

# **PAYROLL TAX**

## **ILLUSTRATIONS AND INSTRUCTIONS**



**This booklet has been prepared by the  
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## INTRODUCTION

As elected officers of your local union, CAP Council or PAC Committee you have a fiduciary responsibility to be ethical in the manner in which you perform your duties. Your members trust you to handle the finances of the local and you should always be careful to follow the guidelines that have been set forth by the International Union. This is true in all aspects of your jobs, but it is particularly important when dealing with payroll taxes. In order to avoid serious penalties and interest, it is vital that all taxes are withheld, paid and reported properly and on time. In this booklet we will go over each payroll tax form that you may be required to file and illustrate with examples how to complete each form.

### **Payroll taxes must be withheld and paid on:**

- 1) Wages or salaries
- 2) Lost time
- 3) Stipends
- 4) Weekly / Monthly Expense allowances
- 5) Severance, bonuses and all lump sum payments
- 6) Excess per diem
- 7) Sick pay and etc.

### **A local union in nearly all cases is responsible for the following taxes :**

- 1) Federal Withholding Tax
- 2) Social Security Tax
- 3) Medicare Tax
- 4) Federal Unemployment Tax
- 5) State Withholding Tax
- 6) State Unemployment Tax
- 7) Local Withholding Tax
- 8) Workers' Compensation Insurance

### **Also, the local is responsible to complete at least the following forms :**

- 1) I-9 -----Employment Eligibility Verification
- 2) W-2 -----Wage and Tax Statement
- 3) W-3 -----Transmittal of Wage and Tax Statements
- 4) W-4-----Employee's Withholding Allowance Certificate
- 5) Form 940 -----Employer's Annual Federal Unemployment (FUTA)
- 6) Form 941-----Employer's Quarterly Federal Tax Return
- 7) Form 941X-----Supporting Statement To Correct Information
- 8) Form 944 ----- Employer's Annual Federal Tax Return
- 9) Form 1099 -----Miscellaneous Information/Non-Employee Compensation

- 10) Form 1096 ----- Annual Summary and Transmittal of U.S. Information Returns
- 11) State withholding forms
- 12) State unemployment forms
- 13) Local withholding forms

This payroll tax guide is provided by the Auditing Department to assist Local Unions in properly withholding, paying, and reporting their payroll taxes.

Additional resources are available through the IRS.

**Useful IRS Publications:**

- 1) 15----- (Circular E) Employers Tax Guide
- 2) 15-A----- Employers Supplemental Tax Guide
- 3) 15-B----- Employers Tax Guide To Fringe Benefits
- 4) 393----- Federal Employment Tax Forms
- 5) 525----- Taxable and Non taxable Income
- 6) 535----- Business Expenses (Chapter 13)
- 7) 966----- The Secure Way to Pay Your Federal Taxes
- 8) 4132----- Easy as 1,2,3 Enrolling and Paying Online
- 9) 4276----- Express Enrollment for New Businesses

Note: Published instructions are included with each form.

The Internal Revenue Service has other educational resources to help you with your payroll tax obligations such as their virtual online classroom for small businesses.

**INTERNATIONAL EXECUTIVE BOARD POLICY**  
**CONCERNING TRAVEL AND LOST TIME**

This information reflects International Executive Board Policy concerning travel and lost time which must be addressed in your bylaws in compliance with International UAW guidelines.

**WHEN REQUIRED TO STAY OVERNIGHT**

Hotel/Motel – single room occupancy rate or one-half (1/2) of a double room rate if shared with another member; plus \$ \* for meals.

\*Effective May, 2020 not to exceed **\$55.00** per day with hotel receipt

\*Effective May, 2020 not to exceed **\$25.00** per day on day of return

The rates listed are the maximum rates that can be paid per International Union Policy. However, your local union bylaws may reflect a lower rate. **In any event, per diem and mileage must be paid according to your local union bylaws.**

**TRANSPORTATION**

The actual cost of airfare NOT to exceed coach fare, or \_\_\_\_\_\*\_\_\_\_\_cents per mile, whichever is more economical.

\*NOT to exceed IRS allowed maximum

***\*\*\*Your bylaws may reflect a lower rate\*\*\****

Expense for transportation is to be paid for the actual mode of transportation used.

Mileage expense can only be paid to the driver of the automobile.

Note: To obtain the current mileage rate, please visit the IRS website at [www.irs.gov](http://www.irs.gov).

## LOST TIME

An article defining lost time should include the following:

The Local Union shall pay a representative or member lost time only when that representative or member is performing necessary duties for and on behalf of the Local Union during a time for which s/he would otherwise be compensated by the employer. The amount of lost time should never exceed the amount which the Local Union representative or member would otherwise have received from her/his employer for the same period of time for which s/he is being compensated by the Local Union.



## FORM I-9

### Eligibility for Employment

All local unions are responsible for the completion and retention of Form I-9 for each member who received any type of payment from the local. This includes at a minimum: wages, lost time, expense allowances and travel expenses. On the form, the financial secretary must verify the employment eligibility and identify documents presented by the member and record the document information on the Form I-9. Acceptable documents are listed on the back of the form, and detailed below under “Special Instructions.”

Do not file Form I-9 with U.S. Immigrations and Customs Enforcement (ICE) or United States Citizenship and Immigration Services (USCIS). Form I-9 must be kept by the local either for three years after the date of the first check issued by the member or for one year after employment at the workplace is terminated, whichever is later. The form must be available for inspection by the Auditing Department and authorized U.S. Government officials (e.g., ICE, Department of Labor).

Go to [www.uscis.gov](http://www.uscis.gov) for more information or to download the form.

### NEW HIRE REPORTING REQUIREMENTS

All local unions are required to report any new employee to a designated state new hire registry. A new employee is defined as follows: An employee who **has not** previously been employed by you, or an employee who was previously employed, but has separated from such prior employment for at least **60 consecutive days**.

Go to the Hiring New Employees page at [www.irs.gov](http://www.irs.gov) or the following link to the federal website for Employer Responsibilities for New Hire Reporting.  
<https://www.acf.hhs.gov/css/employers/employer-responsibilities/new-hire-reporting>

For a listing of every state's New Hire Reporting Contacts and Program Requirements Matrix, the following website will help you to determine the proper reporting requirements for your state.

<https://ocsp.acf.hhs.gov/irg/irgpdf.pdf?geoType=OGP&groupCode=EMP&addrType=NHR&addrClassType=EMP>

If you have employees in multiple states, the Multistate Employer Registration Portal For New Hire Reporting is available for reviewing at: <https://ocsp.acf.hhs.gov/csp/mser>



# Instructions for Form I-9, Employment Eligibility Verification

Department of Homeland Security  
U.S. Citizenship and Immigration Services

USCIS  
Form I-9  
OMB No. 1615-0047  
Expires 10/31/2022

**Anti-Discrimination Notice.** It is illegal to discriminate against work-authorized individuals in hiring, firing, recruitment or referral for a fee, or in the employment eligibility verification (Form I-9 and E-Verify) process based on that individual's citizenship status, immigration status or national origin. Employers CANNOT specify which document(s) the employee may present to establish employment authorization. The employer must allow the employee to choose the documents to be presented from the Lists of Acceptable Documents, found on the last page of Form I-9. The refusal to hire or continue to employ an individual because the documentation presented has a future expiration date may also constitute illegal discrimination. For more information, contact the Immigrant and Employee Rights Section (IER) in the Department of Justice's Civil Rights Division at <https://www.justice.gov/ier>.

## What is the Purpose of This Form?

Employers must complete Form I-9 to document verification of the identity and employment authorization of each new employee (both citizen and noncitizen) hired after November 6, 1986, to work in the United States. In the Commonwealth of the Northern Mariana Islands (CNMI), employers must complete Form I-9 to document verification of the identity and employment authorization of each new employee (both citizen and noncitizen) hired after November 27, 2011.

## General Instructions

Both employers and employees are responsible for completing their respective sections of Form I-9. For the purpose of completing this form, the term "employer" means all employers, including those recruiters and referrers for a fee who are agricultural associations, agricultural employers, or farm labor contractors, as defined in section 3 of the Migrant and Seasonal Agricultural Worker Protection Act, Public Law 97-470 (29 U.S.C. 1802). An "employee" is a person who performs labor or services in the United States for an employer in return for wages or other remuneration. The term "Employee" does not include those who do not receive any form of remuneration (volunteers), independent contractors or those engaged in certain casual domestic employment. Form I-9 has three sections. Employees complete Section 1. Employers complete Section 2 and, when applicable, Section 3. Employers may be fined if the form is not properly completed. See 8 USC § 1324a and 8 CFR § 274a.10. Individuals may be prosecuted for knowingly and willfully entering false information on the form. Employers are responsible for retaining completed forms. **Do not mail completed forms to U.S. Citizenship and Immigration Services (USCIS) or Immigration and Customs Enforcement (ICE).**

These instructions will assist you in properly completing Form I-9. The employer must ensure that all pages of the instructions and Lists of Acceptable Documents are available, either in print or electronically, to all employees completing this form. When completing the form on a computer, the English version of the form includes specific instructions for each field and drop-down lists for universally used abbreviations and acceptable documents. To access these instructions, move the cursor over each field or click on the question mark symbol (?) within the field. Employers and employees can also access this full set of instructions at any time by clicking the Instructions button at the top of each page when completing the form on a computer that is connected to the Internet.

Employers and employees may choose to complete any or all sections of the form on paper or using a computer, or a combination of both. Forms I-9 obtained from the USCIS website are not considered electronic Forms I-9 under DHS regulations and, therefore, cannot be electronically signed. Therefore, regardless of the method you used to enter information into each field, you must print a hard copy of the form, then sign and date the hard copy by hand where required.

Employers can obtain a blank copy of Form I-9 from the USCIS website at <https://www.uscis.gov/i-9>. This form is in portable document format (.pdf) that is fillable and savable. That means that you may download it, or simply print out a blank copy to enter information by hand. You may also request paper Forms I-9 from USCIS.

Certain features of Form I-9 that allow for data entry on personal computers may make the form appear to be more than two pages. When using a computer, Form I-9 has been designed to print as two pages. Using more than one preparer and/or translator will add an additional page to the form, regardless of your method of completion. You are not required to print, retain or store the page containing the Lists of Acceptable Documents.



**Employment Eligibility Verification**  
**Department of Homeland Security**  
 U.S. Citizenship and Immigration Services

**USCIS**  
**Form I-9**  
 OMB No. 1615-0047  
 Expires 10/31/2022

▶ **START HERE: Read instructions carefully before completing this form. The instructions must be available, either in paper or electronically, during completion of this form. Employers are liable for errors in the completion of this form.**

**ANTI-DISCRIMINATION NOTICE:** It is illegal to discriminate against work-authorized individuals. Employers **CANNOT** specify which document(s) an employee may present to establish employment authorization and identity. The refusal to hire or continue to employ an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

**Section 1. Employee Information and Attestation** *(Employees must complete and sign Section 1 of Form I-9 no later than the first day of employment, but not before accepting a job offer.)*

Last Name (Family Name)		First Name (Given Name)		Middle Initial	Other Last Names Used (if any)	
Address (Street Number and Name)			Apt. Number	City or Town		State ZIP Code
Date of Birth (mm/dd/yyyy)	U.S. Social Security Number [ ][ ] - [ ][ ] - [ ][ ][ ][ ]		Employee's E-mail Address		Employee's Telephone Number	

**I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.**

**I attest, under penalty of perjury, that I am (check one of the following boxes):**

<input type="checkbox"/> 1. A citizen of the United States	
<input type="checkbox"/> 2. A noncitizen national of the United States <i>(See instructions)</i>	
<input type="checkbox"/> 3. A lawful permanent resident (Alien Registration Number/USCIS Number): _____	
<input type="checkbox"/> 4. An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy): _____ Some aliens may write "N/A" in the expiration date field. <i>(See instructions)</i>	
<p><i>Aliens authorized to work must provide only one of the following document numbers to complete Form I-9: An Alien Registration Number/USCIS Number OR Form I-94 Admission Number OR Foreign Passport Number.</i></p> <p>1. Alien Registration Number/USCIS Number: _____  <b>OR</b>          2. Form I-94 Admission Number: _____  <b>OR</b>          3. Foreign Passport Number: _____          Country of Issuance: _____</p>	
QR Code - Section 1 Do Not Write In This Space	

Signature of Employee	Today's Date (mm/dd/yyyy)
-----------------------	---------------------------

**Preparer and/or Translator Certification (check one):**  
 I did not use a preparer or translator.     A preparer(s) and/or translator(s) assisted the employee in completing Section 1.  
*(Fields below must be completed and signed when preparers and/or translators assist an employee in completing Section 1.)*

**I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.**

Signature of Preparer or Translator		Today's Date (mm/dd/yyyy)	
Last Name (Family Name)		First Name (Given Name)	
Address (Street Number and Name)		City or Town	State ZIP Code

STOP *Employer Completes Next Page* STOP



**Employment Eligibility Verification**  
**Department of Homeland Security**  
**U.S. Citizenship and Immigration Services**

**USCIS**  
**Form I-9**  
 OMB No. 1615-0047  
 Expires 10/31/2022

**Section 2. Employer or Authorized Representative Review and Verification**

*(Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents.")*

<b>Employee Info from Section 1</b>	Last Name (Family Name)	First Name (Given Name)	M.I.	Citizenship/Immigration Status
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List A Identity and Employment Authorization	OR	List B Identity	AND	List C Employment Authorization
Document Title		Document Title		Document Title
Issuing Authority		Issuing Authority		Issuing Authority
Document Number		Document Number		Document Number
Expiration Date (if any) (mm/dd/yyyy)		Expiration Date (if any) (mm/dd/yyyy)		Expiration Date (if any) (mm/dd/yyyy)
Document Title		Additional Information		QR Code - Sections 2 & 3 Do Not Write In This Space
Issuing Authority				
Document Number				
Expiration Date (if any) (mm/dd/yyyy)				
Document Title				
Issuing Authority				
Document Number				
Expiration Date (if any) (mm/dd/yyyy)				

**Certification:** I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear to be genuine and to relate to the employee named, and (3) to the best of my knowledge the employee is authorized to work in the United States.

The employee's first day of employment (mm/dd/yyyy): \_\_\_\_\_ (See instructions for exemptions)

Signature of Employer or Authorized Representative		Today's Date (mm/dd/yyyy)	Title of Employer or Authorized Representative	
Last Name of Employer or Authorized Representative	First Name of Employer or Authorized Representative		Employer's Business or Organization Name	
Employer's Business or Organization Address (Street Number and Name)		City or Town	State	ZIP Code

**Section 3. Reverification and Rehires** (To be completed and signed by employer or authorized representative.)

<b>A. New Name (if applicable)</b>			<b>B. Date of Rehire (if applicable)</b>	
Last Name (Family Name)	First Name (Given Name)	Middle Initial	Date (mm/dd/yyyy)	

C. If the employee's previous grant of employment authorization has expired, provide the information for the document or receipt that establishes continuing employment authorization in the space provided below.

Document Title	Document Number	Expiration Date (if any) (mm/dd/yyyy)
----------------	-----------------	---------------------------------------

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

Signature of Employer or Authorized Representative	Today's Date (mm/dd/yyyy)	Name of Employer or Authorized Representative
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## LISTS OF ACCEPTABLE DOCUMENTS

### All documents must be UNEXPIRED

Employees may present one selection from List A  
or a combination of one selection from List B and one selection from List C.

LIST A Documents that Establish Both Identity and Employment Authorization	LIST B Documents that Establish Identity	LIST C Documents that Establish Employment Authorization
<ol style="list-style-type: none"> <li>1. U.S. Passport or U.S. Passport Card</li> <li>2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)</li> <li>3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa</li> <li>4. Employment Authorization Document that contains a photograph (Form I-766)</li> <li>5. For a nonimmigrant alien authorized to work for a specific employer because of his or her status:               <ol style="list-style-type: none"> <li>a. Foreign passport; and</li> <li>b. Form I-94 or Form I-94A that has the following:                   <ol style="list-style-type: none"> <li>(1) The same name as the passport; and</li> <li>(2) An endorsement of the alien's nonimmigrant status as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form.</li> </ol> </li> </ol> </li> <li>6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI</li> </ol>	<p style="text-align: center;">OR</p> <ol style="list-style-type: none"> <li>1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address</li> <li>2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address</li> <li>3. School ID card with a photograph</li> <li>4. Voter's registration card</li> <li>5. U.S. Military card or draft record</li> <li>6. Military dependent's ID card</li> <li>7. U.S. Coast Guard Merchant Mariner Card</li> <li>8. Native American tribal document</li> <li>9. Driver's license issued by a Canadian government authority</li> <li style="text-align: center;"><b>For persons under age 18 who are unable to present a document listed above:</b></li> <li>10. School record or report card</li> <li>11. Clinic, doctor, or hospital record</li> <li>12. Day-care or nursery school record</li> </ol>	<p style="text-align: center;">AND</p> <ol style="list-style-type: none"> <li>1. A Social Security Account Number card, unless the card includes one of the following restrictions:               <ol style="list-style-type: none"> <li>(1) NOT VALID FOR EMPLOYMENT</li> <li>(2) VALID FOR WORK ONLY WITH INS AUTHORIZATION</li> <li>(3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION</li> </ol> </li> <li>2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240)</li> <li>3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal</li> <li>4. Native American tribal document</li> <li>5. U.S. Citizen ID Card (Form I-197)</li> <li>6. Identification Card for Use of Resident Citizen in the United States (Form I-179)</li> <li>7. Employment authorization document issued by the Department of Homeland Security</li> </ol>

**Examples of many of these documents appear in the Handbook for Employers (M-274).**

**Refer to the instructions for more information about acceptable receipts.**

## FORM W-4

### Employee's Withholding Allowance Certificate

This form must be completed by each person receiving any type of compensation from the local.

