



Paying and Reporting Form 941 Quarterly Tax

This guide will walk you through:

- Documenting tax payments in WinStabs
- Making tax payments through EFTPS
- Filing 941 tax return with the IRS

Who must file Form 941?

As an employer, federal law requires you to withhold certain taxes from employees' pay. Each time you pay wages, you must withhold – or take out of employees' pay – certain amounts for federal income, Social Security and Medicare tax. Any Local paying salary or lost time must file a 941-quarterly report going forward until the IRS informs you otherwise.

LOCALS MUST FILE EVERY QUARTER, EVEN IF \$0.00 IN TAX IS WITHHELD.

What taxes are reported on Form 941?

Taxes reported on Form 941 include federal income tax withheld for Rail and Bus Locals and Social Security FICA and FICA Medicare for Bus Locals only.

When and where do you deposit 941 tax?

Form 941 taxes are due monthly on the 15th of each month for the prior month's tax liability. 941 taxes should be deposited monthly even though it's a quarterly tax. The preferred method is to pay through the EFTPS website (<https://www.eftps.gov>). Electronic deposit via the internet is the preferred method. Avoid paying your taxes with the 941-V voucher. The IRS will charge a 10% penalty if you do.

How do you obtain the 941-quarterly tax form?*

- Go to the Local Toolbox page of the SMART TD website (www.smart-union.org/td/local-toolbox/)
- Scroll to the Payroll Taxes section and click the plus sign to expand the section.
- The form for the current year is found in the far-right column. If you need a form for a previous year, click on "Old Tax Forms" which is found above the table.
- Select the proper year and quarter's 941 form, then download and save the PDF.

***The IRS has started to encourage organizations to e-file tax returns, see the next page for more information.**

When and where do you report Form 941 taxes?*

The due dates are as follows:

- **1st quarter 941, due by April 30**
- **2nd quarter 941, due by July 31**
- **3rd quarter 941, due by October 31**
- **4th Quarter 941, due by January 31**

Once you have the correct form, transfer your numbers from your worksheet to your official form. **Ensure that you read and compare each line of the form with the worksheet because frequently the IRS changes the form after annual updates are made to WinStabs.**

When you prepare your 941, ensure you print three copies **and sign/date** them all.

- A signed/dated copy should be sent via certified mail to the IRS (address listed in IRS Instructions).
- A signed/dated copy should be sent to the SMART TD office by email to localreports@group.smart-union.org or by mail to:

ATTN: Local Reports
SMART TD
24950 Country Club Blvd. STE 340
North Olmsted, OH 44070

- Keep a signed/dated copy for the Local's records.

If you make an error in your reporting, call the Local Support Help Desk at 216-227-5444, email fshelpdesk@group.smart-union.org , or book a helpdesk session online here: <http://bit.ly/smarthelpdeskapp>

After hours help desk is available Tue, Wed, Thr, Sun 6-10pm CST by calling 216-227-5280

***The IRS has started to encourage organizations to e-file tax returns.**

Locals can E-file Quarterly/Annual returns for 941, 941x, 940, 944, 990, 990EZ & 8868 forms online using the E-file process. Locals must use an IRS approved E-file provider such as:

- Tax Bandits <https://www.taxbandits.com/>
- Express E-File <https://www.expressfile.com/>

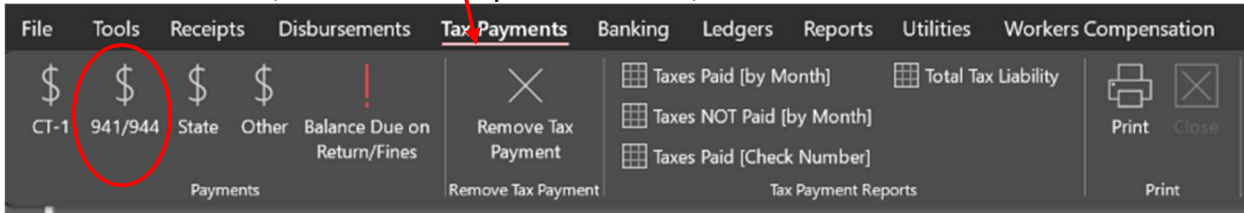
The Local Treasurer must setup the account for the local and the login information should be passed from Treasurer to Treasurer so that past forms can be accessed for the required retention period. Locals who E-file must submit the acceptance letter with the E-filed form to SMART TD via localreports@group.smart-union.org

The cost for filing Forms starts at \$3.99 depending on E-file provider which is comparable to the cost of certified mail.

Paying 941 Taxes in WinStabs NMR and EFTPS

Step 1

- In WinStabs NMR, click on “Tax Payments” > “941/944”.



