



IRS Form 941 has been changed each quarter so far in 2020. All forms and instructions are posted in the Payroll Taxes section of the Local Toolbox. The following are recommendations and guidance from SMART TD Field Support:

IRS Form 941, Quarter 1, 2020:

- This form is the same as the 2019 form. Completing it should be no different than it was in the past.

IRS Form 941, Quarter 2, 2020:

- The Q2 2020 form includes COVID-19 related tax credits for qualified sick and family leave wages and employee retention, and tax relief through deferment of the employer share of Social Security tax.
- **These tax credits won't apply to the Locals, and it is advised to continue paying Social Security taxes because the payments are only deferred. Eventually, these taxes will need to be paid unless they are forgiven, which is not guaranteed.**
- Part 1 of the form should be completed as it has been in the past, entering zeroes for questions that don't apply to Locals.
- Part 2 of the form remains unchanged and should be completed as it has been in the past.
- Part 3 of this revised form has been expanded to include entries about wages related to the tax credits in Part 1, but like previous versions of the form, questions that don't apply to Locals should be left blank.
- Parts 4 and 5 are the same as past versions and should be completed or left blank as appropriate.

IRS Form 941, Quarter 3, 2020:

- The Q3 form is nearly the same as the Q2 form.
- **Part 1, the deferred Social Security tax is changed from only the employer share to the total deferred amount, but as with the Q2 form, these tax credit and deferment questions will not apply. Locals should enter zeroes for questions that don't apply in Part 1.**
- Part 2 of the form remains unchanged and should be completed as it has been in the past.
- Part 3 of the form has a question about the deferred employee share of Social Security taxes, replacing questions about wage credits and allocable expenses included in the Q2 form, but is otherwise unchanged, so questions that don't apply to Locals should be left blank.
- Parts 4 and 5 are the same as past versions and should be completed or left blank as appropriate.

If you have any questions about completing IRS Form 941, please contact the Field Support Help Desk at 216-227-5444 or fshelpdesk@group.smart-union.org or schedule a one or two hour session online here: <http://bit.ly/smarthelpdeskapt>