The purpose of this form is to give you the information you need to withhold the correct amount of federal income taxes from a member's check. Because a member's tax situation may change, this form can be updated each year if necessary. However, once this form is filled out it remains **in effect** until the member requests a change.

This form must be kept on file at the local union.

The local is responsible to protect the information contained on this form. (e.g. Social Security Number, address, etc.)

# Employee's Withholding Certificate

Department of the Treasury  
Internal Revenue Service

▶ **Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.**  
▶ **Give Form W-4 to your employer.**  
▶ **Your withholding is subject to review by the IRS.**

**2021**

<b>Step 1:</b> <b>Enter Personal Information</b>	(a) First name and middle initial	Last name	(b) Social security number
	Address		▶ <b>Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to <a href="http://www.ssa.gov">www.ssa.gov</a>.</b>
	City or town, state, and ZIP code		
	(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying widow(er) <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

**Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5.** See page 2 for more information on each step, who can claim exemption from withholding, when to use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App), and privacy.

**Step 2:** Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

**Multiple Jobs or Spouse Works** Do **only one** of the following.

(a) Use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) for most accurate withholding for this step (and Steps 3-4); or

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; or

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld . . . . . ▶

**TIP:** To be accurate, submit a 2021 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

**Complete Steps 3-4(b) on Form W-4 for only ONE of these jobs.** Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3-4(b) on the Form W-4 for the highest paying job.)

<b>Step 3:</b> <b>Claim Dependents</b>	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):		
	Multiply the number of qualifying children under age 17 by \$2,000 ▶ \$ _____		
	Multiply the number of other dependents by \$500 . . . . . ▶ \$ _____		
	Add the amounts above and enter the total here . . . . .	<b>3</b>	\$ _____
<b>Step 4 (optional):</b> <b>Other Adjustments</b>	(a) <b>Other income (not from jobs).</b> If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income . . . . .	<b>4(a)</b>	\$ _____
	(b) <b>Deductions.</b> If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here . . . . .	<b>4(b)</b>	\$ _____
	(c) <b>Extra withholding.</b> Enter any additional tax you want withheld each pay period . . . . .	<b>4(c)</b>	\$ _____

<b>Step 5:</b> <b>Sign Here</b>	Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.		
	▶ _____ <b>Employee's signature</b> (This form is not valid unless you sign it.)		▶ _____ <b>Date</b>

<b>Employers Only</b>	Employer's name and address	First date of employment	Employer identification number (EIN)

## General Instructions

### Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to [www.irs.gov/FormW4](http://www.irs.gov/FormW4).

### Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

**Exemption from withholding.** You may claim exemption from withholding for 2021 if you meet both of the following conditions: you had no federal income tax liability in 2020 and you expect to have no federal income tax liability in 2021. You had no federal income tax liability in 2020 if (1) your total tax on line 24 on your 2020 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, 29, and 30), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2021 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 15, 2022.

**Your privacy.** If you prefer to limit information provided in Steps 2 through 4, use the online estimator, which will also increase accuracy.

As an alternative to the estimator: if you have concerns with Step 2(c), you may choose Step 2(b); if you have concerns with Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c). If this is the only job in your household, you may instead check the box in Step 2(c), which will increase your withholding and significantly reduce your paycheck (often by thousands of dollars over the year).

**When to use the estimator.** Consider using the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) if you:

1. Expect to work only part of the year;
2. Have dividend or capital gain income, or are subject to additional taxes, such as Additional Medicare Tax;
3. Have self-employment income (see below); or
4. Prefer the most accurate withholding for multiple job situations.

**Self-employment.** Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to figure the amount to have withheld.

**Nonresident alien.** If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.


## Specific Instructions

**Step 1(c).** Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

**Step 2.** Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work.

Option (a) most accurately calculates the additional tax you need to have withheld, while option (b) does so with a little less accuracy.

If you (and your spouse) have a total of only two jobs, you may instead check the box in option (c). The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is roughly accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.

 **Multiple jobs.** Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

**Step 3.** This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 972, Child Tax Credit and Credit for Other Dependents. You can also include **other tax credits** in this step, such as education tax credits and the foreign tax credit. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

**Step 4 (optional).**

**Step 4(a).** Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

**Step 4(b).** Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2021 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

**Step 4(c).** Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.



**Step 2(b)—Multiple Jobs Worksheet** (Keep for your records.)



If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on **only ONE** Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job.

**Note:** If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App).

- 1 **Two jobs.** If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, skip to line 3 . . . . . 1 \$ \_\_\_\_\_
  
- 2 **Three jobs.** If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
  - a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a . . . . . 2a \$ \_\_\_\_\_
  - b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b . . . . . 2b \$ \_\_\_\_\_
  - c Add the amounts from lines 2a and 2b and enter the result on line 2c . . . . . 2c \$ \_\_\_\_\_
  
- 3 Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc. . . . . 3 \_\_\_\_\_
  
- 4 **Divide** the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in **Step 4(c)** of Form W-4 for the highest paying job (along with any other additional amount you want withheld) . . . . . 4 \$ \_\_\_\_\_

**Step 4(b)—Deductions Worksheet** (Keep for your records.)



- 1 Enter an estimate of your 2021 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 10% of your income . . . . . 1 \$ \_\_\_\_\_
  
- 2 Enter:  $\left\{ \begin{array}{l} \bullet \$25,100 \text{ if you're married filing jointly or qualifying widow(er)} \\ \bullet \$18,800 \text{ if you're head of household} \\ \bullet \$12,550 \text{ if you're single or married filing separately} \end{array} \right\}$  . . . . . 2 \$ \_\_\_\_\_
  
- 3 If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-" . . . . . 3 \$ \_\_\_\_\_
  
- 4 Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information . . . . . 4 \$ \_\_\_\_\_
  
- 5 **Add** lines 3 and 4. Enter the result here and in **Step 4(b)** of Form W-4 . . . . . 5 \$ \_\_\_\_\_

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

**Married Filing Jointly or Qualifying Widow(er)**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$190	\$850	\$890	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,100	\$1,870	\$1,870
\$10,000 - 19,999	190	1,190	1,890	2,090	2,220	2,220	2,220	2,220	2,300	3,300	4,070	4,070
\$20,000 - 29,999	850	1,890	2,750	2,950	3,080	3,080	3,080	3,160	4,160	5,160	5,930	5,930
\$30,000 - 39,999	890	2,090	2,950	3,150	3,280	3,280	3,360	4,360	5,360	6,360	7,130	7,130
\$40,000 - 49,999	1,020	2,220	3,080	3,280	3,410	3,490	4,490	5,490	6,490	7,490	8,260	8,260
\$50,000 - 59,999	1,020	2,220	3,080	3,280	3,490	4,490	5,490	6,490	7,490	8,490	9,260	9,260
\$60,000 - 69,999	1,020	2,220	3,080	3,360	4,490	5,490	6,490	7,490	8,490	9,490	10,260	10,260
\$70,000 - 79,999	1,020	2,220	3,160	4,360	5,490	6,490	7,490	8,490	9,490	10,490	11,260	11,260
\$80,000 - 99,999	1,020	3,150	5,010	6,210	7,340	8,340	9,340	10,340	11,340	12,340	13,260	13,460
\$100,000 - 149,999	1,870	4,070	5,930	7,130	8,260	9,320	10,520	11,720	12,920	14,120	15,090	15,290
\$150,000 - 239,999	2,040	4,440	6,500	7,900	9,230	10,430	11,630	12,830	14,030	15,230	16,190	16,400
\$240,000 - 259,999	2,040	4,440	6,500	7,900	9,230	10,430	11,630	12,830	14,030	15,270	17,040	18,040
\$260,000 - 279,999	2,040	4,440	6,500	7,900	9,230	10,430	11,630	12,870	14,870	16,870	18,640	19,640
\$280,000 - 299,999	2,040	4,440	6,500	7,900	9,230	10,470	12,470	14,470	16,470	18,470	20,240	21,240
\$300,000 - 319,999	2,040	4,440	6,500	7,940	10,070	12,070	14,070	16,070	18,070	20,070	21,840	22,840
\$320,000 - 364,999	2,720	5,920	8,780	10,980	13,110	15,110	17,110	19,110	21,190	23,490	25,560	26,860
\$365,000 - 524,999	2,970	6,470	9,630	12,130	14,560	16,860	19,160	21,460	23,760	26,060	28,130	29,430
\$525,000 and over	3,140	6,840	10,200	12,900	15,530	18,030	20,530	23,030	25,530	28,030	30,300	31,800

**Single or Married Filing Separately**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$440	\$940	\$1,020	\$1,020	\$1,410	\$1,870	\$1,870	\$1,870	\$1,870	\$2,030	\$2,040	\$2,040
\$10,000 - 19,999	940	1,540	1,820	2,020	3,020	3,470	3,470	3,470	3,640	3,840	3,840	3,840
\$20,000 - 29,999	1,020	1,620	2,100	3,100	4,100	4,550	4,550	4,720	4,920	5,120	5,120	5,120
\$30,000 - 39,999	1,020	2,020	3,100	4,100	5,100	5,550	5,720	5,920	6,120	6,320	6,320	6,320
\$40,000 - 59,999	1,870	3,470	4,550	5,550	6,890	7,340	7,540	7,740	7,940	8,140	8,150	8,150
\$60,000 - 79,999	1,870	3,470	4,690	5,890	7,090	7,740	7,940	8,140	8,340	8,540	9,190	9,990
\$80,000 - 99,999	2,000	3,810	5,090	6,290	7,490	8,140	8,340	8,540	9,390	10,390	11,190	11,990
\$100,000 - 124,999	2,040	3,840	5,120	6,320	7,520	8,360	9,360	10,360	11,360	12,360	13,410	14,510
\$125,000 - 149,999	2,040	3,840	5,120	6,910	8,910	10,360	11,360	12,450	13,750	15,050	16,160	17,260
\$150,000 - 174,999	2,220	4,830	6,910	8,910	10,910	12,600	13,900	15,200	16,500	17,800	18,910	20,010
\$175,000 - 199,999	2,720	5,320	7,490	9,790	12,090	13,850	15,150	16,450	17,750	19,050	20,150	21,250
\$200,000 - 249,999	2,970	5,880	8,260	10,560	12,860	14,620	15,920	17,220	18,520	19,820	20,930	22,030
\$250,000 - 399,999	2,970	5,880	8,260	10,560	12,860	14,620	15,920	17,220	18,520	19,820	20,930	22,030
\$400,000 - 449,999	2,970	5,880	8,260	10,560	12,860	14,620	15,920	17,220	18,520	19,910	21,220	22,520
\$450,000 and over	3,140	6,250	8,830	11,330	13,830	15,790	17,290	18,790	20,290	21,790	23,100	24,400

**Head of Household**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$820	\$930	\$1,020	\$1,020	\$1,020	\$1,420	\$1,870	\$1,870	\$1,910	\$2,040	\$2,040
\$10,000 - 19,999	820	1,900	2,130	2,220	2,220	2,620	3,620	4,070	4,110	4,310	4,440	4,440
\$20,000 - 29,999	930	2,130	2,360	2,450	2,850	3,850	4,850	5,340	5,540	5,740	5,870	5,870
\$30,000 - 39,999	1,020	2,220	2,450	2,940	3,940	4,940	5,980	6,630	6,830	7,030	7,160	7,160
\$40,000 - 59,999	1,020	2,470	3,700	4,790	5,800	7,000	8,200	8,850	9,050	9,250	9,380	9,380
\$60,000 - 79,999	1,870	4,070	5,310	6,600	7,800	9,000	10,200	10,850	11,050	11,250	11,520	12,320
\$80,000 - 99,999	1,880	4,280	5,710	7,000	8,200	9,400	10,600	11,250	11,590	12,590	13,520	14,320
\$100,000 - 124,999	2,040	4,440	5,870	7,160	8,360	9,560	11,240	12,690	13,690	14,690	15,670	16,770
\$125,000 - 149,999	2,040	4,440	5,870	7,240	9,240	11,240	13,240	14,690	15,890	17,190	18,420	19,520
\$150,000 - 174,999	2,040	4,920	7,150	9,240	11,240	13,290	15,590	17,340	18,640	19,940	21,170	22,270
\$175,000 - 199,999	2,720	5,920	8,150	10,440	12,740	15,040	17,340	19,090	20,390	21,690	22,920	24,020
\$200,000 - 249,999	2,970	6,470	9,000	11,390	13,690	15,990	18,290	20,040	21,340	22,640	23,880	24,980
\$250,000 - 349,999	2,970	6,470	9,000	11,390	13,690	15,990	18,290	20,040	21,340	22,640	23,880	24,980
\$350,000 - 449,999	2,970	6,470	9,000	11,390	13,690	15,990	18,290	20,040	21,340	22,640	23,900	25,200
\$450,000 and over	3,140	6,840	9,570	12,160	14,660	17,160	19,660	21,610	23,110	24,610	26,050	27,350

# SOCIAL SECURITY AND MEDICARE

## Withholding Rates and Earning Ceiling

Internal Revenue Service (IRS) regulations call for two FICA taxable rates, for a combined tax rate of deduction equal to 7.65%.

The old-age, survivors' and disability insurance (OASDI) portion commonly referred to as Social Security equals 6.2% (effective January 1, 2013), with an earnings ceiling that changes yearly. (Please refer to chart below).

The hospital insurance (HI) portion commonly referred to as Medicare equals 1.45% and does not have an earnings ceiling.

FICA (Social Security and Medicare) taxes must be deducted from any individual whose gross earnings, including taxable Employee Business Expenses (EBE), are \$100 or more within a calendar year. When an individual's gross earnings reach \$100 or more during a calendar year, FICA must be deducted based on the total gross earnings.

IRS regulations must be followed concerning the advance depositing of income and social security taxes withheld, including the Local's share of FICA taxes. This booklet contains instructions on how to apply these regulations. These regulations are also covered in Circular E.

<b>Maximum Earnings Taxable</b>		
<b>YEAR</b>	<b>Social Security (OASDI)</b>	<b>Medicare (HI)</b>
2014	\$117,000	No Limit
2015	\$118,500	No Limit
2016	\$118,500	No Limit
2017	\$127,200	No Limit
2018	\$128,400	No Limit
2019	\$132,900	No Limit
2020	\$137,700	No Limit
2021	\$142,800	No Limit

# LOST TIME VOUCHER

Form A-136

## DISBURSEMENT VOUCHER

PAYROLL PERIOD ENDING Dec-12 2020

LOCAL UNION 4000 UAW

NAME Jennifer Greene

STREET 234 Sand Drive

SOCIAL SECURITY NO.

000-00-1234

CITY Somewhere STATE MI ZIP 45023

CANADA - SOCIAL INS. NO. \_\_\_\_\_

	DATE	TIME		NO. OF HOURS		REASONS FOR CLAIM - GIVE FULL DETAILS FOR "UNION BUSINESS," AS TO PEOPLE, PURPOSE AND PLACE.
		FROM	TO	STRAIGHT	OVERTIME	
SUNDAY	12/6	700	330	8.00		Financial Officers Training Region 1D
MONDAY	12/7	700	330	8.00		Financial Officers Training Region 1D
TUESDAY	12/8	700	330	8.00		Financial Officers Training Region 1D
WEDNESDAY	12/9	700	330	8.00		Financial Officers Training Region 1D
THURSDAY						
FRIDAY						
SATURDAY						
HOURLY RATE \$ <u>16.2500</u>		TOTAL		<u>32.00</u>	<u>0.00</u>	CODE L AMOUNT _____

(INCLUDE COLA IF ANY)

GROSS LOST TIME OR WAGES	\$ <u>520.00</u>
TAXABLE EXPENSE ALLOWANCES AND PER DIEM	\$ _____
<b>TOTAL</b>	<b>\$ <u>520.00</u></b>
<b>DEDUCTIONS:</b>	
Fed. Income Taxes	\$ <u>62.40</u>
Soc. Sec. Taxes:	
- OASDI	<u>32.24</u>
- HI	<u>7.54</u>
State/Provincial Taxes	<u>22.10</u>
Local Taxes	_____
	_____
	_____
	_____
<b>TOTAL DEDUCTIONS</b>	<b>\$ <u>124.28</u></b>
<b>NET INCOME</b>	<b>\$ <u>395.72</u></b>
NON-TAXABLE EXPENSE ALLOWANCES AND PER DIEM	\$ _____
OTHER REIMBURSEMENTS	\$ _____
ACCOUNTS PAYABLE	\$ _____
<b>AMOUNT OF CHECK</b>	<b>\$ <u>395.72</u></b>

I hereby certify that lost time hours claimed are in reimbursement for **ACTUAL TIME LOST FROM WORK.**

"By definition, lost time is a reimbursement to a member - on a no-loss, no-gain basis - of earnings actually lost because of doing authorized work for the union."

Signature Jennifer Greene  
MUST BE SIGNED BY CLAIMANT

\*Authorized By \_\_\_\_\_ Date \_\_\_\_\_

Approved By Isne Bloux PRESIDENT Date 12/18/2020

Approved By Jerry Cohen RECORDING SECRETARY Date 12/18/2020

\* Payment must not be made on voucher unless PREVIOUSLY AUTHORIZED.

Paid by Check No. 3409 Date 12/18/2020

NOTE

File vouchers in check number order. Attach all invoices and receipts.

**LM-2 FILERS ONLY**

**LM-2 FILERS ONLY**

**LM-2 FILERS ONLY**

**PAYROLL DISBURSEMENTS BY HOURS**

Hours are the **actual hours worked** performing a service to the Local Union in your official capacity whether compensated or not.

For LM-2 purposes, the following classifications are considered payroll items:

Wages, Lost Time, Expense Allowances, Per Diem or Reimbursements of Travel, Supplies, Refreshments, etc.

REPRESENTATIONAL OR ORGANIZING ACTIVITIES	POLITICAL ACTIVITIES AND LOBBYING	CONTRIBUTIONS, GIFTS, AND GRANTS	GENERAL OVERHEAD	UNION ADMINISTRATION
HOURS	HOURS	HOURS	HOURS	HOURS

If the accounts payable amount cannot be applied to any of the classifications listed below, it is a functional expense and must be recorded on Form WS-2 (Functional Disbursement Itemization Worksheet) or WS-3 (Functional Disbursements Under \$5000 Worksheet).