Step 2

- Assign a unique check number. A recommendation would be “tax-month/date” (mm/dd) and then select the quarter the deposit applies to. For example, the month of January is the first (1st) quarter. The “assign date” will be the business day you schedule the payment for in EFTPS.

The screenshot shows the 'Assign Check Number for the above selected Liability(s)' form. The 'Check Number' field is set to '941-0422', the 'Assign Date' is '04/22/2019', and the 'Quarter' is '1ST QTR'. The 'Amount' is '\$264.09'. The 'View Tax Voucher' button is highlighted with a red circle. The 'Select All?' button is also highlighted with a red circle. The 'Assign Tax Payment' button is visible. The 'Write 941/944 Check For ..' field is empty. The 'Cancel' button is visible.

| Check Liability | Click to Assign | Date of Liability | Description | Amount | Employer Tax | |
|-----------------|-------------------------------------|-------------------|-------------|--------|--------------|--------|
| 101 | <input checked="" type="checkbox"/> | 04/01/2019 | FEDERAL TAX | 3.54 | 0.00 | 3.54 |
| 102 | <input checked="" type="checkbox"/> | 04/05/2019 | FEDERAL TAX | 10.00 | 0.00 | 10.00 |
| 103 | <input checked="" type="checkbox"/> | 04/19/2019 | FEDERAL TAX | 67.50 | 0.00 | 67.50 |
| 104 | <input checked="" type="checkbox"/> | 04/22/2019 | FEDERAL TAX | 183.05 | 0.00 | 183.05 |

- Select the checks to be deposited. If you’re depositing correctly, you should be clicking on “Select All”, then click on “View Tax Voucher”.

Step 3

- Print out the tax voucher worksheet from WinStabs NMR to assist with filing Form 941 on the EFTPS website. Keep it for your records. **Do not** send the worksheet to the IRS or to SMART TD.
- **Only FICA filers (Bus Locals)** will have amounts in the Social Security/Medicare subcategories.

EFTPS Payment - 941/944 Monthly Worksheet

| | |
|-----------------------|-----------------|
| Local | 1421 |
| EIN | 72-6000210 |
| Check | 941-0422 |
| Date | 04/22/2019 |
| Social Security | \$0.00 |
| Medicare | \$0.00 |
| Tax Withholding (FIT) | \$264.09 |
| Total | \$264.09 |

941/944Tax for 2ND QTR, 2019.

Step 4

- Make sure you have printed the Form 941 tax voucher by clicking on “View Tax Voucher”, then close the voucher and click “Assign Tax Payment”.

Assign Check Number for the above selected Liability(s): 941-0422
Assign Date: 04/22/2019
Apply Tax to Quarter: 2ND QTR
Year: 2019
Adjustment: \$0.00

Buttons: View Tax Voucher, Assign Tax Payment (circled in red), Cancel

| Check Liability | Click to Assign | Date of Liability | Description | Amount | Employer Tax |
|-----------------|-------------------------------------|-------------------|-------------|--------|--------------|
| 101 | <input checked="" type="checkbox"/> | 04/01/2019 | FEDERAL TAX | 3.54 | 0.00 |
| 102 | <input checked="" type="checkbox"/> | 04/05/2019 | FEDERAL TAX | 10.00 | 0.00 |
| 103 | <input checked="" type="checkbox"/> | 04/19/2019 | FEDERAL TAX | 183.05 | 0.00 |
| 104 | <input checked="" type="checkbox"/> | 04/22/2019 | FEDERAL TAX | 67.50 | 0.00 |

Federal-FICA Deposit Completed

Federal-FICA Tax Assignment Successful

CheckBook Entry # 941-0422 was entered for \$ 264.09 on 4/22/2019.

Click OK to Continue to Main Screen.

OK

- Click “OK”, and the tax payment will be registered in the checkbook ledger. Remember that **WinStabs NMR does not communicate with EFTPS. You will now need to log into EFTPS and make the 941-quarterly deposit**, which we will cover in the next steps.

Making your 941 tax deposit with EFTPS

- To pay taxes, you will need a valid login on the EFTPS and will use your EIN¹, PIN and password to log in.
- Your EIN will be printed on your voucher.
- Your four-digit PIN was mailed to you when you initially set your account up.
- You created your password when you set up your account.

If you are a new treasurer, this information can be used from your past treasurer, but you will need to update your profile on the EFTPS website (<http://eftps.gov>).

Feel free to use the space below to record your EFTPS login information.

