the current quarter				13 <input type="text"/>
14 Balance due. If line 12 is more than line 13, enter the difference and see instructions				14 <input type="text"/>
15 Overpayment. If line 13 is more than line 12, enter the difference	<input type="text"/>	Check one:	<input type="checkbox"/> Apply to next return. <input type="checkbox"/> Send a refund.	



Name (not your trade name)

Employer identification number (EIN)

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.

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.

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.

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 [ ]