BENEFITS	PER CAPITA TAX	STRIKE BENEFITS	SUPPLIES FOR RESALE	PURCHASE OF INVESTMENTS AND FIXED ASSETS
\$ _____	\$ _____	_____	_____	_____
LOANS MADE	REPAYMENT OF LOAN PRINCIPAL (NOT MORTGAGES)	ON BEHALF OF INDIVIDUAL MEMBERS	ALL DIRECT TAXES	ALL WITHHOLDING TAXES & PAYROLL DEDUCTIONS DISBURSED
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

(Opposite Page)

**A PROPERLY EXECUTED VOUCHER FOR LOST TIME**

- Properly signed
- Payee information is included
- Detail is given as to the reason for the lost time
- Recording Secretary's signature to verify authorization
- The dates, time, and hours are shown
- All appropriate taxes are withheld
- Gross pay, net pay, and deductions are shown
- Contains check number and date

DISBURSEMENT VOUCHER

PAYROLL PERIOD ENDING Dec-12 2020

LOCAL UNION 4000 UAW

NAME Jennifer Greene

STREET 234 Sand Drive

CITY Somewhere STATE MI ZIP 45023

SOCIAL SECURITY NO. 000-00-1234

CANADA - SOCIAL INS. NO. \_\_\_\_\_

	DATE	TIME		NO. OF HOURS		REASONS FOR CLAIM - GIVE FULL DETAILS FOR "UNION BUSINESS," AS TO PEOPLE, PURPOSE AND PLACE.
		FROM	TO	STRAIGHT	OVERTIME	
SUNDAY	12/6					
MONDAY	12/7					Financial Officers Training Region 1-D
TUESDAY	12/8					Lansing, Michigan
WEDNESDAY	12/9					Mileage (225 miles round trip @ .575 = \$129.38
THURSDAY						3 days per diem @ \$55.00 = 165.00
FRIDAY						Day of Return Per Diem @ \$25.00 = 25.00
SATURDAY						Total \$319.38
HOURLY RATE \$		TOTAL		0.00	0.00	CODE L AMOUNT 153.00

(INCLUDE COLA IF ANY)

GROSS LOST TIME OR WAGES	\$	0.00
TAXABLE EXPENSE ALLOWANCES AND PER DIEM	\$	12.00
TOTAL	\$	12.00
DEDUCTIONS:		
Fed. Income Taxes	\$	0.00
Soc. Sec. Taxes:		
- OASDI		0.74
- HI		0.17
State/Provincial Taxes		0.51
Local Taxes		
TOTAL DEDUCTIONS	\$	1.42
NET INCOME	\$	10.58
NON-TAXABLE EXPENSE ALLOWANCES AND PER DIEM	\$	153.00
OTHER REIMBURSEMENTS	\$	129.38
ACCOUNTS PAYABLE	\$	
AMOUNT OF CHECK	\$	292.96

I hereby certify that lost time hours claimed are in reimbursement for ACTUAL TIME LOST FROM WORK.

\*By definition, lost time is a reimbursement to a member - on a no-loss, no-gain basis - of earnings actually lost because of doing authorized work for the union."

Signature Jennifer Greene  
MUST BE SIGNED BY CLAIMANT

\*Authorized By \_\_\_\_\_ Date \_\_\_\_\_

Approved By Jane Brown Date 12/18/2020  
PRESIDENT

Approved By Jerry Coker Date 12/18/2020  
RECORDING SECRETARY

\* Payment must not be made on voucher unless PREVIOUSLY AUTHORIZED.

Paid by Check No. 3410 Date 12/18/2020

NOTE  
File vouchers in check number order. Attach all invoices and receipts.

LM-2 FILERS ONLY

LM-2 FILERS ONLY

LM-2 FILERS ONLY

PAYROLL DISBURSEMENTS BY HOURS

Hours are the actual hours worked performing a service to the Local Union in your official capacity whether compensated or not.

For LM-2 purposes, the following classifications are considered payroll items:

Wages, Lost Time, Expense Allowances, Per Diem or Reimbursements of Travel, Supplies, Refreshments, etc.

REPRESENTATIONAL OR ORGANIZING ACTIVITIES	POLITICAL ACTIVITIES AND LOBBYING	CONTRIBUTIONS, GIFTS, AND GRANTS	GENERAL OVERHEAD	UNION ADMINISTRATION
HOURS	HOURS	HOURS	HOURS	HOURS

If the accounts payable amount cannot be applied to any of the classifications listed below, it is a functional expense and must be recorded on Form WS-2 (Functional Disbursement Itemization Worksheet) or WS-3 (Functional Disbursements Under \$5000 Worksheet).

BENEFITS	PER CAPITA TAX	STRIKE BENEFITS	SUPPLIES FOR RESALE	PURCHASE OF INVESTMENTS AND FIXED ASSETS
\$	\$			
LOANS MADE	REPAYMENT OF LOAN PRINCIPAL (NOT MORTGAGES)	ON BEHALF OF INDIVIDUAL MEMBERS	ALL DIRECT TAXES	ALL WITHHOLDING TAXES & PAYROLL DEDUCTIONS DISBURSED
\$	\$	\$	\$	\$

The current maximum allowable rate per the International Union is \$55.00 per day before subjecting to taxes. The most current IRS maximum allowable rate is located at: [GSA.gov/perdiem](https://www.gsa.gov/perdiem). Locations are searchable by City, State or Zip Code. This tool will allow you to determine the rates of any city for the determination if excess per diem withholdings are required.

If per diem payments are less than or equal to the federal rate, this expense is non-taxable to the member and isn't included as part of the employee's pay in box 1 of the employee's Form W-2.

If per diem payments are more than the federal rate, this payment may be subject to tax withholdings.

**THIS EXAMPLE IS FOR ILLUSTRATION PURPOSES ONLY**

Per website [GSA.gov/perdiem](https://www.gsa.gov/perdiem), the city of Lansing, MI is a \$51.00 per diem location. The exercise provides for the 2020 IRS Standard Mileage Rate of .575 per mile.

Maximum Payable Per Diem	Maximum Non-Taxable Per Diem
3 Days Per Diem @ 55.00 per day= \$165.00	3 Days of Per Diem @ \$51.00 = \$153.00
Day of Return 25.00	Day of Return 25.00
Total \$190.00	Total \$178.00

**Of the \$190.00 paid in per diem, \$12.00 must be included in taxable income.**

Code L is an amount reported on an employee's form W-2 Box 12. The amount reported in box 12 is the non-taxable portion of the per diem paid but **only for the days when excess per diem is also paid**. In the above example, the Code L would be three (3) days @ 51.00 totaling \$153.00.

Additional Resources:

- IRS Publication 15, Circular E
- IRS Publication 463 (Travel, Gift, & Car Expenses)
- IRS Publication 535 (Business Expenses)

# FEDERAL DEPOSIT REQUIREMENTS

## Social Security, Medicare & Withheld Income Taxes

All employers (including Local Unions, CAP Councils, and PAC Committees) are required to withhold certain taxes according to federal law. Each time you pay an employee (Wages, Lost Time, Stipends, Weekly/Monthly Expense Allowances, Severance, Bonuses, All Lump Sum Payments, Excess Per Diem, Sick Pay, etc.) you withhold or take out of the employee's pay:

- Federal Income Tax
- Employee Social Security Tax (OASDI)
- Employee Medicare Tax (HI)

In addition, your responsibility includes paying the employer's share of Social Security Tax (OASDI) and Medicare Tax (HI). (Instructions for Form 941)

These Taxes must be paid using the Electronic Federal Tax Payment System (EFTPS).  
(Publication 15 *Circular E*, Employer's Tax Guide)

### Deposit Schedule

Generally, there are two deposit schedules - monthly or semiweekly for determining when you should deposit these taxes. There are three exceptions to these deposit rules. The following page will help you determine which of the two deposit schedules your local is required to use or if any of the exceptions will apply.

Your deposit schedule for a calendar year is determined from the total taxes reported on line 10 of your Forms 941 in a four-quarter lookback period. Refer to line 11 on pre-2005 versions of Form 941. The lookback period begins July 1 and end June 30 as shown on Table 1 below. If you reported \$50,000 or less of taxes for the lookback period, you are a monthly scheduled depositor; if you reported more than \$50,000, you are a semiweekly schedule depositor.



## Lookback Period for Calendar Year 2021

Lookback Period				
2019		2020		2021
July 1 through Sept. 30	Oct. 1 through Dec. 31	Jan. 1 through March 31	April 1 through June 30	Calendar Year Jan. through Dec.



The lookback period for a 2021 Form 941 filer who filed Form 944 in either 2019 or 2020 is calendar year 2019.

After you determine the amount of taxes paid during the lookback period, use the table below to identify whether you are a monthly or semiweekly depositor.

<p><b>Summary of Steps to Determine Your Deposit Schedule</b></p>
-----------------------------------------------------------------------

1. Identify your lookback period (see Lookback period previous page)
2. Add the total taxes from line 8, Form 941 you reported during the lookback period
3. Determine if you are a monthly or semiweekly schedule depositor:

If the total taxes you reported in the lookback period were:	Then you are a.....
\$50,000.00 or less	Monthly Schedule Depositor
More than \$50,000.00	Semiweekly Schedule Depositor

**Making Tax Deposits on Time**

If you have determined that you are on a Monthly Deposit Schedule:

<p><b>Your Deposit is Due: By the 15<sup>th</sup> of the following month. Payments must be scheduled by 8:00 p.m. ET the day before the due date to be received timely.</b></p>
-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

If you have determined you are on a Semi-Weekly Deposit Schedule:

If the payday falls on a...	Deposit taxes by the following...
Wednesday, Thursday, or Friday	Wednesday
Saturday, Sunday, Monday, or Tuesday	Friday

### ***Additional 941 Payment Information***

As of January 1, 2011, it was mandated that electronic payments are required for all Federal Tax Deposits. EFTPS is the Electronic Federal Tax Payment System provided by the U.S. Department of the Treasury that allows you pay your taxes either online or by phone from anywhere, 24/7, 365 days a year. It helps ensure accuracy and reduce penalties by allowing you to schedule payments up to 365 days in advance and review your information throughout the process.

For live support, available 24/7, please call:  
1.800.555.4477 (English)  
1.800.244.4829 (Spanish)

### **ENROLLMENT**

#### **ONLINE:**

Step-by-step enrollment is available at **EFTPS.gov**. You will receive your Personal Identification Number (PIN) in the mail within seven business days.

Once your PIN is received, go to **EFTPS.gov** and click on "Log In". Click on "Need a Password". Customers will then enter their EIN or SSN and PIN. From here, you will be able to verify your banking information or EFTPS enrollment number and then create an Internet password.

#### **PHONE/MAIL:**

A paper EFTPS enrollment form (IRS form 9779 for businesses; Form 9783 for individuals) can be found on-line, completed and mailed in. Call **1.800.829.3676** to request an enrollment form be sent to you by mail if necessary. Customers should receive their PIN within two weeks after EFTPS receives their form.

### **MAKING PAYMENTS**

You will need your PIN and EIN/SSN. You will be prompted for any other information necessary to complete your tax payment as you go along.

To start, submit your tax payment information by **8 p.m. ET at least one day prior to your due date** at

**EFTPS.gov** or call:

- **1.800.555.3453** (Businesses)
- **1.800.315.4829** (Individuals)

After submitting your information, you will immediately receive an EFT Acknowledgment Number to keep for your records.

EFTPS will then debit your designated bank account on the date you scheduled. Your tax data will be reported to the IRS, and your records will be updated automatically. Payments can be scheduled weekly, biweekly, monthly and quarterly. You may check the status and history of any payment for the last sixteen months on **EFTPS.gov**.

To avoid penalties related to EFTPS payments, you are responsible for:

- Submitting your tax payment to EFTPS by 8 p.m. ET at least one calendar day before the tax due date.
- Recording the EFT Acknowledgment Number you receive
- Making sure your account contains the funds to cover your tax payment

If **EFTPS.gov** is unavailable, you are still responsible for making timely payments by phone by calling  
**1.800.555.3453**

Local Unions that lack computers or internet access may choose to have a financial institution initiate a tax payment on your behalf through an ACH credit payment. This option requires an EFPTS enrollment, but your banking information is not part of this enrollment. Financial institutions may charge you a fee for using this service. Please verify in advance whether the cutoff times are different than if you make a payment yourself using EFPTS.

### ***SAME-DAY WIRE PAYMENTS***

In extraordinary circumstances, same-day tax wire payments can be made. Make sure in advance that your financial institution provides this service, and determine if there are fees associated with this type of transfer.

- Visit EFTPS.gov and download the Same-Day Taxpayer Worksheet.
- Complete the first sheet then submit both pages to your financial institution.

### **FICA and Income tax withheld from wages must be filed**

- *On or before the last day of the first calendar month following the period for which it is made. However, a return may be filed on or before the 10<sup>th</sup> day of the second calendar month following such period if timely deposits under section 6302(c) of the Code and the regulations have been made in full payments of such taxes due for the period.*

### **Federal Unemployment Tax Act (FUTA) must be filed**

- *On or before the last of the calendar month following the period for which it is made. However, a return be filed on or before the 10<sup>th</sup> day of the second calendar month following such a period if timely deposits under section 6302(c) of the Code and the regulations there under have been made in full payment of such taxes due for the period.*

### **Local with a deposit liability of less than \$2,500.00 for a tax return period may**

- *Remit employment taxes with their quarterly or annual tax return*
- *Voluntarily make deposits by EFT*
- *Use other methods of payment s provided by the instructions relating to the return*

# FORM 941

## Employer's Quarterly Federal Tax Return

This form is to be filed quarterly and is due by the last day of the month that follows the end of the quarter. If you were a monthly or semiweekly depositor and you have made the correct monthly deposits, you will not owe any additional taxes as a result of filing this form. However, if you do owe additional taxes for this quarter, you should send a check for the amount owed using the Form 941V. (See following page).

If you do not make deposits during the quarter because you knew your tax liability would be less than \$2,500, you will also need to send a check for the amount of taxes due using Form 941-V with your quarterly report.

▼ **Detach Here and Mail With Your Payment and Form 941.** ▼

<b>Form 941-V</b> Department of the Treasury Internal Revenue Service		<b>Payment Voucher</b> ▶ Don't staple this voucher or your payment to Form 941.		OMB No. 1545-0029 <b>2020</b>	
<b>1</b> Enter your employer identification number (EIN).		<b>2</b> Enter the amount of your payment. ▶ Make your check or money order payable to "United States Treasury"		Dollars	Cents
<b>3</b> Tax Period		<b>4</b> Enter your business name (individual name if sole proprietor).			
1st Quarter	<input type="radio"/>	3rd Quarter	Enter your address.		
2nd Quarter	<input type="radio"/>	4th Quarter	Enter your city, state, and ZIP code; or your city, foreign country name, foreign province/county, and foreign postal code.		

The only exception to having to file Form 941 would be for those locals that the Internal Revenue Service has notified and instructed to file Form 944 in its place. Those locals whose annual liability for Social Security, Medicare, and withheld income taxes is \$1,000.00 or less will file and pay these taxes only once a year instead of every quarter using Form 944-V. Send Form 944, a check for taxes due, and payment coupon Form 944-V to the Internal Revenue Service by January 31 of the following year. (See Form 944 following Form 941).

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 2020**  
 (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.**

**1** Number of employees who received wages, tips, or other compensation for the pay period including: *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
<b>5a</b> Taxable social security wages . . . . .	<input type="text"/>	× 0.124 =	<input type="text"/>
<b>5a (i)</b> Qualified sick leave wages . . . . .	<input type="text"/>	× 0.062 =	<input type="text"/>
<b>5a (ii)</b> Qualified family leave wages . . . . .	<input type="text"/>	× 0.062 =	<input type="text"/>
<b>5b</b> Taxable social security tips . . . . .	<input type="text"/>	× 0.124 =	<input type="text"/>
<b>5c</b> Taxable Medicare wages & tips . . . . .	<input type="text"/>	× 0.029 =	<input type="text"/>
<b>5d</b> Taxable wages & tips subject to Additional Medicare Tax withholding <input type="text"/>	<input type="text"/>	× 0.009 =	<input type="text"/>

**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 from Worksheet 1 **11b**

**11c** Nonrefundable portion of employee retention credit from Worksheet 1 . . . . . **11c**

Name (not your trade name)

Employer identification number (EIN)

**Part 1: Answer these questions for this quarter. (continued)**

- 11d **Total nonrefundable credits.** Add lines 11a, 11b, and 11c . . . . . 11d
- 12 **Total taxes after adjustments and nonrefundable credits.** Subtract line 11d 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 **Deferred amount of social security tax** . . . . . 13b
- 13c **Refundable portion of credit for qualified sick and family leave wages from Worksheet 1** 13c
- 13d **Refundable portion of employee retention credit from Worksheet 1** . . . . . 13d
- 13e **Total deposits, deferrals, and refundable credits.** Add lines 13a, 13b, 13c, and 13d . . . . . 13e
- 13f **Total advances received from filing Form(s) 7200 for the quarter** . . . . . 13f
- 13g **Total deposits, deferrals, and refundable credits less advances.** Subtract line 13f from line 13e . . . . . 13g
- 14 **Balance due.** If line 12 is more than line 13g, enter the difference and see instructions . . . . . 14
- 15 **Overpayment.** If line 13g 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.
18 If you're a seasonal employer and you don't have to file a return for every quarter of the year . . . . . [ ] Check here.
19 Qualified health plan expenses allocable to qualified sick leave wages . . . . . 19 [ ]
20 Qualified health plan expenses allocable to qualified family leave wages . . . . . 20 [ ]
21 Qualified wages for the employee retention credit . . . . . 21 [ ]
22 Qualified health plan expenses allocable to wages reported on line 21 . . . . . 22 [ ]
23 Credit from Form 5884-C, line 11, for this quarter . . . . . 23 [ ]
24 Deferred amount of the employee share of social security tax included on line 13b . . . . . 24 [ ]
25 Reserved for future use . . . . . 25 [ ]

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.