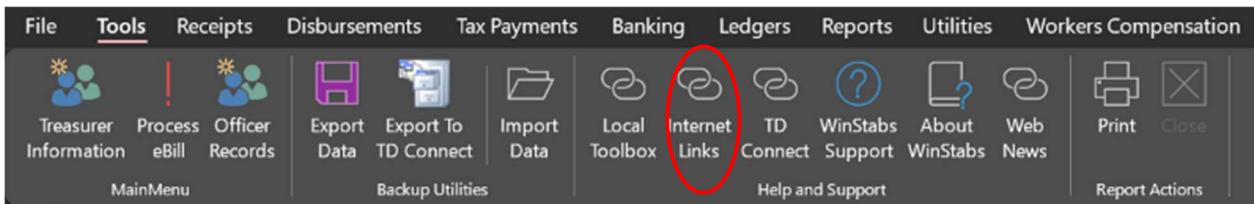
Local # _____

EIN _____

PIN _____

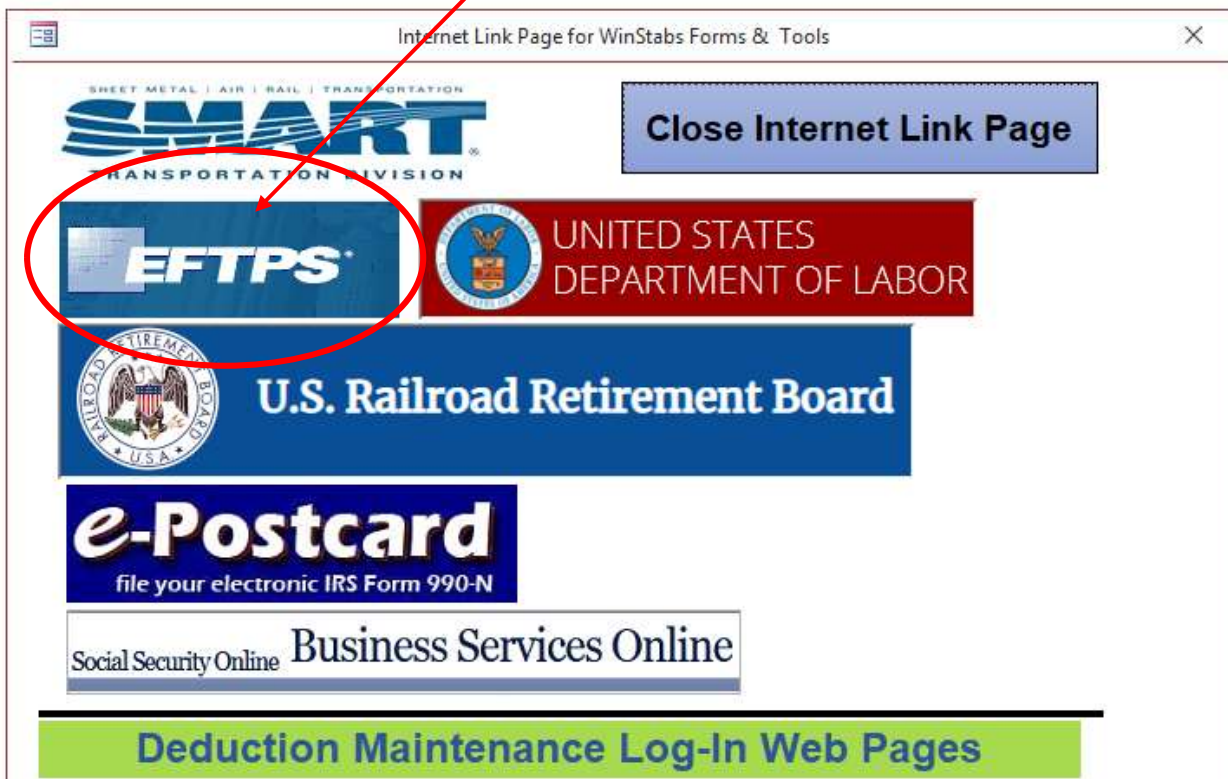
Password _____

To access the EFTPS site, you can also use the links available in WinStabs NMR.