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 [ ]



## FORM 941 - PART 2

Refer to your payroll ledger (A-140) in order to calculate your monthly payroll tax liability. From your ledgers for each month, double the FICA tax (Social Security and Medicare) and add it to the month's Federal withholding tax. The total will be your tax liability for the month. The total taxes for the quarter as shown in Part 2 must equal the amount shown in Part 1, line 10 of form 941.

Name (not your trade name)	950217
	Employer identification number (EIN)

**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 section 11 of Pub. 15.

16 Check one:  Line 12 on this return is less than \$2,500 or line 12 (line 10 if the prior quarter was the fourth quarter of 2016) 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 (line 10 if the prior quarter was the fourth quarter of 2016) 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 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 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.

## FORM 941 - SCHEDULE B

You must file schedule B if you are:

- a semiweekly schedule depositor or
- a monthly schedule depositor who accumulated a tax liability of \$100,000 or more on any given reporting period.

Attach schedule B to your 941 form and file it every quarter when your 941 is due. On Schedule B, you must record your daily tax liability, for example if you have a weekly payroll, you must report your tax liability for each week.

Your daily tax liability is determined by doubling the FICA (Social Security and Medicare) withheld on the day and adding to it the day's Federal withholding.

# Schedule B (Form 941):

960311

## Report of Tax Liability for Semiweekly Schedule Depositors

(Rev. January 2017)

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Employer identification number (EIN)   -

Name (not your trade name)

Calendar year     (Also check quarter)

**Report for this Quarter...**  
(Check one.)

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Use this schedule to show your **TAX LIABILITY** for the quarter; don't use it to show your deposits. When you file this form with Form 941 or Form 941-SS, don't change your tax liability by adjustments reported on any Forms 941-X or 944-X. You must fill out this form and attach it to Form 941 or Form 941-SS if you're a semiweekly schedule depositor or became one because your accumulated tax liability on any day was \$100,000 or more. Write your daily tax liability on the numbered space that corresponds to the date wages were paid. See Section 11 in Pub. 15 for details.

**Month 1**

1	<input type="text"/>	9	<input type="text"/>	17	<input type="text"/>	25	<input type="text"/>
2	<input type="text"/>	10	<input type="text"/>	18	<input type="text"/>	26	<input type="text"/>
3	<input type="text"/>	11	<input type="text"/>	19	<input type="text"/>	27	<input type="text"/>
4	<input type="text"/>	12	<input type="text"/>	20	<input type="text"/>	28	<input type="text"/>
5	<input type="text"/>	13	<input type="text"/>	21	<input type="text"/>	29	<input type="text"/>
6	<input type="text"/>	14	<input type="text"/>	22	<input type="text"/>	30	<input type="text"/>
7	<input type="text"/>	15	<input type="text"/>	23	<input type="text"/>	31	<input type="text"/>
8	<input type="text"/>	16	<input type="text"/>	24	<input type="text"/>		

**Tax liability for Month 1**

**Month 2**

1	<input type="text"/>	9	<input type="text"/>	17	<input type="text"/>	25	<input type="text"/>
2	<input type="text"/>	10	<input type="text"/>	18	<input type="text"/>	26	<input type="text"/>
3	<input type="text"/>	11	<input type="text"/>	19	<input type="text"/>	27	<input type="text"/>
4	<input type="text"/>	12	<input type="text"/>	20	<input type="text"/>	28	<input type="text"/>
5	<input type="text"/>	13	<input type="text"/>	21	<input type="text"/>	29	<input type="text"/>
6	<input type="text"/>	14	<input type="text"/>	22	<input type="text"/>	30	<input type="text"/>
7	<input type="text"/>	15	<input type="text"/>	23	<input type="text"/>	31	<input type="text"/>
8	<input type="text"/>	16	<input type="text"/>	24	<input type="text"/>		

**Tax liability for Month 2**

**Month 3**

1	<input type="text"/>	9	<input type="text"/>	17	<input type="text"/>	25	<input type="text"/>
2	<input type="text"/>	10	<input type="text"/>	18	<input type="text"/>	26	<input type="text"/>
3	<input type="text"/>	11	<input type="text"/>	19	<input type="text"/>	27	<input type="text"/>
4	<input type="text"/>	12	<input type="text"/>	20	<input type="text"/>	28	<input type="text"/>
5	<input type="text"/>	13	<input type="text"/>	21	<input type="text"/>	29	<input type="text"/>
6	<input type="text"/>	14	<input type="text"/>	22	<input type="text"/>	30	<input type="text"/>
7	<input type="text"/>	15	<input type="text"/>	23	<input type="text"/>	31	<input type="text"/>
8	<input type="text"/>	16	<input type="text"/>	24	<input type="text"/>		

**Tax liability for Month 3**

Fill in your total liability for the quarter (Month 1 + Month 2 + Month 3) ►

**Total must equal line 12 on Form 941 or Form 941-SS.**

**Total liability for the quarter**

# FORM 944

## Employer's Annual Federal Tax Return



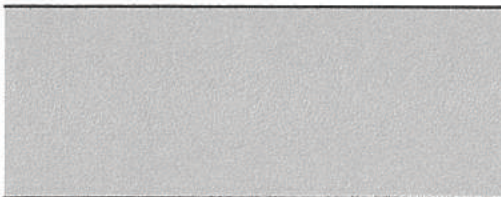
### Attention

DO NOT file Form 944. Employer's ANNUAL Federal Tax Return. Unless the IRS has sent you notice telling you to file it.

Most employers must file Form 941, Employer's QUARTERLY Federal Tax Return.

If you think you qualify to file Form 944. Call the IRS at 1-800-829-0115.

Detach Here and Mail With Your Payment and Form 944.

					
<b>Form 944-V</b> Department of the Treasury Internal Revenue Service		<b>Payment Voucher</b> ▶ Don't staple this voucher or your payment to Form 944.		OMB No. 1545-2007	
				<b>2020</b>	
<b>1</b> Enter your employer identification number (EIN).		<b>2</b> Enter the amount of your payment. ▶ Make your check or money order payable to "United States Treasury"		Dollars	Cents
		<b>3</b> Enter your business name (individual name if sole proprietor).			
		Enter your address.			
		Enter your city, state, and ZIP code; or your city, foreign country name, foreign province/county, and foreign postal code.			

Form **944 for 2020: Employer's ANNUAL Federal Tax Return**

Department of the Treasury — Internal Revenue Service

OMB No. 1545-2007

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

**Who Must File Form 944**

You must file annual Form 944 instead of filing quarterly Forms 941 **only if the IRS notified you in writing.**

Go to [www.irs.gov/Form944](http://www.irs.gov/Form944) for instructions and the latest information.

Read the separate instructions before you complete Form 944. Type or print within the boxes.

**Part 1:** Answer these questions for this year. Employers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, and Puerto Rico can skip lines 1 and 2, unless you have employees who are subject to U.S. income tax withholding.

<b>1</b>	<b>Wages, tips, and other compensation</b> . . . . .	<b>1</b>	<input type="text"/>
<b>2</b>	<b>Federal income tax withheld from wages, tips, and other compensation</b> . . . . .	<b>2</b>	<input type="text"/>
<b>3</b>	<b>If no wages, tips, and other compensation are subject to social security or Medicare tax</b>	<b>3</b>	<input type="checkbox"/> Check and go to line 5.
<b>4</b>	<b>Taxable social security and Medicare wages and tips:</b>		
	<b>Column 1</b>	<b>Column 2</b>	
<b>4a</b>	<b>Taxable social security wages</b> <input type="text"/> × 0.124 =	<input type="text"/>	
<b>4a (i)</b>	<b>Qualified sick leave wages</b> <input type="text"/> × 0.062 =	<input type="text"/>	
<b>4a (ii)</b>	<b>Qualified family leave wages</b> <input type="text"/> × 0.062 =	<input type="text"/>	
<b>4b</b>	<b>Taxable social security tips</b> <input type="text"/> × 0.124 =	<input type="text"/>	
<b>4c</b>	<b>Taxable Medicare wages &amp; tips</b> <input type="text"/> × 0.029 =	<input type="text"/>	
<b>4d</b>	<b>Taxable wages &amp; tips subject to Additional Medicare Tax withholding</b> . . . . . <input type="text"/> × 0.009 =	<input type="text"/>	
<b>4e</b>	<b>Total social security and Medicare taxes.</b> Add Column 2 from lines 4a, 4a(i), 4a(ii), 4b, 4c, and 4d	<b>4e</b>	<input type="text"/>
<b>5</b>	<b>Total taxes before adjustments.</b> Add lines 2 and 4e . . . . .	<b>5</b>	<input type="text"/>
<b>6</b>	<b>Current year's adjustments</b> (see instructions) . . . . .	<b>6</b>	<input type="text"/>
<b>7</b>	<b>Total taxes after adjustments.</b> Combine lines 5 and 6 . . . . .	<b>7</b>	<input type="text"/>
<b>8a</b>	<b>Qualified small business payroll tax credit for increasing research activities.</b> Attach Form 8974	<b>8a</b>	<input type="text"/>
<b>8b</b>	<b>Nonrefundable portion of credit for qualified sick and family leave wages from Worksheet 1</b>	<b>8b</b>	<input type="text"/>
<b>8c</b>	<b>Nonrefundable portion of employee retention credit from Worksheet 1</b> . . . . .	<b>8c</b>	<input type="text"/>
<b>8d</b>	<b>Total nonrefundable credits.</b> Add lines 8a, 8b, and 8c . . . . .	<b>8d</b>	<input type="text"/>

▶ You MUST complete all three pages of Form 944 and SIGN it.

Next ▶

Part 1: Answer these questions for this year. (continued)

9 Total taxes after adjustments and nonrefundable credits. Subtract line 8d from line 7 . . . 9

10a Total deposits for this year, including overpayment applied from a prior year and overpayments applied from Form 944-X, 944-X (SP), 941-X, or 941-X (PR) . . . . . 10a

10b Deferred amount of the employer share of social security tax . . . . . 10b

10c Deferred amount of the employee share of social security tax . . . . . 10c

10d Refundable portion of credit for qualified sick and family leave wages from Worksheet 1 10d

10e Refundable portion of employee retention credit from Worksheet 1 . . . . . 10e

10f Total deposits, deferrals, and refundable credits. Add lines 10a, 10b, 10c, 10d, and 10e . . 10f

10g Total advances received from filing Form(s) 7200 for the year . . . . . 10g

10h Total deposits, deferrals, and refundable credits less advances. Subtract line 10g from line 10f . . . . . 10h

11 Balance due. If line 9 is more than line 10h, enter the difference and see instructions . . . 11

12 Overpayment. If line 10h is more than line 9, 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 year.

13 Check one:  Line 9 is less than \$2,500. Go to Part 3.  
 Line 9 is \$2,500 or more. Enter your tax liability for each month. If you're a semiweekly schedule depositor or you became one because you accumulated \$100,000 or more of liability on any day during a deposit period, you must complete Form 945-A instead of the boxes below.

	Jan.		Apr.		July		Oct.
13a	<input type="text"/>	13d	<input type="text"/>	13g	<input type="text"/>	13j	<input type="text"/>
	Feb.		May		Aug.		Nov.
13b	<input type="text"/>	13e	<input type="text"/>	13h	<input type="text"/>	13k	<input type="text"/>
	Mar.		June		Sept.		Dec.
13c	<input type="text"/>	13f	<input type="text"/>	13i	<input type="text"/>	13l	<input type="text"/>

Total liability for year. Add lines 13a through 13l. Total must equal line 9. 13m

▶ You MUST complete all three pages of Form 944 and SIGN it.

Next ▶

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

**14** 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.

**15** Qualified health plan expenses allocable to qualified sick leave wages . . . . . **15**

**16** Qualified health plan expenses allocable to qualified family leave wages . . . . . **16**

**17** Qualified wages for the employee retention credit . . . . . **17**

**18** Qualified health plan expenses allocable to wages reported on line 17 . . . . . **18**

**19** Credit from Form 5884-C, line 11, for the year . . . . . **19**

**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 944 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

## FORM 941-X

### Supporting Statement To Correct Information

Beginning January 1, 2009, the Internal Revenue Service requires that Form 941-X instead of form 941-C is used for reporting adjustments to Income, Social Security and Medicare taxes reported in a **prior period** on Forms 941 or 944. **Do not use Form 941X for adjustments to the current period.** Continue to report current quarter adjustments on Form 941.

Generally, you are not permitted to correct federal income tax withholding errors made in a prior year; however, you may make an adjustment to correct an **administrative error** in a prior year. An administrative error is “any error that does not change the amount of income tax that was actually withheld”.

**Example:** If the total income tax actually withheld was incorrectly reported due to a mathematical computation or transposition error, this is an administrative error.

#### **When you discover and error on a previously filed Form 941 or form 944, you must:**

- correct that error using Form 941-X or 944-X
- file a separate Form 941-X or Form 944-X for each for 941 or 944 you are correcting, and
- file Form 941-X or Form 944-X separately. **Do not file with Form 941 or Form 944.**

Report the correction of under reported and over reported amounts for the same tax period on a single Form 941 or Form 941X unless you are requesting a refund. If you are requesting a refund and are correcting both underreported and overreported amounts, file one Form 941-X or Form 944-X correcting the underreported amounts only and a second Form 941-X or 944-X correcting the overreported amounts.

See the chart on the back of Form 941-X or Form 944-X for help in choosing whether to use the adjustment process or the claim process.

Detailed instructions for completing Form 941X can be obtained from the IRS website at [www.irs.gov](http://www.irs.gov)

**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

**Return You're Correcting...**

Check the type of return you're correcting.

941

941-SS

---

Check the ONE quarter you're correcting.

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

---

Enter the calendar year of the quarter you're correcting.

(YYYY)

Read the separate instructions before completing this form. Use this form to correct errors you made on Form 941 or 941-SS. Use a separate Form 941-X for each quarter that needs correction. Type or print within the boxes. You MUST complete all four pages. Don't attach this form to Form 941 or 941-SS unless you're reclassifying workers; see the instructions for line 36.

**Part 1: Select ONLY one process. See page 5 for additional guidance.**

**Enter the date you discovered errors.**

/  /

(MM / DD / YYYY)

- 1. Adjusted employment tax return.** Check this box if you underreported amounts. Also check this box if you overreported amounts and you would like to use the adjustment process to correct the errors. You must check this box if you're correcting both underreported and overreported amounts on this form. The amount shown on line 27, if less than zero, may only be applied as a credit to your Form 941, Form 941-SS, or Form 944 for the tax period in which you're filing this form.
- 2. Claim.** Check this box if you overreported amounts only and you would like to use the claim process to ask for a refund or abatement of the amount shown on line 27. Don't check this box if you're correcting ANY underreported amounts on this form.

**Part 2: Complete the certifications.**

- 3. I certify that I've filed or will file Forms W-2, Wage and Tax Statement, or Forms W-2c, Corrected Wage and Tax Statement, as required.**

**Note:** If you're correcting underreported amounts only, go to Part 3 on page 2 and skip lines 4 and 5. If you're correcting overreported amounts, for purposes of the certifications on lines 4 and 5, Medicare tax doesn't include Additional Medicare Tax. Form 941-X can't be used to correct overreported amounts of Additional Medicare Tax unless the amounts weren't withheld from employee wages or an adjustment is being made for the current year.

- 4. If you checked line 1 because you're adjusting overreported federal income tax, social security tax, Medicare tax, or Additional Medicare Tax, check all that apply.** You must check at least one box.

I certify that:

- a.** I repaid or reimbursed each affected employee for the overcollected federal income tax or Additional Medicare Tax for the current year and the overcollected social security tax and Medicare tax for current and prior years. For adjustments of employee social security tax and Medicare tax overcollected in prior years, I have a written statement from each affected employee stating that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
- b.** The adjustments of social security tax and Medicare tax are for the employer's share only. I couldn't find the affected employees or each affected employee didn't give me a written statement that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
- c.** The adjustment is for federal income tax, social security tax, Medicare tax, or Additional Medicare Tax that I didn't withhold from employee wages.

- 5. If you checked line 2 because you're claiming a refund or abatement of overreported federal income tax, social security tax, Medicare tax, or Additional Medicare Tax, check all that apply.** You must check at least one box.

I certify that:

- a.** I repaid or reimbursed each affected employee for the overcollected social security tax and Medicare tax. For claims of employee social security tax and Medicare tax overcollected in prior years, I have a written statement from each affected employee stating that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
- b.** I have a written consent from each affected employee stating that I may file this claim for the employee's share of social security tax and Medicare tax. For refunds of employee social security tax and Medicare tax overcollected in prior years, I also have a written statement from each affected employee stating that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
- c.** The claim for social security tax and Medicare tax is for the employer's share only. I couldn't find the affected employees, or each affected employee didn't give me a written consent to file a claim for the employee's share of social security tax and Medicare tax, or each affected employee didn't give me a written statement that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
- d.** The claim is for federal income tax, social security tax, Medicare tax, or Additional Medicare Tax that I didn't withhold from employee wages.

Next



**Part 3: Enter the corrections for this quarter. If any line doesn't apply, leave it blank.**

	Column 1 <i>Total corrected amount (for ALL employees)</i>		Column 2 <i>Amount originally reported or as previously corrected (for ALL employees)</i>		Column 3 <i>Difference (If this amount is a negative number, use a minus sign.)</i>	Column 4 <i>Tax correction</i>
6. <b>Wages, tips, and other compensation</b> (Form 941, line 2)	<input type="text"/>	–	<input type="text"/>	=	<input type="text"/>	Use the amount in Column 1 when you prepare your Forms W-2 or Forms W-2c.
7. <b>Federal income tax withheld from wages, tips, and other compensation</b> (Form 941, line 3)	<input type="text"/>	–	<input type="text"/>	=	<input type="text"/>	Copy Column 3 here ▶ <input type="text"/>
8. <b>Taxable social security wages</b> (Form 941 or 941-SS, line 5a, Column 1)	<input type="text"/>	–	<input type="text"/>	=	<input type="text"/>	× 0.124* = <input type="text"/>
* If you're correcting your employer share only, use 0.062. See instructions.						
9. <b>Qualified sick leave wages</b> (Form 941 or 941-SS, line 5a(i), Column 1)	<input type="text"/>	–	<input type="text"/>	=	<input type="text"/>	× 0.062 = <input type="text"/>
10. <b>Qualified family leave wages</b> (Form 941 or 941-SS, line 5a(ii), Column 1)	<input type="text"/>	–	<input type="text"/>	=	<input type="text"/>	× 0.062 = <input type="text"/>
11. <b>Taxable social security tips</b> (Form 941 or 941-SS, line 5b, Column 1)	<input type="text"/>	–	<input type="text"/>	=	<input type="text"/>	× 0.124* = <input type="text"/>
* If you're correcting your employer share only, use 0.062. See instructions.						
12. <b>Taxable Medicare wages &amp; tips</b> (Form 941 or 941-SS, line 5c, Column 1)	<input type="text"/>	–	<input type="text"/>	=	<input type="text"/>	× 0.029* = <input type="text"/>
* If you're correcting your employer share only, use 0.0145. See instructions.						
13. <b>Taxable wages &amp; tips subject to Additional Medicare Tax withholding</b> (Form 941 or 941-SS, line 5d)	<input type="text"/>	–	<input type="text"/>	=	<input type="text"/>	× 0.009* = <input type="text"/>
* Certain wages and tips reported in Column 3 shouldn't be multiplied by 0.009. See instructions.						
14. <b>Section 3121(q) Notice and Demand—Tax due on unreported tips</b> (Form 941 or 941-SS, line 5f)	<input type="text"/>	–	<input type="text"/>	=	<input type="text"/>	Copy Column 3 here ▶ <input type="text"/>
15. <b>Tax adjustments</b> (Form 941 or 941-SS, lines 7 through 9)	<input type="text"/>	–	<input type="text"/>	=	<input type="text"/>	Copy Column 3 here ▶ <input type="text"/>
16. <b>Qualified small business payroll tax credit for increasing research activities</b> (Form 941 or 941-SS, line 11a; you must attach Form 8974)	<input type="text"/>	–	<input type="text"/>	=	<input type="text"/>	See instructions <input type="text"/>
17. <b>Nonrefundable portion of credit for qualified sick and family leave wages</b> (Form 941 or 941-SS, line 11b)	<input type="text"/>	–	<input type="text"/>	=	<input type="text"/>	See instructions <input type="text"/>
18. <b>Nonrefundable portion of employee retention credit</b> (Form 941 or 941-SS, line 11c)	<input type="text"/>	–	<input type="text"/>	=	<input type="text"/>	See instructions <input type="text"/>
19. <b>Special addition to wages for federal income tax</b>	<input type="text"/>	–	<input type="text"/>	=	<input type="text"/>	See instructions <input type="text"/>
20. <b>Special addition to wages for social security taxes</b>	<input type="text"/>	–	<input type="text"/>	=	<input type="text"/>	See instructions <input type="text"/>
21. <b>Special addition to wages for Medicare taxes</b>	<input type="text"/>	–	<input type="text"/>	=	<input type="text"/>	See instructions <input type="text"/>
22. <b>Special addition to wages for Additional Medicare Tax</b>	<input type="text"/>	–	<input type="text"/>	=	<input type="text"/>	See instructions <input type="text"/>
23. Combine the amounts on lines 7 through 22 of Column 4	. . . . .					<input type="text"/>
24. <b>Deferred amount of social security tax*</b> (Form 941 or 941-SS, line 13b)	<input type="text"/>	–	<input type="text"/>	=	<input type="text"/>	See instructions <input type="text"/>
* Use this line to correct the employer deferral for the second quarter of 2020 and the employer and employee deferral for the third and fourth quarters of 2020.						
25. <b>Refundable portion of credit for qualified sick and family leave wages</b> (Form 941 or 941-SS, line 13c)	<input type="text"/>	–	<input type="text"/>	=	<input type="text"/>	See instructions <input type="text"/>

**Part 3: Enter the corrections for this quarter. If any line doesn't apply, leave it blank. (continued)**

	Column 1 <i>Total corrected amount (for ALL employees)</i>	-	Column 2 <i>Amount originally reported or as previously corrected (for ALL employees)</i>	=	Column 3 <i>Difference (If this amount is a negative number, use a minus sign.)</i>		Column 4 <i>Tax correction</i>
26. Refundable portion of employee retention credit (Form 941 or 941-SS, line 13d)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	See instructions	<input style="width:100%;" type="text"/>
27. Total. Combine the amounts on lines 23 through 26 of Column 4 . . . . .							<input style="width:100%;" type="text"/>
<b>If line 27 is less than zero:</b>							
<ul style="list-style-type: none"> <li>• If you checked line 1, this is the amount you want applied as a credit to your Form 941 or 941-SS for the tax period in which you're filing this form. (If you're currently filing a Form 944, Employer's ANNUAL Federal Tax Return, see the instructions.)</li> <li>• If you checked line 2, this is the amount you want refunded or abated.</li> </ul>							
<b>If line 27 is more than zero, this is the amount you owe.</b> Pay this amount by the time you file this return. For information on how to pay, see <i>Amount you owe</i> in the instructions.							
28. Qualified health plan expenses allocable to qualified sick leave wages (Form 941 or 941-SS, line 19)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>		
29. Qualified health plan expenses allocable to qualified family leave wages (Form 941 or 941-SS, line 20)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>		
30. Qualified wages for the employee retention credit (Form 941 or 941-SS, line 21)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>		
31. Qualified health plan expenses allocable to wages reported on Form 941 or 941-SS, line 21 (Form 941 or 941-SS, line 22)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>		
32. Credit from Form 5884-C, line 11, for this quarter (Form 941 or 941-SS, line 23)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>		
33a. Qualified wages paid March 13 through March 31, 2020, for the employee retention credit (use this line to correct only the second quarter of 2020) (Form 941 or 941-SS, line 24)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>		
33b. Deferred amount of the employee share of social security tax included on Form 941 or 941-SS, line 13b (use this line to correct only the third and fourth quarters of 2020) (Form 941 or 941-SS, line 24)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>		
34. Qualified health plan expenses allocable to wages reported on Form 941 or 941-SS, line 24 (use this line to correct only the second quarter of 2020) (Form 941 or 941-SS, line 25)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>		



## Form 941-X: Which process should you use?

<b>Underreported amounts ONLY</b>	<b>Use the adjustment process</b> to correct underreported amounts. <ul style="list-style-type: none"><li>• Check the box on line 1.</li><li>• Pay the amount you owe from line 27 by the time you file Form 941-X.</li></ul>
<b>Overreported amounts ONLY</b>	The process you use depends on <b>when</b> you file Form 941-X. <b>If you're filing Form 941-X MORE THAN 90 days before the period of limitations on credit or refund for Form 941 or Form 941-SS expires...</b> Choose either the adjustment process or the claim process to correct the overreported amounts. <b>Choose the adjustment process</b> if you want the amount shown on line 27 credited to your Form 941, Form 941-SS, or Form 944 for the period in which you file Form 941-X. Check the box on line 1. OR <b>Choose the claim process</b> if you want the amount shown on line 27 refunded to you or abated. Check the box on line 2.
	<b>If you're filing Form 941-X WITHIN 90 days of the expiration of the period of limitations on credit or refund for Form 941 or Form 941-SS...</b> You must use the <b>claim process</b> to correct the overreported amounts. Check the box on line 2.
<b>BOTH underreported and overreported amounts</b>	The process you use depends on <b>when</b> you file Form 941-X. <b>If you're filing Form 941-X MORE THAN 90 days before the period of limitations on credit or refund for Form 941 or Form 941-SS expires...</b> Choose either the adjustment process or both the adjustment process and the claim process when you correct both underreported and overreported amounts. <b>Choose the adjustment process</b> if combining your underreported amounts and overreported amounts results in a balance due or creates a credit that you want applied to Form 941, Form 941-SS, or Form 944. <ul style="list-style-type: none"><li>• File one Form 941-X, and</li><li>• Check the box on line 1 and follow the instructions on line 27.</li></ul> OR <b>Choose both the adjustment process and the claim process</b> if you want the overreported amount refunded to you or abated. File two separate forms. <b>1. For the adjustment process</b> , file one Form 941-X to correct the underreported amounts. Check the box on line 1. Pay the amount you owe from line 27 by the time you file Form 941-X. <b>2. For the claim process</b> , file a second Form 941-X to correct the overreported amounts. Check the box on line 2.
	<b>If you're filing Form 941-X WITHIN 90 days of the expiration of the period of limitations on credit or refund for Form 941 or Form 941-SS...</b> You must use <b>both the adjustment process and the claim process</b> . File two separate forms. <b>1. For the adjustment process</b> , file one Form 941-X to correct the underreported amounts. Check the box on line 1. Pay the amount you owe from line 27 by the time you file Form 941-X. <b>2. For the claim process</b> , file a second Form 941-X to correct the overreported amounts. Check the box on line 2.

## FORM 940

### Federal Unemployment Tax (FUTA)

The Federal Unemployment Tax Act (FUTA), along with state unemployment systems, provides for payments of unemployment compensation to workers who have lost their job. Most locals pay both a federal and a state unemployment tax. Only the employer (the local) pays FUTA tax; it is not withheld from the member's or employee's wages.

You are subject to FUTA tax if in the current or preceding calendar year either of the following applies:

- you paid wages of \$1,500.00 or more in any calendar quarter
- you had one or more employees at any time in each of twenty calendar weeks

### Computing FUTA Tax

The FUTA tax rate is 6%. The tax applies to the first \$7,000.00 that you pay to each member as wages during the year. Your state wage base may be different. Generally, you can take a credit against your FUTA tax for amounts that you paid into state unemployment funds. This credit cannot be more than 5.4% of taxable wages. If you are entitled to the maximum 5.4% credit, the FUTA tax rate after the credit is 0.6%.

Determine your FUTA tax liability by multiplying the amount of wages paid during the quarter by .006 (0.6%). (First \$7,000.00 only)

### Depositing FUTA Tax

For deposit purposes, figure FUTA tax quarterly. Deposit any amount due by the last day of the first month after the quarter ends. If your FUTA tax liability for a quarter is \$500.00 or less, you do not have to deposit the tax. Instead you may carry it forward and add it to the liability for the next quarter.

If your FUTA liability for any calendar quarter in 2021 is over \$500.00 (including any FUTA tax carried forward from an earlier quarter), you must deposit the tax by electronic funds transfer (EFTPS).

If your liability for the fourth quarter is \$500.00 or less, you can either make a deposit or pay the tax with your form 940 by January 31<sup>st</sup>.

**Table 4. When To Deposit FUTA Taxes**

Quarter	Ending	Due Date
Jan.–Feb.–Mar.	Mar. 31	Apr. 30
Apr.–May–June	June 30	July 31
July–Aug.–Sept.	Sept. 30	Oct. 31
Oct.–Nov.–Dec.	Dec. 31	Jan. 31

The Internal Revenue Service will mail a preaddressed Form 940 to you if you filed a return for the year before. If you do not receive a form in the mail, you can get one by visiting the Internal Revenue Service website at [www.irs.gov](http://www.irs.gov).

✂ **▼ Detach Here and Mail With Your Payment and Form 940. ▼** ✂

Form **940-V**

Department of the Treasury  
Internal Revenue Service

**Payment Voucher**

OMB No. 1545-0028

**2020**

▶ **Don't staple or attach this voucher to your payment.**

<p><b>1</b> Enter your employer identification number (EIN).</p>	<p><b>2</b> <b>Enter the amount of your payment.</b> ▶ Make your check or money order payable to "United States Treasury"</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%; border: none;"></td> <td style="width: 10%; border: none; text-align: center;">Dollars</td> <td style="width: 10%; border: none;"></td> </tr> <tr> <td style="border: 1px solid black; height: 30px;"></td> <td style="border: 1px solid black; text-align: center;">Cents</td> <td style="border: 1px solid black; width: 20px;"></td> </tr> </table>		Dollars			Cents		
	Dollars							
	Cents							
<p><b>3</b> Enter your business name (individual name if sole proprietor).</p> <p>_____ Enter your address.</p> <p>_____ Enter your city, state, and ZIP code; or your city, foreign country name, foreign province/county, and foreign postal code.</p>								

Form **940 for 2020: Employer's Annual Federal Unemployment (FUTA) Tax Return**  
 Department of the Treasury — Internal Revenue Service

850113  
 OMB No. 1545-0028

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

**Type of Return**  
 (Check all that apply.)

a. Amended

b. Successor employer

c. No payments to employees in 2020

d. Final: Business closed or stopped paying wages

Go to [www.irs.gov/Form940](http://www.irs.gov/Form940) for instructions and the latest information.

Read the separate instructions before you complete this form. Please type or print within the boxes.

**Part 1: Tell us about your return. If any line does NOT apply, leave it blank. See instructions before completing Part 1.**

- 1a If you had to pay state unemployment tax in one state only, enter the state abbreviation. 1a
- 1b If you had to pay state unemployment tax in more than one state, you are a multi-state employer. 1b  Check here. Complete Schedule A (Form 940).
- 2 If you paid wages in a state that is subject to CREDIT REDUCTION. 2  Check here. Complete Schedule A (Form 940).

**Part 2: Determine your FUTA tax before adjustments. If any line does NOT apply, leave it blank.**

- 3 Total payments to all employees 3
- 4 Payments exempt from FUTA tax 4
- Check all that apply: 4a  Fringe benefits 4c  Retirement/Pension 4e  Other  
 4b  Group-term life insurance 4d  Dependent care
- 5 Total of payments made to each employee in excess of \$7,000 5
- 6 Subtotal (line 4 + line 5 = line 6) 6
- 7 Total taxable FUTA wages (line 3 - line 6 = line 7). See instructions. 7
- 8 FUTA tax before adjustments (line 7 x 0.006 = line 8) 8

**Part 3: Determine your adjustments. If any line does NOT apply, leave it blank.**

- 9 If ALL of the taxable FUTA wages you paid were excluded from state unemployment tax, multiply line 7 by 0.054 (line 7 x 0.054 = line 9). Go to line 12 9
- 10 If SOME of the taxable FUTA wages you paid were excluded from state unemployment tax, OR you paid ANY state unemployment tax late (after the due date for filing Form 940), complete the worksheet in the instructions. Enter the amount from line 7 of the worksheet. 10
- 11 If credit reduction applies, enter the total from Schedule A (Form 940) 11

**Part 4: Determine your FUTA tax and balance due or overpayment. If any line does NOT apply, leave it blank.**

- 12 Total FUTA tax after adjustments (lines 8 + 9 + 10 + 11 = line 12) 12
- 13 FUTA tax deposited for the year, including any overpayment applied from a prior year 13
- 14 Balance due. If line 12 is more than line 13, enter the excess on line 14.  
 \* If line 14 is more than \$500, you must deposit your tax.  
 \* If line 14 is \$500 or less, you may pay with this return. See instructions. 14
- 15 Overpayment. If line 13 is more than line 12, enter the excess on line 15 and check a box below. 15

▶ You MUST complete both pages of this form and SIGN it. Check one:  Apply to next return.  Send a refund.

Name (not your trade name)

Employer identification number (EIN)

**Part 5: Report your FUTA tax liability by quarter only if line 12 is more than \$500. If not, go to Part 6.**

**16 Report the amount of your FUTA tax liability for each quarter; do NOT enter the amount you deposited. If you had no liability for a quarter, leave the line blank.**

16a	1st quarter (January 1 – March 31)	16a	<input type="text"/>	▪
16b	2nd quarter (April 1 – June 30)	16b	<input type="text"/>	▪
16c	3rd quarter (July 1 – September 30)	16c	<input type="text"/>	▪
16d	4th quarter (October 1 – December 31)	16d	<input type="text"/>	▪
17	<b>Total tax liability for the year (lines 16a + 16b + 16c + 16d = line 17)</b>		17	<input type="text"/> ▪ <b>Total must equal line 12.</b>

**Part 6: 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 7: Sign here. You MUST complete both pages of this form 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, and that no part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments made to employees. 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**

Check if you are self-employed

Preparer's name	<input type="text"/>	PTIN	<input type="text"/>
Preparer's signature	<input type="text"/>	Date	<input type="text"/> / <input type="text"/> / <input type="text"/>
Firm's name (or yours if self-employed)	<input type="text"/>	EIN	<input type="text"/>
Address	<input type="text"/>	Phone	<input type="text"/>
City	<input type="text"/>	State	<input type="text"/>
		ZIP code	<input type="text"/>



# WORKSHEET TO DETERMINE QUARTERLY DEPOSIT [FUTA]

YEAR \_\_\_\_\_ QUARTER \_\_\_\_\_

1.] Total payments during calendar quarter (Including exempt payments) \$ \_\_\_\_\_

2.] Less exempt payments:

A.] Payments to employees for Fringe Benefits, Retirement/Pension, Group Term Life Insurance. (These amounts are included on an employee's W-2 as wages) \$ \_\_\_\_\_

B.] Wages over \$7,000 (per employee per quarter) \$ \_\_\_\_\_

**TOTAL "A" AND "B"** \$ \_\_\_\_\_

3.] Taxable wages (Item #1 less Item #2) \$ \_\_\_\_\_

4.] FUTA deposit (Item #3 x .006)

NOTE:

- **If \$500 OR MORE:** Deposit by the first month *after* the quarter ends
- **If \$500 OR LESS:** You may carry it over to the *next* quarter

# Schedule A (Form 940) for 2020:

860312

## Multi-State Employer and Credit Reduction Information

OMB No. 1545-0028

Department of the Treasury – Internal Revenue Service

Employer identification number (EIN)   -

Name (not your trade name)

See the instructions on page 2. File this schedule with Form 940.