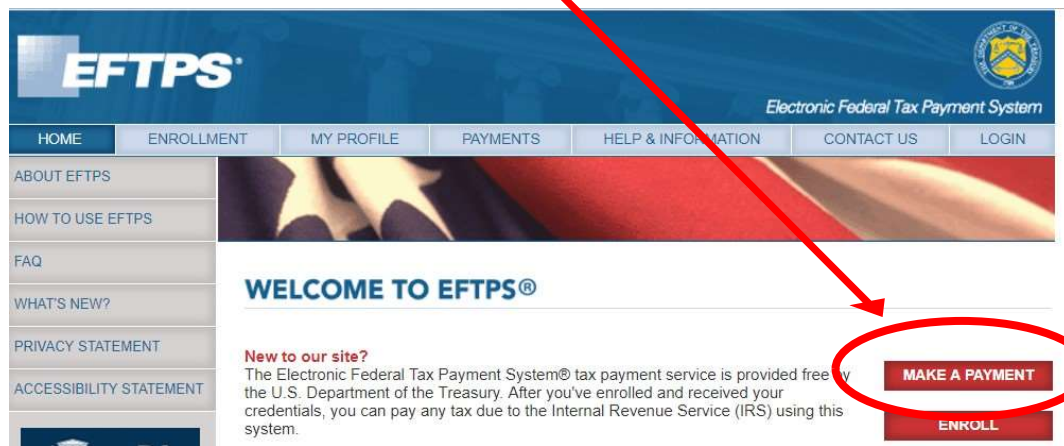
¹ Employer Identification Number or Tax ID.

Once the link page opens, click on the EFTPS icon.



Step 1

- At the EFTPS website, click on “Make a Payment”.



Step 2

- Enter your login credentials, including the Local's EIN number, PIN & Password, then click on "Login".
NOTE: You will never need to use your Social Security number.

EFTPS
Electronic Federal Tax Payment System

HOME ENROLLMENT MY PROFILE PAYMENTS HELP & INFORMATION CONTACT US LOGIN

LOGIN

When making a payment, you will select your own tax period and settlement date. A drop-down menu and a pop-up calendar are provided. Remember: You must schedule payments by 8 p.m. ET the day before the due date for your payment to be timely with the IRS.

Login

In order to make, view or cancel a Payment, you must first login.

Please enter your Employer Identification Number (EIN) or your Social Security Number (SSN), PIN, and Internet password in the fields below. If you do not have a PIN, please [enroll](#) first.

EIN (for Business) 81 - 2784512
or
SSN (for Individual) [] - [] - []
PIN []
Internet Password []
[Need a Password](#)

CANCEL LOGIN ►

Step 3

- Select "Most Common Forms" or "All forms in numeric order".
- Select "941 Employers Federal Tax", then select "Next".

EFTPS
Electronic Federal Tax Payment System

HOME ENROLLMENT MY PROFILE PAYMENTS MAKE A TAX PAYMENT

CANCEL A TAX PAYMENT CHECK PAYMENT HISTORY

Tax Form Selection

Failure to pay employment taxes could result in a responsible person being held personally liable for the taxes.

Please enter the number of the Tax Form from the down lists.

ENTER TAX FORM NUMBER
or
SELECT A TAX FORM

Most Common Forms :
All forms in numeric order :

All forms in numeric order
select a form
11-C Tax & Applt for Registry-Wagering
706GS(D) Genrtn-skip Transfer Tax for Dist
706GS(T) Genrtn-skip Transfer Tax for Term
720 Quarterly Federal Excise Tax Return
730 Tax on Wagering
926 Transfer of Property to Frgn Entity
940 Employers Annual Unemployment Tax
941 Employers Federal Tax
943 Employr Annt Tax for AG EMPLOYEES
944 Employers Annual Employment Tax Return
945 Annual Withheld Federal Income Tax
990 Organization Exempt Income Tax
990-BL Excise Tax-Black Lung Benefit Trust
990C Farmers Coop Assoc Income Tax
990PF Return of Private Foundation
990T Exempt Org Business Income Tax
1041 US Fiduciary Income Tax Return
1041A US InfoTrust Accum of Charitable Amounts

CLEAR FORM NEXT ►

Step 4

- Select “Federal Tax Deposit,” then click “Next”.

EFTPS
Electronic Federal Tax Payment System

HOME | ENROLLMENT | MY PROFILE | **PAYMENTS** | HELP & INFORMATION | CONTACT US | LOGOUT

MAKE A TAX PAYMENT | TAXPAYER NAME: INTERNATIONAL ASSOCIATION OF SHEET | TIN: xxxxx0491

CANCEL A TAX PAYMENT | Payment - 941 Employers Federal Tax

CHECK PAYMENT HISTORY

Tax Type Selection

Please select a Tax Type:

- Federal Tax Deposit
- Balance due on return or notice
- Payment Due On An Amended Or Adjusted Return
- Offer in Compromise - Application Fee
- Offer in Compromise - 20% Lump Sum Cash/Initial Periodic Payment
- Offer In Compromise – Accepted Offer
- Offer in Compromise - Subsequent Periodic Payment
- Audit Adjustment

◀ PREVIOUS | **NEXT** ▶

- *Note:* If you receive a letter from the IRS that shows the Local owes a balance, you would select “Balance due on return or notice.”

Step 5

- Enter your total payment amount, select quarter, tax year and settlement date, and click on “Next”.