Place an "X" in the box of EVERY state in which you had to pay state unemployment tax this year. For the U.S. Virgin Islands, enter the FUTA taxable wages and the reduction rate (see page 2). Multiply the FUTA taxable wages by the reduction rate and enter the credit reduction amount. Don't include in the FUTA Taxable Wages box wages that were excluded from state unemployment tax (see the instructions for Step 2). If any states don't apply to you, leave them blank.

Postal Abbreviation	FUTA Taxable Wages	Reduction Rate	Credit Reduction	Postal Abbreviation	FUTA Taxable Wages	Reduction Rate	Credit Reduction
<input type="checkbox"/> AK	.		.	<input type="checkbox"/> NC	.		.
<input type="checkbox"/> AL	.		.	<input type="checkbox"/> ND	.		.
<input type="checkbox"/> AR	.		.	<input type="checkbox"/> NE	.		.
<input type="checkbox"/> AZ	.		.	<input type="checkbox"/> NH	.		.
<input type="checkbox"/> CA	.		.	<input type="checkbox"/> NJ	.		.
<input type="checkbox"/> CO	.		.	<input type="checkbox"/> NM	.		.
<input type="checkbox"/> CT	.		.	<input type="checkbox"/> NV	.		.
<input type="checkbox"/> DC	.		.	<input type="checkbox"/> NY	.		.
<input type="checkbox"/> DE	.		.	<input type="checkbox"/> OH	.		.
<input type="checkbox"/> FL	.		.	<input type="checkbox"/> OK	.		.
<input type="checkbox"/> GA	.		.	<input type="checkbox"/> OR	.		.
<input type="checkbox"/> HI	.		.	<input type="checkbox"/> PA	.		.
<input type="checkbox"/> IA	.		.	<input type="checkbox"/> RI	.		.
<input type="checkbox"/> ID	.		.	<input type="checkbox"/> SC	.		.
<input type="checkbox"/> IL	.		.	<input type="checkbox"/> SD	.		.
<input type="checkbox"/> IN	.		.	<input type="checkbox"/> TN	.		.
<input type="checkbox"/> KS	.		.	<input type="checkbox"/> TX	.		.
<input type="checkbox"/> KY	.		.	<input type="checkbox"/> UT	.		.
<input type="checkbox"/> LA	.		.	<input type="checkbox"/> VA	.		.
<input type="checkbox"/> MA	.		.	<input type="checkbox"/> VT	.		.
<input type="checkbox"/> MD	.		.	<input type="checkbox"/> WA	.		.
<input type="checkbox"/> ME	.		.	<input type="checkbox"/> WI	.		.
<input type="checkbox"/> MI	.		.	<input type="checkbox"/> WV	.		.
<input type="checkbox"/> MN	.		.	<input type="checkbox"/> WY	.		.
<input type="checkbox"/> MO	.		.	<input type="checkbox"/> PR	.		.
<input type="checkbox"/> MS	.		.	<input type="checkbox"/> VI	.		.
<input type="checkbox"/> MT	.		.				.

**Total Credit Reduction.** Add all amounts shown in the *Credit Reduction* boxes. Enter the total here and on Form 940, line 11

# Instructions for Schedule A (Form 940) for 2020:

860412

## Multi-State Employer and Credit Reduction Information

### Specific Instructions: Completing Schedule A

**Step 1. Place an "X" in the box of every state (including the District of Columbia, Puerto Rico, and the U.S. Virgin Islands) in which you had to pay state unemployment taxes this year, even if the state's credit reduction rate is zero.**

**Note:** Make sure that you have applied for a state reporting number for your business. If you don't have an unemployment account in a state in which you paid wages, contact the state unemployment agency to receive one. For a list of state unemployment agencies, visit the U.S. Department of Labor's website at <https://oui.doleta.gov/unemploy/agencies.asp>.

The table below provides the two-letter postal abbreviations used on Schedule A.

State	Postal Abbreviation	State	Postal Abbreviation
Alabama	AL	Montana	MT
Alaska	AK	Nebraska	NE
Arizona	AZ	Nevada	NV
Arkansas	AR	New Hampshire	NH
California	CA	New Jersey	NJ
Colorado	CO	New Mexico	NM
Connecticut	CT	New York	NY
Delaware	DE	North Carolina	NC
District of Columbia	DC	North Dakota	ND
Florida	FL	Ohio	OH
Georgia	GA	Oklahoma	OK
Hawaii	HI	Oregon	OR
Idaho	ID	Pennsylvania	PA
Illinois	IL	Rhode Island	RI
Indiana	IN	South Carolina	SC
Iowa	IA	South Dakota	SD
Kansas	KS	Tennessee	TN
Kentucky	KY	Texas	TX
Louisiana	LA	Utah	UT
Maine	ME	Vermont	VT
Maryland	MD	Virginia	VA
Massachusetts	MA	Washington	WA
Michigan	MI	West Virginia	WV
Minnesota	MN	Wisconsin	WI
Mississippi	MS	Wyoming	WY
Missouri	MO	Puerto Rico	PR
		U.S. Virgin Islands	VI

**Credit reduction state.** For 2020, the U.S. Virgin Islands (USVI) is the only credit reduction state. The credit reduction rate is 0.03 (3.0%).

**Step 2. You're subject to credit reduction if you paid FUTA taxable wages that were also subject to state unemployment taxes in the USVI.**

In the *FUTA Taxable Wages* box, enter the total FUTA taxable wages that you paid in the USVI. (The FUTA wage base for all states is \$7,000.) However, don't include in the *FUTA Taxable Wages* box wages that were excluded from state unemployment tax. For example, if you paid \$5,000 in FUTA taxable wages in the USVI but \$1,000 of those wages were excluded from state unemployment tax, report \$4,000 in the *FUTA Taxable Wages* box.

**Note:** Don't enter your state unemployment wages in the *FUTA Taxable Wages* box.

Enter the reduction rate and then multiply the total FUTA taxable wages by the reduction rate.

Enter your total in the *Credit Reduction* box at the end of the line.

### Step 3. Total credit reduction

To calculate the total credit reduction, add up all of the *Credit Reduction* boxes and enter the amount in the *Total Credit Reduction* box.

Then enter the total credit reduction on Form 940, line 11.

### Example 1

You paid \$20,000 in wages to each of three employees in State A. State A is subject to credit reduction at a rate of 0.03 (3.0%). Because you paid wages in a state that is subject to credit reduction, you must complete Schedule A and file it with Form 940.

Total payments to all employees in State A . . . . .	\$60,000
Payments exempt from FUTA tax (see the Instructions for Form 940) . . . . .	\$0
Total payments made to each employee in excess of \$7,000 (3 x (\$20,000 - \$7,000)) . . . . .	\$39,000
Total FUTA taxable wages you paid in State A entered in the <i>FUTA Taxable Wages</i> box (\$60,000 - \$0 - \$39,000) . . . . .	\$21,000
Credit reduction rate for State A . . . . .	0.03
Total credit reduction for State A (\$21,000 x 0.03) . . . . .	\$630.00



*Don't include in the FUTA Taxable Wages box wages in excess of the \$7,000 wage base for each employee subject to state unemployment insurance in the credit reduction state. The credit reduction applies only to FUTA taxable wages that were also subject to state unemployment tax.*

In this case, you would write \$630.00 in the *Total Credit Reduction* box and then enter that amount on Form 940, line 11.

### Example 2

You paid \$48,000 (\$4,000 a month) in wages to Mary Smith and no payments were exempt from FUTA tax. Mary worked in State B (not subject to credit reduction) in January and then transferred to State C (subject to credit reduction) on February 1. Because you paid wages in more than one state, you must complete Schedule A and file it with Form 940.

The total payments in State B that aren't exempt from FUTA tax are \$4,000. Since this payment to Mary doesn't exceed the \$7,000 FUTA wage base, the total FUTA taxable wages paid in State B are \$4,000.

The total payments in State C that aren't exempt from FUTA tax are \$44,000. However, \$4,000 of FUTA taxable wages was paid in State B with respect to Mary. Therefore, the total FUTA taxable wages with respect to Mary in State C are \$3,000 (\$7,000 (FUTA wage base) - \$4,000 (total FUTA taxable wages paid in State B)). Enter \$3,000 in the *FUTA Taxable Wages* box, multiply it by the *Reduction Rate*, and then enter the result in the *Credit Reduction* box.

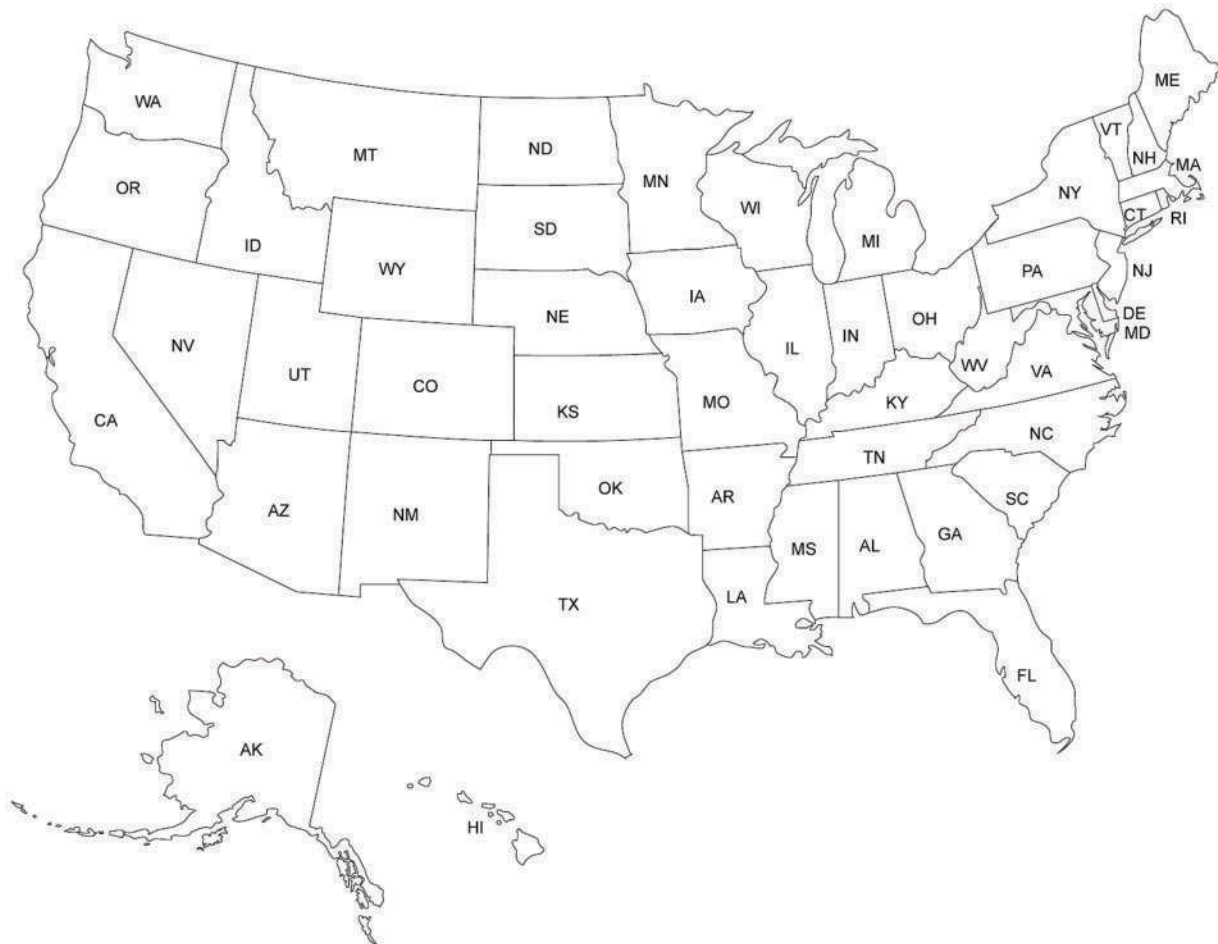
Attach Schedule A to Form 940 when you file your return.

## STATE DEPOSIT REQUIREMENTS

Payroll tax requirements are different in each state and municipality. The Local Union, CAP Council, or PAC Committee must contact their state, and municipal tax agency for its respective tax requirements. Requirements may include, but are not limited to :

- State Withholding Tax
- State Unemployment Tax (SUTA)
- Local/City Withholding Tax
- School District Income Tax
- Worker's Compensation Insurance

The local union is responsible to verify that all payroll taxes are filed correctly and on time. This is important to avoid paying interest and penalties that can be levied against any organization.



# FORM W-2

## WAGE AND TAX STATEMENT

These statements must be mailed to each member or employee who has received any type of taxable compensation from the local during the calendar year. This compensation would include wages, lost time, expense allowances and per diem rates that exceeded the IRS maximums. (See Publication 1542 -Per Diem Rates)

Information needed to complete the form should be taken from the payroll ledger Form A-140. Make sure that the Code L amount paid to the member or employee is listed in box 12A if applicable.

W-2(s) must be mailed to the employee by January 31st.

<b>a</b> Employee's social security number		Safe, accurate, FAST! Use		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
<b>b</b> Employer identification number (EIN)		<b>1</b> Wages, tips, other compensation		<b>2</b> Federal income tax withheld	
<b>c</b> Employer's name, address, and ZIP code		<b>3</b> Social security wages		<b>4</b> Social security tax withheld	
		<b>5</b> Medicare wages and tips		<b>6</b> Medicare tax withheld	
		<b>7</b> Social security tips		<b>8</b> Allocated tips	
<b>d</b> Control number		<b>9</b>		<b>10</b> Dependent care benefits	
<b>e</b> Employee's first name and initial      Last name      Suff.		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12	
		<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		<b>12b</b>	
		<b>14</b> Other		<b>12c</b>	
<b>f</b> Employee's address and ZIP code				<b>12d</b>	
<b>15</b> State	Employer's state ID number	<b>16</b> State wages, tips, etc.	<b>17</b> State income tax	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax
					<b>20</b> Locality name

Form **W-2** Wage and Tax Statement

2020

Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
This information is being furnished to the Internal Revenue Service.

### Employers, Please Note—

Specific information needed to complete Form W-2 is available in a separate booklet titled the 2020 General Instructions for Forms W-2 and W-3. You can order these instructions and additional forms at [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms).

**Caution:** Do not send the SSA Forms W-2 and W-3 that you have printed from IRS.gov. The SSA is unable to process these forms. Instead, you can create and submit them online. See *E-filing*, later.

**Due dates.** By February 1, 2021, furnish Copies B, C, and 2 to each person who was your employee during 2020. Mail or electronically file Copy A of Form(s) W-2 and W-3 with the SSA by February 1, 2021. See the separate instructions.

**Need help?** If you have questions about reporting on Form W-2, call the information reporting customer service site toll free at 866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD

equipment for persons who are deaf, hard of hearing, or have a speech disability, call 304-579-4827 (not toll free).

**E-filing.** See the 2020 General Instructions for Forms W-2 and W-3 for information on when you're required to file electronically. Even if you aren't required to file electronically, doing so can save you time and effort. Employers may now use the SSA's W-2 Online service to create, save, print, and submit up to 50 Form(s) W-2 at a time over the Internet. When you *e-file* with the SSA, no separate Form W-3 filing is required. An electronic Form W-3 will be created for you by the W-2 Online service. For information, visit the SSA's Employer W-2 Filing Instructions & Information website at [www.SSA.gov/employer](http://www.SSA.gov/employer).

**Future developments.** Information about any future developments affecting Form W-2 and its instructions (such as legislation enacted after we release them) will be posted at [www.irs.gov/FormW2](http://www.irs.gov/FormW2).

## **FORM W-3**

### **Transmittal Of Wage And Tax Statement**

This form is a recap of all of your W-2 forms. Make sure that you use Form W-3 for the correct year. You must total the amounts for each box from all the W-2(s) and put the totals in the corresponding box on Form W-3.

After making the above computations, send copy A of all W-2(s) along with this W-3 by March 1<sup>st</sup> to the Social Security Administration. The address is on the bottom of the form. A copy of all the W-2(s) and the W-3 should be forwarded to the appropriate state government taxing agent when applicable. Be sure to make a copy of the W-3 form and keep it with Copy D (employer copy) of the W-2(s) for your records.

Note: You will need to file this form even if you have only one W-2. However, if you are filing Form W-2 on magnetic media or electronically, you do not need to file Form W-3.

**DO NOT STAPLE**

<b>33333</b>	a Control number	For Official Use Only ▶ OMB No. 1545-0008		
b Kind of Payer (Check one)	941 <input type="checkbox"/>	Military <input type="checkbox"/>	943 <input type="checkbox"/>	944 <input type="checkbox"/>
	CT-1 <input type="checkbox"/>	Hshld. emp. <input type="checkbox"/>	Medicare govt. emp. <input type="checkbox"/>	
Kind of Employer (Check one)	None apply <input type="checkbox"/>		501c non-govt. <input type="checkbox"/>	Third-party sick pay (Check if applicable) <input type="checkbox"/>
	State/local non-501c <input type="checkbox"/>		State/local 501c <input type="checkbox"/>	Federal govt. <input type="checkbox"/>
c Total number of Forms W-2	d Establishment number		1 Wages, tips, other compensation	2 Federal income tax withheld
e Employer identification number (EIN)		3 Social security wages		4 Social security tax withheld
f Employer's name		5 Medicare wages and tips		6 Medicare tax withheld
g Employer's address and ZIP code		7 Social security tips		8 Allocated tips
		9		10 Dependent care benefits
		11 Nonqualified plans		12a Deferred compensation
h Other EIN used this year		13 For third-party sick pay use only		12b
15 State	Employer's state ID number		14 income tax withheld by payer of third-party sick pay	
16 State wages, tips, etc.	17 State income tax		18 Local wages, tips, etc.	19 Local income tax
Employer's contact person		Employer's telephone number		For Official Use Only
Employer's fax number		Employer's email address		

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature ▶

Title ▶

Date ▶

Form **W-3 Transmittal of Wage and Tax Statements** **2020**

Department of the Treasury  
Internal Revenue Service

**Send this entire page with the entire Copy A page of Form(s) W-2 to the Social Security Administration (SSA). Photocopies are not acceptable. Do not send Form W-3 if you filed electronically with the SSA. Do not send any payment (cash, checks, money orders, etc.) with Forms W-2 and W-3.**

**Reminder**

**Separate instructions.** See the 2020 General Instructions for Forms W-2 and W-3 for information on completing this form. Do not file Form W-3 for Form(s) W-2 that were submitted electronically to the SSA.