Payment - 941 Employers Federal Tax

Please enter the tax period (quarter and year) and the settlement date in the fields below. A tax period drop-down menu and a pop-up settlement date calendar are provided for your convenience.

Business Tax Payment

If you select the next business date for the funds to be electronically transferred from your account, you will not be able to cancel this payment. EFTPS requires at least 2 business days' notice to cancel a payment.

For fiscal year taxpayers, please enter the four-digit year in which your tax filing period ends. [Click here for an example](#).

Payments will be debited from the banking account associated with this enrollment (identified below). If you want to use a different account, click “Change Account” next to the payment.

| | | | | |
|-----------------|-------------------------|-----------------------------------------|--------------------------------|---|
| Payment Amount | \$ | <input type="text" value="62.85"/> | (example: 1234.56) | ? |
| Tax Period | Quarter | <input type="text" value="Q1"/> | ? | |
| | Year | <input type="text" value="2017"/> | (yyyy) | ? |
| Settlement Date | | <input type="text" value="09/29/2017"/> | (mm/dd/yyyy) | ? |
| Account: | REGIONS BANK xxxxxx6525 | CHECKING | CHANGE ACCOUNT | ? |

[CLEAR FORM](#)

◀ PREVIOUS | **NEXT** ▶

Step 6

- **FICA Locals only:** Enter data for subcategories.

Payment - 941 Employers Federal Tax

Sub Category Amounts

For the tax form you have selected, please break down the amount being paid into one or more of the following Sub Categories. The total of Sub Category amounts must equal your Payment Amount. [?](#)

PLEASE NOTE

Any amounts represented in the subcategories of Social Security, Medicare, and Income Tax Withholding are for informational purposes only.

| Tax Form Selected | |
|-------------------|---------------------------|
| Tax Form | 941 Employers Federal Tax |
| Tax Type | Federal Tax Deposit |
| Payment Amount | \$62.85 |

| Sub Category Amounts | |
|----------------------|----------|
| 1 Social Security | \$ 30.80 |
| 2 Medicare | \$ 7.20 |
| 3 Tax Withholding | \$ 24.85 |

[CLEAR FORM](#)

[◀ PREVIOUS](#) | [NEXT ▶](#)

IMPORTANT: Rail Locals do not report subcategory data when depositing 941 tax!

Step 7

- Confirm all information, then click "Make Payment". Again, remember that Rail Locals will not have subcategories.

Verify Payment Information

Please review all the information you have input before you click "Make a Payment." If you wish to make changes, click the "Previous" button below.

PLEASE NOTE

Any amounts represented in the subcategories of Social Security, Medicare, and Income Tax Withholding are for informational purposes only.

| Payment Information | Entered Data |
|---------------------|---------------------------|
| Taxpayer EIN | xxxxx0491 |
| Tax Form | 941 Employers Federal Tax |
| Tax Type | Federal Tax Deposit |
| Tax Period | Q1/2017 |
| Payment Amount | \$62.85 |
| Settlement Date | 09/29/2017 |
| Subcategories: | |
| 1 Social Security | \$30.80 |
| 2 Medicare | \$7.20 |
| 3 Tax Withholding | \$24.85 |
| Account Number | xxxxxx6525 |
| Account Type | CHECKING |
| Routing Number | 073900438 |
| Bank Name | REGIONS BANK |

[◀ PREVIOUS](#) | [MAKE PAYMENT](#)

Step 8

- Print your confirmation and attach it to the voucher that you printed from WinStabs NMR.
- File this in your Local's records.

Payment Successful

An EFT Acknowledgement Number has been provided for this payment. Please keep this number for your records.

REMINDER: REMEMBER TO FILE ALL RETURNS WHEN DUE!

EFT ACKNOWLEDGEMENT NUMBER: 270767281456720

PLEASE NOTE

Any amounts represented in the subcategories of Social Security, Medicare, and Income Tax Withholding are for informational purposes only.

Please Note Message

| Payment Information | Entered Data |
|---------------------|---------------------------|
| Taxpayer EIN | xxxx0491 |
| Tax Form | 941 Employers Federal Tax |
| Tax Type | Federal Tax Deposit |
| Tax Period | Q1/2017 |
| Payment Amount | \$62.85 |
| Settlement Date | 09/29/2017 |
| Subcategories: | |
| 1 Social Security | \$30.80 |
| 2 Medicare | \$7.20 |
| 3 Tax Withholding | \$24.85 |
| Account Number | xxxxx6525 |
| Account Type | CHECKING |
| Routing Number | 073900438 |
| Bank Name | REGIONS BANK |

Thank You
FINISHED



PRINTER FRIENDLY
VERSION



WANT TO E-FILE?
CLICK HERE FOR
MORE INFORMATION



VIEW AND SAVE
AS A PDF

MAKE ANOTHER
PAYMENT

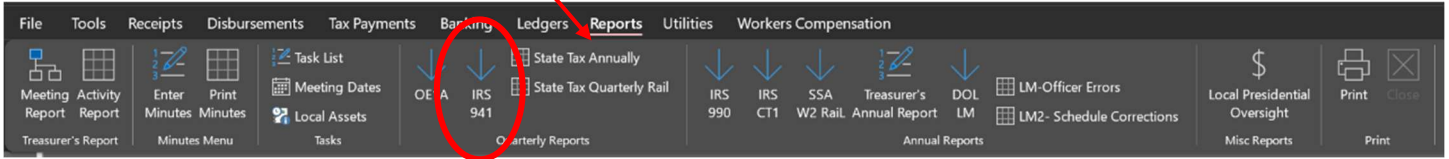
MAKE A PAYMENT
FOR ANOTHER TIN

VISIT OTHER
STATE WEB SITE

Reporting Form 941 quarterly tax for Rail and FICA Locals

Step 1

- In WinStabs NMR, click on “Reports” > “IRS 941”.



Step 2

- Select the year to display > select the quarter > then click on “Open Form”.

Select 941 Period

Select Year: 2019

Select Quarter: 1

**The March Bank Statement
Must Be Reconciled prior to
printing this form. If it is not,
Cancel and Reconcile It before
submitting the OE1a.**

Step 3

- Once you click submit the total number of employees will auto populate. Click on “print 941 worksheet”

Federal & Fica Tax liability(s) for 941 Quarterly Federal Tax Return

Quarter Ending: March 31st

Total Employees for the Quarter: 1

Total of Gross Wages: \$6,657.54

Total Federal Tax withheld this Quarter: \$74.18

Total Fica Wages: \$0.00

Total Tax Paid in Quarter: \$74.18

Total Tax liability for the Quarter: \$74.18

Fica Tax calculations

6a. \$0.00 0.124 Total 6a \$0.00

7a. \$0.00 0.029 Total 7a \$0.00

Refund: \$0.00

Due IRS: \$0.00

FICA Adjustment: \$0.00

Schedule B

| Mth of Qrt | Fica Earnings | Total Earnings | Fed Tax Withheld | Fica Tax Withheld | Tax Payments |
|------------|---------------|----------------|------------------|-------------------|--------------|
| 1 | \$0.00 | \$2,508.74 | \$16.59 | \$0.00 | 16.59 |
| 2 | \$0.00 | \$2,074.40 | \$31.85 | \$0.00 | 31.85 |
| 3 | \$0.00 | \$2,074.40 | \$25.74 | \$0.00 | 25.74 |

Using the Form 941 worksheet from WinStabs NMR to complete the return for FICA (bus)

Locals

- Numbers needed for FICA Locals to complete Form 941 are highlighted in the sample worksheet below.
- **DO NOT abbreviate the Local name. Enter what will fit on the form.** The Local's name should be entered as International Association of Sheet Metal, Air, Rail & Transportation XXXX TD along with the address, city, state and ZIP code.

Form 941 Employer's Quarterly WorkSheet

Employer Identification Number (EIN) 95-
INTERNATIONAL ASSOCIATION OF SHEET METAL, AIR, RAIL & TRANSPORTATION 1
Do Not Abbreviate Name!! Enter What Will Fit On The Form.

Trade Name - Leave Blank

QUARTER
2 - 2021
June 30th

Do Not Mail To IRS - Download Proper Form from Local Toolbox

PART 1: Answer these questions for this quarter.

| | | | |
|----------------------------------------------------------------------------------------------------------|-------------|----------|-----------|
| 1 Number of employees in pay period that for Each Quarter | 1 | | 23 |
| 2 Total wages and tips, plus other compensation | 2 | | 65,899.02 |
| 3 Federal income tax withheld from wages, tips and other compensation | 3 | | 5,930.84 |
| 4 Check here if you are a Rail local not subject to social security and/or Medicare > | | | |
| 5a Tax Social Security Wages | 65,899.02 X | 12.40% = | 8,171.48 |
| 5a (i) Qualified sick leave wages | 0.00 X | 6.20% = | 0.00 |
| 5a (ii) Qualified family leave wages | 0.00 X | 6.20% = | 0.00 |
| 5b Tax Social Security tips | 0.00 X | 12.40% = | 0.00 |
| 5c Tax Medicare wages and tips | 65,899.02 X | 2.90% = | 1,911.07 |
| 5d Taxable wages and tips subject to Additional Medicare Tax withholding | 0.00 X | 0.90% = | 0.00 |
| 5e Total social security and medicare taxes. Add Column 2 from lines 5a, 5b, 5c, and 5d | 5e | | 10,082.55 |
| 5f Section 3121(q) Notice and Demand - Tax due on on unreported Tips | 5f | | 0.00 |
| 6 Total taxes before adjustments (add lines 3, 5e, and 5f) | 6 | | 16,013.39 |
| 7 Current quarter's adjustment for fractions of cents. | 7 | | 0.00 |
| 8 Current quarter's adjustment for sick pay | 8 | | 0.00 |
| 9 Current quarter's adjustment for tips and group-term life insurance | 9 | | 0.00 |
| 10 Total taxes after adjustments. (Combine lines 6 through 9) | 10 | | 16,013.39 |
| 11a Qualified small business payroll tax credit for increasing reaseach activite | 11a | | 0.00 |
| 11b Nonrefundable portion of credit for qualified sick and family leave wages. | 11b | | 0.00 |
| 11c Nonrefundable portion of employee retention credit. | 11c | | 0.00 |