**Purpose of Form**

Complete a Form W-3 Transmittal only when filing paper Copy A of Form(s) W-2, Wage and Tax Statement. Don't file Form W-3 alone. All paper forms **must** comply with IRS standards and be machine readable. Photocopies are **not** acceptable. Use a Form W-3 even if only one paper Form W-2 is being filed. Make sure both the Form W-3 and Form(s) W-2 show the correct tax year and Employer Identification Number (EIN). Make a copy of this form and keep it with Copy D (For Employer) of Form(s) W-2 for your records. The IRS recommends retaining copies of these forms for 4 years.

**E-Filing**

The SSA strongly suggests employers report Form W-3 and Forms W-2 Copy A electronically instead of on paper. The SSA provides two free e-filing options on its Business Services Online (BSO) website.

- **W-2 Online.** Use fill-in forms to create, save, print, and submit up to 50 Forms W-2 at a time to the SSA.
- **File Upload.** Upload wage files to the SSA you have created using payroll or tax software that formats the files according to the SSA's *Specifications for Filing Forms W-2 Electronically (EFW2)*.

W-2 Online fill-in forms or file uploads will be on time if submitted by **February 1, 2021**. For more information, go to [www.SSA.gov/bsa](http://www.SSA.gov/bsa). First time filers, select "Register"; returning filers select "Log In."

**When To File Paper Forms**

Mail Form W-3 with Copy A of Form(s) W-2 by **February 1, 2021**.

**Where To File Paper Forms**

Send this entire page with the entire Copy A page of Form(s) W-2 to:

**Social Security Administration  
Direct Operations Center  
Wilkes-Barre, PA 18769-0001**

**Note:** If you use "Certified Mail" to file, change the ZIP code to "18769-0002." If you use an IRS-approved private delivery service, add "ATTN: W-2 Process, 1150 E. Mountain Dr." to the address and change the ZIP code to "18702-7997." See Pub. 15 (Circular E), Employer's Tax Guide, for a list of IRS-approved private delivery services.

**For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.**

## **RECONCILE FORMS W-2, W-3 and 941**

### **A Quote From The IRS**

“When there are discrepancies between amounts reported on Forms W-2, W-3 filed with the SSA and on Forms 941 or 944 filed with the IRS, we must contact you to resolve the discrepancies.”

Resolving discrepancies may require you to file corrected W-2's or pay penalties and interest. (No Financial Secretary wants to go tell their fellow union member that their W-2 is wrong, especially when that member has already filed his/her taxes and now will have to file an amended tax return.)

### **You must reconcile your W-2, W-3 and 941:**

- The W-3 amounts must be the sum total of all W-2 amounts.
- Box 1 of W-3 must equal the total for the four quarters of line 2 of Form 941.
- Box 2 of W-3 must equal the total for the four quarters of line 3 of Form 941.
- Box 3 of W-3 must equal the total for the four quarters of line 5a column 1 of Form 941.
- Box 5 of W-3 must equal the total for the four quarters of line 5c column 1 of Form 941.



## FORM 1099 NEC

### Non-Employee Compensation

This form must be mailed to each person or vendor to whom you have paid at least \$600.00 in services during the reporting year. (This would include payments made to independent contractors, gigworkers or self-employed individuals.) Furnish copy B of this form to the recipient by January 31<sup>st</sup>.

### **Attention:**

Do not download, print, and file Copy A with the IRS.

Copy A appears in red, similar to the official IRS form, but is for informational purposes only. A penalty of \$50 per information return may be imposed for filing copies of forms that cannot be scanned.

You may order these forms online at *Forms and Publications By U.S. Mail* (<http://www.irs.gov/formspubs>) or by calling 1-800-TAX FORM (1-800-829-3676).

See IRS Publications 1141, 1167, 1179, and other IRS resources for information about printing these tax forms.

7171

 VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-0116		<b>2021</b>	<b>Nonemployee Compensation</b>
PAYER'S TIN	RECIPIENT'S TIN	1 Nonemployee compensation		<b>Copy A</b> <b>For Internal Revenue Service Center</b> <b>File with Form 1096.</b> <small>For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.</small>	
		\$			
RECIPIENT'S name		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>			
Street address (including apt. no.)		3			
City or town, state or province, country, and ZIP or foreign postal code		4 Federal income tax withheld			
		\$			
Account number (see instructions)		5 State tax withheld	6 State/Payer's state no.	7 State income	
		\$		\$	
		2nd TIN not.		\$	
		<input type="checkbox"/>		\$	

Form **1099-NEC**

Cat. No. 72590N

www.irs.gov/Form1099NEC

Department of the Treasury - Internal Revenue Service

**Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page****Illustrated Example**

The completed Form 1099-NEC illustrates the following example. Z Builders is a contractor that subcontracts drywall work to Ronald Green, a sole proprietor who does business as Y Drywall. During the year, Z Builders pays Mr. Green \$5,500. Z Builders must file Form 1099-NEC because they paid Mr. Green \$600.00 or more in the course of their trade or business, and Mr. Green is not a corporation.

7171

 VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-0116		<b>2021</b>	<b>Nonemployee Compensation</b>
Z Builders 123 Maple Avenue Oaktown, AL 00000 555-555-1212					
PAYER'S TIN	RECIPIENT'S TIN	1 Nonemployee compensation		<b>Copy A</b> <b>For Internal Revenue Service Center</b> <b>File with Form 1096.</b> <small>For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.</small>	
10-9999999	123-00-6789	\$ 5500.00			
RECIPIENT'S name		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>			
Ronald Green dba/Y Drywall		3			
Street address (including apt. no.)		4 Federal income tax withheld			
456 Flower Lane		\$			
City or town, state or province, country, and ZIP or foreign postal code		5 State tax withheld		7 State income	
Oaktown, AL 00000		\$		\$	
Account number (see instructions)		6 State/Payer's state no.		\$	
				\$	
		2nd TIN not.		\$	
		<input type="checkbox"/>		\$	

Form **1099-NEC**

Cat. No. 72590N

www.irs.gov/Form1099NEC

Department of the Treasury - Internal Revenue Service

**Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page**

## FORM 1099 MISC.

### Miscellaneous Information

This form must be mailed to each person or vendor to whom you have paid at least \$600.00 in rents, prizes or awards during the reporting year. (This would include payments made to arbitrators and attorneys.) Furnish copy B of this form to the recipient by January 31<sup>st</sup>.

### **Attention:**

Do not download, print, and file Copy A with the IRS.

Copy A appears in red, similar to the official IRS form, but is for informational purposes only. A penalty of \$50 per information return may be imposed for filing copies of forms that cannot be scanned.

You may order these forms online at *Forms and Publications* By U.S. Mail (<http://www.irs.gov/formspubs>) or by calling 1-800-TAX FORM (1-800-829-3676).

See IRS Publications 1141, 1167, 1179, and other IRS resources for information about printing these tax forms.

9595

 VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents \$	OMB No. 1545-0115 <b>2021</b> Form 1099-MISC	<b>Miscellaneous Information</b>  <b>Copy A</b> <b>For Internal Revenue Service Center</b>  <b>File with Form 1096.</b> <b>For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.</b>
		2 Royalties \$		
		3 Other income \$	4 Federal income tax withheld \$	
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds \$	6 Medical and health care payments \$	
RECIPIENT'S name		7 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest \$	
Street address (including apt. no.)		9 Crop insurance proceeds \$	10 Gross proceeds paid to an attorney \$	
City or town, state or province, country, and ZIP or foreign postal code		11 Fish purchased for resale \$	12 Section 409A deferrals \$	
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	
		14 Nonqualified deferred compensation \$		
		15 State tax withheld \$	16 State/Payer's state no.	17 State income \$
		\$		\$

Form 1099-MISC

Cat. No. 14425J

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

**Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page**

## Instructions for Payer

To complete Form 1099-MISC, use:

- The 2021 General Instructions for Certain Information Returns, and
- The 2021 Instructions for Forms 1099-MISC and 1099-NEC.

To complete corrected Forms 1099-MISC, see the 2021 General Instructions for Certain Information Returns.

To order these instructions and additional forms, go to [www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC).

**Caution:** Because paper forms are scanned during processing, you cannot file Forms 1096, 1097, 1098, 1099, 3921, or 5498 that you print from the IRS website.

**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2022. The due date is extended to February 15, 2022, if you are reporting payments in box 8 or 10.

File Copy A of this form with the IRS by February 28, 2022, if you file on paper, or by March 31, 2022, if you file electronically.

To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The IRS does not provide a fill-in form option for Copy A.

**Need help?** If you have questions about reporting on Form 1099-MISC, call the information reporting customer service site toll free at 866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).

## FORM 1096

### Annual Summary & Transmittal Of U.S. Information Returns

This form is used to file all forms of miscellaneous income with the IRS. It must be sent, along with Copy A of all forms 1099 issued, to the IRS by February 28<sup>th</sup>. However, if you are filing Form 1099 on magnetic media or electronically, you do not need to file this form.

### **Attention:**

Do not download, print, and file Copy A with the IRS.

Copy A appears in red, similar to the official IRS form, but is for informational purposes only. A penalty of \$50 per information return may be imposed for filing copies of forms that cannot be scanned.

You may order these forms online at *Forms and Publications By U.S. Mail* (<http://www.irs.gov/formspubs>) or by calling 1-800-TAX FORM (1-800-829-3676).

See IRS Publications 1141, 1167, 1179, and other IRS resources for information about printing these tax forms.

Form <b>1096</b> Department of the Treasury Internal Revenue Service	<b>Annual Summary and Transmittal of                  U.S. Information Returns</b>	OMB No. 1545-0108 <div style="font-size: 2em; font-weight: bold; text-align: center;">2021</div>
----------------------------------------------------------------------------	----------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------

FILER'S name  Street address (including room or suite number)  City or town, state or province, country, and ZIP or foreign postal code	
-----------------------------------------------------------------------------------------------------------------------------------------------------	--

Name of person to contact	Telephone number	<b>For Official Use Only</b> 
Email address	Fax number	

1 Employer identification number	2 Social security number	3 Total number of forms	4 Federal income tax withheld \$	5 Total amount reported with this Form 1096 \$
----------------------------------	--------------------------	-------------------------	-------------------------------------	---------------------------------------------------

6 Enter an "X" in only one box below to indicate the type of form being filed.

W-2G 32	1097-BTC 50	1098 81	1098-C 78	1098-E 84	1098-F 03	1098-Q 74	1098-T 83	1099-A 80	1099-B 79	1099-C 85	1099-CAP 73	1099-DIV 91	1099-G 86	1099-INT 92	1099-K 10	1099-LS 16
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1099-LTC 93	1099-MISC 95	1099-NEC 71	1099-OID 96	1099-PATR 97	1099-Q 31	1099-QA 1A	1099-R 98	1099-S 75	1099-SA 94	1099-SB 43	3921 25	3922 26	5498 28	5498-ESA 72	5498-QA 2A	5498-SA 27
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Return this entire page to the Internal Revenue Service. Photocopies are not acceptable. Send this form, with the copies of the form checked in box 6, to the IRS in a flat mailer (not folded).**

Under penalties of perjury, I declare that I have examined this return and accompanying documents and, to the best of my knowledge and belief, they are true, correct, and complete.

<b>Signature</b> ▶	<b>Title</b> ▶	<b>Date</b> ▶
--------------------	----------------	---------------

**Instructions**

**Future developments.** For the latest information about developments related to Form 1096, such as legislation enacted after it was published, go to [www.irs.gov/Form1096](http://www.irs.gov/Form1096).

**Reminder.** The only acceptable method of electronically filing information returns listed on this form in box 6 with the IRS is through the FIRE System. See Pub. 1220.

**Purpose of form.** Use this form to transmit paper Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G to the IRS.

**Caution:** If you are required to file 250 or more information returns of any one type, you must file electronically. If you are required to file electronically but fail to do so, and you do not have an approved waiver, you may be subject to a penalty. The Taxpayer First Act of 2019, enacted July 1, 2019, authorized the Department of the Treasury and the IRS to issue regulations that reduce the 250-return requirement for 2021 tax returns. If those regulations are issued and effective for 2021 tax returns required to be filed in 2022, we will post an article at [www.irs.gov/Form1099](http://www.irs.gov/Form1099) explaining the change. Until regulations are issued, however, the number remains at 250, as reflected in these instructions. For more information, see part F in the 2021 General Instructions for Certain Information Returns.

Forms 1099-QA and 5498-QA can be filed on paper only, regardless of the number of returns.

**Who must file.** Any person or entity who files any of the forms shown in line 6 above must file Form 1096 to transmit those forms to the IRS.

Enter the filer's name, address (including room, suite, or other unit number), and taxpayer identification number (TIN) in the spaces provided on the form. The name, address, and TIN of the filer on this form must be the same as those you enter in the upper left area of Forms 1097, 1098, 1099, 3921, 3922, 5498, or W-2G.

- When to file.** File Form 1096 as follows.
- With Forms 1097, 1098, 1099, 3921, 3922, or W-2G, file by February 28, 2022.
  - With Forms 1099-NEC, file by January 31, 2022.
  - With Forms 5498, file by May 31, 2022.

**Where To File**  
Send all information returns filed on paper with Form 1096 to the following.

<b>If your principal business, office or agency, or legal residence in the case of an individual, is located in</b> ▼	<b>Use the following address</b> ▼
Alabama, Arizona, Arkansas, Delaware, Florida, Georgia, Kentucky, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Texas, Vermont, Virginia	Internal Revenue Service Austin Submission Processing Center P.O. Box 149213 Austin, TX 78741

# FORM W-9

## Request For Taxpayer Identification Number

In order to correctly file Forms 1099-MISC and 1096 the local needs to know the correct name, address, and social security number or tax identification number of the recipient. The Internal Revenue Service requires the payer to assure this information is correct by the use of Form W-9 or an acceptable substitute. The local must send Form W-9 to each individual or business they intend to send a Form 1099-MISC to keep on file.

Print or type. See Specific Instructions on page 3.	<b>Form W-9</b> (Rev. October 2018) Department of the Treasury Internal Revenue Service	<b>Request for Taxpayer Identification Number and Certification</b> Go to <a href="http://www.irs.gov/FormW9">www.irs.gov/FormW9</a> for instructions and the latest information.	<b>Give Form to the requester. Do not send to the IRS.</b>
	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.		
	2 Business name/disregarded entity name, if different from above		
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ▶ _____		4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>
	5 Address (number, street, and apt. or suite no.) See instructions.		Requester's name and address (optional)
	6 City, state, and ZIP code		
	7 List account number(s) here (optional)		

<b>Part I Taxpayer Identification Number (TIN)</b> Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> , later. <b>Note:</b> If the account is in more than one name, see the instructions for line 1. Also see <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.		<table border="1"><tr><td colspan="2" style="text-align: center;"><b>Social security number</b></td></tr><tr><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;">-</td><td style="width: 20px;"> </td><td style="width: 20px;">-</td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td></tr><tr><td colspan="8" style="text-align: center;">or</td></tr><tr><td colspan="8" style="text-align: center;"><b>Employer identification number</b></td></tr><tr><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;">-</td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td></tr></table>	<b>Social security number</b>				-		-				or								<b>Employer identification number</b>										-					
<b>Social security number</b>																																				
		-		-																																
or																																				
<b>Employer identification number</b>																																				
		-																																		

<b>Part II Certification</b> Under penalties of perjury, I certify that: 1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and 3. I am a U.S. citizen or other U.S. person (defined below); and 4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct. <b>Certification instructions.</b> You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.	
<b>Sign Here</b>	Signature of U.S. person ▶ _____ Date ▶ _____

**General Instructions**  
Section references are to the Internal Revenue Code unless otherwise noted.  
**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

**Purpose of Form**  
An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)  
Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.  
*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*

## FORM SS-8

### Determination Of Worker Status For Purposes Of Federal Employment Taxes And Income Tax Withholding

This form may be used to resolve federal tax matters only if there is a dispute of the status of a worker (employee vs. independent contractor) for the purpose of federal employment taxes and income tax withholding from the Internal Revenue Service. Generally, you must withhold income taxes, withhold and pay Social Security and Medicare taxes and pay unemployment taxes on wages paid to an employee. You do not generally have to withhold or pay any taxes on payments to an independent contractor.

**Beware that if you classify an employee as an independent contractor and you have no reasonable basis for doing so, you may be held liable for employment taxes for that worker!**

According to the IRS, Common Law Rules for determination are:

**Behavioral:** Does the company control or have the right to control what the worker does and how the worker does his or her job?

**Financial:** Are the business aspects of the worker's job controlled by the payer?

**Type of Relationship:** Are there written contracts or employee type benefits (pension plan, insurance, vacation pay, etc?) Will the relationship continue and is the work performed a key aspect of the business?

If after considering the above criteria, you are still unsure, you may file form SS-8 in order to get a determination of the status of the worker. The form may be filed by the employer or the vendor. It could take up to six months for a determination from the IRS.



# Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding

► Information about Form SS-8 and its separate instructions is at [www.irs.gov/formss8](http://www.irs.gov/formss8).