INTERNATIONAL ASSOCIATION OF SHEET METAL, AIR, RAIL & TRANSP 95-6000390

| | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|--------------|
| 11d Total nonrefundable credits. Add lines 11a, 11b, and 11c. | 11d | 0.00 |
| 12 Total taxes after adjustments and nonrefundable credits. (Subtract line 11d from line 10) | 12 | 16,013.39 |
| 13a Total deposits for quarter, including overpayment applied from a prior quarter | 13a | 16,013.36 |
| 13b Reserved for future use. | 13b | [Greyed out] |
| 13c Refundable portion of credit for qualified sick and family leave wages. | 13c | 0.00 |
| 13d Refundable portion of employee retention credit. | 13d | 0.00 |
| 13e Total deposits and refundable credits. Add Lines 13a, 13c, and 13d. | 13e | 16,013.36 |
| 13f Total advances received from filing Form(s) 7200 for the quarter. | 13f | 0.00 |
| 13g Total deposits and refundable credits less advances. Subtract line 13f from line 13e | 13g | 16,013.36 |
| 14 Balance due If Line 12 is greater than Line 13g - Enter Difference Here | 14 | 0.03 |
| 15 Overpayment. If line 13g is more than line 12, enter the difference and check if to be: <input type="checkbox"/> Applied to next return OR <input type="checkbox"/> Refunded. | | 0.00 |

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

**** If line 12 is less than \$2,500 you need not complete line 16 or Schedule B (Form 941) ****

Semiweekly depositors, Complete Schedule B (Form 941) and check here

Monthly schedule depositors: Complete line 16 and check here

Monthly Summary of Federal Tax Liability

16

| | | |
|------------------------|--------------------|--|
| April | \$5,636.04 | |
| May | \$5,265.08 | |
| June | \$5,112.24 | |
| TOTAL LIABILITY | \$16,013.36 | |

FICA (bus) Notes:

- Make sure to use proper year form.
- Check the appropriate box of the quarter for which you're filing.
- Enter the Local's EIN number and double check it for accuracy
- **FICA Locals: DO NOT check off Box 4 — IMPORTANT!!!**
- Insert Local name and EIN on pages 2 & 3
- Part2: If total tax liability (Line 12) is greater than \$2,500, you were a monthly schedule depositor and will need to enter the monthly tax liabilities for line 16.
- Leave parts 3 and 4 blank. Complete all fields in Part 5
- After printing out the worksheet to assist with filing 941 quarterly taxes, do not send the worksheet to the IRS or to SMART TD. Retain for it for the Local's records.
- **Review the Form 941 Instructions for the mailing addresses for Form 941.**

Using the Form 941 worksheet from WinStabs NMR to complete the return for Rail Locals

- Numbers needed for rail Locals to complete Form 941 are highlighted in the sample worksheet below.
- **DO NOT abbreviate the Local name. Enter what will fit on the form.** The Local's name should be entered as International Association of Sheet Metal, Air, Rail & Transportation XXXX TD along with the address, city, state and ZIP code.

| Form 941 Employer's Quarterly WorkSheet | | QUARTER | |
|-----------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|-------------------------------------|----------|
| Employer Identification Number (EIN) 99-9999999 | | 2 - 2021 | |
| INTERNATIONAL ASSOCIATION OF SHEET METAL, AIR, RAIL & TRANSPORTATION 0445TD | | June 30th | |
| Do Not Abbreviate Name!! Enter What Will Fit On The Form. | | | |
| Trade Name - Leave Blank | | | |
| PO BOX 7777 | | | |
| SOMEWHERE IL 61412 | | | |
| Do Not Mail To IRS - Download Proper Form from Local Toolbox | | | |
| PART 1: Answer these questions for this quarter. | | | |
| 1 | Number of employees in pay period that for Each Quarter | 1 | 2 |
| 2 | Total wages and tips, plus other compensation | 2 | 7,650.00 |
| 3 | Federal income tax withheld from wages, tips and other compensation | 3 | 1,530.00 |
| 4 | Check here if you are a Rail local not subject to social security and/or Medicare > | <input checked="" type="checkbox"/> | |
| 5a | Tax Social Security Wages | 0.00 X 12.40% = | 0.00 |
| 5a | (i) Qualified sick leave wages | 0.00 X 6.20% = | 0.00 |
| 5a | (ii) Qualified family leave wages | 0.00 X 6.20% = | 0.00 |
| 5b | Tax Social Security tips | 0.00 X 12.40% = | 0.00 |
| 5c | Tax Medicare wages and tips | 0.00 X 2.90% = | 0.00 |
| 5d | Taxable wages and tips subject to Additional Medicare Tax withholding | 0.00 X 0.90% = | 0.00 |
| 5e | Total social security and medicare taxes. Add Column 2 from from lines 5a,5b,5c, and 5d | 5e | 0.00 |
| 5f | Section 3121(q) Notice and Demand - Tax due on on unreported Tips | 5f | 0.00 |
| 6 | Total taxes before adjustments (add lines 3,5e, and 5f) | 6 | 1,530.00 |
| 7 | Current quarter's adjustment for fractions of cents. | 7 | 0.00 |
| 8 | Current quarter's adjustment for sick pay | 8 | 0.00 |
| 9 | Current quarter's adjustment for tips and group-term life insurance | 9 | 0.00 |
| 10 | Total taxes after adjustments. (Combine lines 6 through 9) | 10 | 1,530.00 |
| 11a | Qualified small business payroll tax credit for increasing reaseach activite | 11a | 0.00 |
| 11b | Nonrefundable portion of credit for qualified sick and family leave wages. | 11b | 0.00 |
| 11c | Nonrefundable portion of employee retention credit. | 11c | 0.00 |

INTERNATIONAL ASSOCIATION OF SHEET METAL, AIR, RAIL & TRANSPORTATION 0445TD 99-9999999

| | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------|
| 11d Total nonrefundable credits. Add lines 11a, 11b, and 11c. | 11d | 0.00 |
| 12 Total taxes after adjustments and nonrefundable credits. (Subtract line 11d from line 10) | 12 | 1,530.00 |
| 13a Total deposits for quarter, including overpayment applied from a prior quarter | 13a | 1,530.00 |
| 13b Reserved for future use. | 13b | |
| 13c Refundable portion of credit for qualified sick and family leave wages. | 13c | 0.00 |
| 13d Refundable portion of employee retention credit. | 13d | 0.00 |
| 13e Total deposits and refundable credits. Add Lines 13a, 13c, and 13d. | 13e | 1,530.00 |
| 13f Total advances received from filing Form(s) 7200 for the quarter. | 13f | 0.00 |
| 13g Total deposits and refundable credits less advances. Subtract line 13f from line 13e | 13g | 1,530.00 |
| 14 Balance due If Line 12 is greater than Line 13g - Enter Difference Here | 14 | 0.00 |
| 15 Overpayment. If line 13g is more than line 12, enter the difference and check if to be: <input type="checkbox"/> Applied to next return OR <input type="checkbox"/> Refunded. | | 0.00 |

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

**** If line 12 is less than \$2,500 you need not complete line 16 or Schedule B (Form 941) ****

Semiweekly depositors, Complete Schedule B (Form 941) and check here

Monthly schedule depositors: Complete line 16 and check here

Monthly Summary of Federal Tax Liability

| | | |
|----|------------------------|-------------------|
| 16 | April | \$510.00 |
| | May | \$510.00 |
| | June | \$510.00 |
| | TOTAL LIABILITY | \$1,530.00 |

Rail Notes:

- Make sure to use proper year form.
- Check the appropriate box of the quarter for which you're filing.
- Enter the Local's EIN number and double check it for accuracy
- **RAIL Locals: MUST CHECK Box 4—IMPORTANT!!!** to avoid FICA penalties.
- Insert Local name and EIN on pages 2 & 3
- Part 2: If total tax liability (Line 12) is greater than \$2,500, you were a monthly schedule depositor and will need to enter the monthly tax liabilities for line 16.
- Leave parts 3 and 4 blank. Complete all fields in Part 5
- After printing out the worksheet to assist with filing 941 quarterly taxes, do not send the worksheet to the IRS or to SMART TD. Retain for it for the Local's records.
- **Review the Form 941 Instructions for the mailing addresses for Form 941.**