**For IRS Use Only:**  
**Case Number:**

**Earliest Receipt Date:**

Name of firm (or person) for whom the worker performed services		Worker's name	
Firm's mailing address (include street address, apt. or suite no., city, state, and ZIP code)		Worker's mailing address (include street address, apt. or suite no., city, state, and ZIP code)	
Trade name	Firm's email address	Worker's daytime telephone number	Worker's email address
Firm's fax number	Firm's website	Worker's alternate telephone number	Worker's fax number
Firm's telephone number (include area code)	Firm's employer identification number	Worker's social security number	Worker's employer identification number (if any)

**Note.** If the worker is paid for these services by a firm other than the one listed on this form, enter the name, address, and employer identification number of the payer. ►

### Disclosure of Information

The information provided on Form SS-8 may be disclosed to the firm, worker, or payer named above to assist the IRS in the determination process. For example, if you are a worker, we may disclose the information you provide on Form SS-8 to the firm or payer named above. The information can only be disclosed to assist with the determination process. If you provide incomplete information, we may not be able to process your request. See *Privacy Act and Paperwork Reduction Act Notice* in the separate instructions for more information. **If you do not want this information disclosed to other parties, do not file Form SS-8.**

**Parts I-V.** All filers of Form SS-8 must complete all questions in Parts I-IV. Part V must be completed if the worker provides a service directly to customers or is a salesperson. If you cannot answer a question, enter "Unknown" or "Does not apply." If you need more space for a question, attach another sheet with the part and question number clearly identified. Write your firm's name (or worker's name) and employer identification number (or social security number) at the top of each additional sheet attached to this form.

### Part I General Information

1 This form is being completed by:  Firm  Worker; for services performed \_\_\_\_\_ to \_\_\_\_\_.  
(beginning date) (ending date)

2 Explain your reason(s) for filing this form (for example, you received a bill from the IRS, you believe you erroneously received a Form 1099 or Form W-2, you are unable to get workers' compensation benefits, or you were audited or are being audited by the IRS). \_\_\_\_\_

3 Total number of workers who performed or are performing the same or similar services: \_\_\_\_\_.

4 How did the worker obtain the job?  Application  Bid  Employment Agency  Other (specify) \_\_\_\_\_

5 **Attach copies of all supporting documentation (for example, contracts, invoices, memos, Forms W-2 or Forms 1099-MISC issued or received, IRS closing agreements or IRS rulings).** In addition, please inform us of any current or past litigation concerning the worker's status. If no income reporting forms (Form 1099-MISC or W-2) were furnished to the worker, enter the amount of income earned for the year(s) at issue \$ \_\_\_\_\_.  
If both Form W-2 and Form 1099-MISC were issued or received, explain why. \_\_\_\_\_

6 Describe the firm's business. \_\_\_\_\_

**Part I** General Information (continued)

- 7 If the worker received pay from more than one entity because of an event such as the sale, merger, acquisition, or reorganization of the firm for whom the services are performed, provide the following: Name of the firm's previous owner: \_\_\_\_\_  
 Previous owner's taxpayer identification number: \_\_\_\_\_ Change was a:  Sale  Merger  Acquisition  Reorganization  
 Other (specify) \_\_\_\_\_  
 Description of above change: \_\_\_\_\_  
 \_\_\_\_\_  
 Date of change (MM/DD/YY): \_\_\_\_\_
- 8 Describe the work done by the worker and provide the worker's job title. \_\_\_\_\_  
 \_\_\_\_\_
- 9 Explain why you believe the worker is an employee or an independent contractor. \_\_\_\_\_  
 \_\_\_\_\_
- 10 Did the worker perform services for the firm in any capacity before providing the services that are the subject of this determination request?  
 Yes  No  N/A  
 If "Yes," what were the dates of the prior service? \_\_\_\_\_  
 If "Yes," explain the differences, if any, between the current and prior service. \_\_\_\_\_  
 \_\_\_\_\_
- 11 If the work is done under a written agreement between the firm and the worker, attach a copy (preferably signed by both parties). Describe the terms and conditions of the work arrangement. \_\_\_\_\_  
 \_\_\_\_\_

**Part II** Behavioral Control (Provide names and titles of specific individuals, if applicable.)

- 1 What specific training and/or instruction is the worker given by the firm? \_\_\_\_\_  
 \_\_\_\_\_
- 2 How does the worker receive work assignments? \_\_\_\_\_  
 \_\_\_\_\_
- 3 Who determines the methods by which the assignments are performed? \_\_\_\_\_
- 4 Who is the worker required to contact if problems or complaints arise and who is responsible for their resolution? \_\_\_\_\_  
 \_\_\_\_\_
- 5 What types of reports are required from the worker? Attach examples. \_\_\_\_\_  
 \_\_\_\_\_
- 6 Describe the worker's daily routine such as his or her schedule or hours. \_\_\_\_\_  
 \_\_\_\_\_
- 7 At what location(s) does the worker perform services (for example, firm's premises, own shop or office, home, customer's location)? Indicate the appropriate percentage of time the worker spends in each location, if more than one. \_\_\_\_\_  
 \_\_\_\_\_
- 8 Describe any meetings the worker is required to attend and any penalties for not attending (for example, sales meetings, monthly meetings, staff meetings). \_\_\_\_\_
- 9 Is the worker required to provide the services personally?  Yes  No
- 10 If substitutes or helpers are needed, who hires them? \_\_\_\_\_
- 11 If the worker hires the substitutes or helpers, is approval required?  Yes  No  
 If "Yes," by whom? \_\_\_\_\_
- 12 Who pays the substitutes or helpers? \_\_\_\_\_
- 13 Is the worker reimbursed if the worker pays the substitutes or helpers?  Yes  No  
 If "Yes," by whom? \_\_\_\_\_

**Part III Financial Control** (Provide names and titles of specific individuals, if applicable.)

- 1 List the supplies, equipment, materials, and property provided by each party:  
The firm: .....  
The worker: .....  
Other party: .....
- 2 Does the worker lease equipment, space, or a facility? .....  Yes  No  
If "Yes," what are the terms of the lease? (Attach a copy or explanatory statement.) .....
- 3 What expenses are incurred by the worker in the performance of services for the firm? .....
- 4 Specify which, if any, expenses are reimbursed by:  
The firm: .....  
Other party: .....
- 5 Type of pay the worker receives:  Salary  Commission  Hourly Wage  Piece Work  
 Lump Sum  Other (specify) .....
- If type of pay is commission, and the firm guarantees a minimum amount of pay, specify amount. \$ .....
- 6 Is the worker allowed a drawing account for advances? .....  Yes  No  
If "Yes," how often? .....
- Specify any restrictions: .....
- 7 Whom does the customer pay? .....  Firm  Worker  
If worker, does the worker pay the total amount to the firm?  Yes  No If "No," explain. ....
- 8 Does the firm carry workers' compensation insurance on the worker? .....  Yes  No
- 9 What economic loss or financial risk, if any, can the worker incur beyond the normal loss of salary (for example, loss or damage of equipment, material)? .....
- 10 Does the worker establish the level of payment for the services provided or the products sold? .....  Yes  No  
If "No," who does? .....

**Part IV Relationship of the Worker and Firm**

- 1 Please check the benefits available to the worker:  Paid vacations  Sick pay  Paid holidays  
 Personal days  Pensions  Insurance benefits  Bonuses  
 Other (specify) .....
- 2 Can the relationship be terminated by either party without incurring liability or penalty? .....  Yes  No  
If "No," explain your answer. ....
- 3 Did the worker perform similar services for others during the time period entered in Part I, line 1? .....  Yes  No  
If "Yes," is the worker required to get approval from the firm? .....  Yes  No
- 4 Describe any agreements prohibiting competition between the worker and the firm while the worker is performing services or during any later period. Attach any available documentation. ....
- 5 Is the worker a member of a union? .....  Yes  No
- 6 What type of advertising, if any, does the worker do (for example, a business listing in a directory or business cards)? Provide copies, if applicable. ....
- 7 If the worker assembles or processes a product at home, who provides the materials and instructions or pattern? .....
- 8 What does the worker do with the finished product (for example, return it to the firm, provide it to another party, or sell it)? .....
- 9 How does the firm represent the worker to its customers (for example, employee, partner, representative, or contractor), and under whose business name does the worker perform these services? .....
- 10 If the worker no longer performs services for the firm, how did the relationship end (for example, worker quit or was fired, job completed, contract ended, firm or worker went out of business)? .....

**Part V For Service Providers or Salespersons.** Complete this part if the worker provided a service directly to customers or is a salesperson.

- 1 What are the worker's responsibilities in soliciting new customers? .....
- 2 Who provides the worker with leads to prospective customers? .....
- 3 Describe any reporting requirements pertaining to the leads. ....
- 4 What terms and conditions of sale, if any, are required by the firm? .....
- 5 Are orders submitted to and subject to approval by the firm? .....  **Yes**  **No**
- 6 Who determines the worker's territory? .....
- 7 Did the worker pay for the privilege of serving customers on the route or in the territory? .....  **Yes**  **No**  
 If "Yes," whom did the worker pay? .....
- If "Yes," how much did the worker pay? ..... \$ \_\_\_\_\_
- 8 Where does the worker sell the product (for example, in a home, retail establishment)? .....
- 9 List the product and/or services distributed by the worker (for example, meat, vegetables, fruit, bakery products, beverages, or laundry or dry cleaning services). If more than one type of product and/or service is distributed, specify the principal one. ....
- 10 Does the worker sell life insurance full time? .....  **Yes**  **No**
- 11 Does the worker sell other types of insurance for the firm? .....  **Yes**  **No**  
 If "Yes," enter the percentage of the worker's total working time spent in selling other types of insurance ..... %
- 12 If the worker solicits orders from wholesalers, retailers, contractors, or operators of hotels, restaurants, or other similar establishments, enter the percentage of the worker's time spent in the solicitation ..... %
- 13 Is the merchandise purchased by the customers for resale or use in their business operations? .....  **Yes**  **No**  
 Describe the merchandise and state whether it is equipment installed on the customers' premises. ....

**Sign Here**

Under penalties of perjury, I declare that I have examined this request, including accompanying documents, and to the best of my knowledge and belief, the facts presented are true, correct, and complete.

▶ \_\_\_\_\_ Title ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_  
Type or print name below signature.

# GROUP EXEMPTION LETTER – 0427

**Internal Revenue Service  
District Director**

**Department of the Treasury**

**P.O. Box 2508  
Cincinnati, OH 45201**

**Date:** June 25, 1999

**Person to Contact:**  
Steve Miliano #31-04024  
Customer Service Representative

**Telephone Number:**  
877-829-5500

**Fax Number:**  
513-684-5936

**Federal Identification Number:**  
38-0679801

RECEIVED  
JUL 29 1999  
AUDITING

International Union United Auto,  
Aerospace & Agricultural Workers  
% Auditing Department  
8000 E. Jefferson  
Detroit, MI 48214-3963

Dear Sir or Madam:

This is in response to your request for a copy of your organization's group exemption letter.

In June 1942 we issued a determination letter which recognized your organization as exempt from Federal income tax under section 101(1) of the Internal Revenue Code of 1939, which corresponds to section 501(c)(5) of the Internal Revenue Code of 1986. Based on the information supplied, we also recognized the subordinates named on the list your organization submitted as exempt from Federal income tax under 501(c)(5) of the Code.

Your organization and each of its subordinates are required to file Form 990, Return of Organization Exempt from Income Tax, only if the gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

Unless specifically excepted, your organization and its subordinates are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more to each of the organization's employees during a calendar year. Your organization and its subordinates are liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Your organization and its subordinates are not required to file federal income tax returns unless subject to the tax on unrelated business income under section 511 of the Code. If subject to this tax, the organization must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization or its subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Each year, at least 90 days before the end of your organization's annual accounting period, please send the items listed below to the Internal Revenue Service Center at the address shown at the end of this letter.

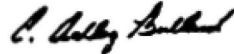
International Union United Auto, Aerospace & Agricultural Workers  
38-0679801

The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your organization's exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Your organization's Group Exemption Number is 0427.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



C. Ashley Bullard  
District Director

## Government Required Forms At-a-Glance

	Form	Send To:	Due Date
W-2	Wage and Tax Statement	Social Security Admin. (Copy A) Employee (Copies B, C and 2)	January 31 January 31
W-3	Transmittal of Wage and Tax Statements	Social Security Administration	January 31
W-4	Employee's Withholding Allowance Certificate	Keep on file at local for each member	N/A
W-9	Request for Tax Payer Identification Number and Certificate	Keep on file at local for each member	N/A
I9	Employment Eligibility Verification	Keep on file at local for each member	N/A
941	Employer's Quarterly Federal Tax Return	Internal Revenue Service	Last day of the month following the month in which the quarter ended
940	Employer's Annual Federal Unemployment (FUTA) tax Return	Internal Revenue Service	January 31
990, 990N or 990EZ	Annual Summary & Transmittal of U.S. Information Returns	Internal Revenue Service	Must file with 1099-MISC or 1099-NEC (January 2022)
1096	Annual Summary & Transmittal of U.S. Information Returns	Internal Revenue Service	Must file with 1099-MISC or 1099-NEC (January 2022)
1099	Miscellaneous Information / Non Employee Compensation	Recipient Internal Revenue Service	February 1, 2021 March 1, 2021
LM 2, 3, 4	Labor Organization Annual Report	Department of Labor	March 31 or March 30 during a Leap Year
State, County and City Forms		Appropriate Agency	

### CAP Councils / PAC Committees

		Form	Send To:	Due Date
CAP	LM 2, 3, 4	Labor Organization Annual Report	Department of Labor	March 31 or March 30 during a leap year
CAP	990, 990N, or 990EZ	Return of Organization Exempt from Income Tax	Internal Revenue Service	May 15
PAC	1120 POL	U.S. Income Tax Return for Certain Political Organizations	Internal Revenue Service	April 15
PAC	8872	Political Organization Report of Contributions and Expenditures	Internal Revenue Service	Varies due to odd/even political years Monthly, Semi-Annual, Annual filer



## **Community Action Program Councils/Political Action Committees**

CAP Councils and PAC Committees have certain reporting responsibilities under State and Federal law. The following forms may be required, but are not limited to:

### **CAP Councils**

- LM 2, 3, or 4 – Must be filed electronically with the Department of Labor by March 31, or March 30 in the case of a Leap Year. Forms are completed and submitted through the Department of Labor website <http://www.olms.dol.gov>. Instructions for the completion of the LM reports can be found in the UAW LUIS system at <https://localunion.uaw.org>.
  - a) **Form LM-2** must be filed if the CAP Councils' annual income is over \$250,000.
  - b) **Form LM-3** must be filed if the CAP Council's annual income is more than \$10,000, but less than \$250,000.
  - c) **Form LM-4** must be filed if the CAP Council's annual income is less than \$10,000.
  
- **990, 990EZ, 990N** – Must be filed with the Internal Revenue Service by May 15. In addition, a Form 7 must be filed with the Federal Election Commission when a CAP Council spends over \$2,000 on membership communications primarily devoted to advocating the election or defeat of a candidate. Instructions for the completion of the 990 reports can be found in the UAW LUIS system at <https://localunion.uaw.org>.
  - a) **IRS Form 990** must be filed if the CAP Councils annual income is more than \$200,000 OR total assets of \$500,000 or more. Total assets amount can be found on the LM-2, Line 29B.
  - b) **IRS Form 990EZ** must be filed if the CAP Council has annual income of greater than \$50,000 but less than \$200,00 and total assets less than \$500,000. Total assets amount can be found on LM-3, Line 31B.
  - c) **IRS Form 990N** must be filed by all CAP Councils that have an annual income of Less than \$50,000.

### **PAC Committees**

- **990, 990 EZ, 990N** - Must be filed with the Internal Revenue Service by May 15. Instructions for the completion of the 990 reports can be found in the UAW LUIS system at <https://localunion.uaw.org>.
  - a) **IRS Form 990** must be filed if the PAC has gross receipts of \$1,000,000 or MORE.
  - b) **IRS Form 990EZ** must be filed if the PAC has gross receipts of \$100,000, but less than \$1,000,000.
  - c) **IRS Form 990N** is **NOT REQUIRED** if gross receipts are less than \$100,000.



- **Form 1120 POL** – Must be filed by Political Action Committees by March 15 to the Internal Revenue Service if the PAC has over \$100 in annual interest income. (Funds should be kept in non-interest-bearing checking accounts, so in most cases it is unnecessary to file 1120-POL.
- **Form 8871** – Must be **electronically** filed within in 24 hours of any political organization's establishment. (PAC Committees) IRS Form 8871 must be updated anytime there are any type of operating changes (elections, by-law changes, etc.) that occur. An organization is not required to file Form 8871 if it reasonably anticipates that it will **not** have gross receipts of \$25,000 or more for any taxable year. If an organization does in fact has annual gross receipts of \$25,000 or more for any taxable year, it must file Form 8871 within 30 days of receiving \$25,000 in a single taxable year to continue to be tax-exempt.
- **Form 8872** – Section 527 political organizations that accept a contribution or makes an expenditure for an exempt function during the calendar year must file Form 8872 if a PAC has an annual income of more than \$25,000 or more and does not file with a state elections office. If the PAC files with the appropriate state elections board, commission, etc. and the form is made available for public inspection, then IRS Form 8872 may not be required. **Most regional PAC committees may still have to file Form 8872 because they do not file with a particular state.** Due dates for Form 8872 vary depending on whether the form is due for a reporting period that occurs during an even-numbered or odd-numbered year.
- CAP councils and PAC committees can obtain extensions for filing their federal tax returns by submitting **Form 2758** for the **990, 990 EZ, and 990N** and **Form 7004** for **Form POL-1120**.

\*State PACs are often required to file state campaign finance reports to comply with state law. These reporting requirements vary by state.





**UAW Auditing Department**

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Detroit, Michigan 48214  
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(313) 926-5221**

