

Employer's Quarterly Federal Tax Return

TAX PERIOD
(YYMM)

See separate instructions revised January 2004 for information on completing this return.

Please type or print.

Enter state code for state in which deposits were made **only** if different from state in address to the right (see page 2 of separate instructions).

Name (as distinguished from trade name)

Date quarter ended

ALWAYS edit Tax Period.

Trade name, if any

Employer identification number

Address, number and street

City, state, and ZIP code

SIC CODE

If address is different from prior return, check here

IRS Use

If checked, possible CCC "F." See IRM 3.11.13.12.2

If checked, edit CCC "T."

A If you do not have to file returns in the future, check here and enter date final wages paid
B If you are a seasonal employer, see **Seasonal employers** on page 1 of the instructions and check here

1	Number of employees in the pay period that includes March 12th	2	Total wages and tips, plus other compensation (see separate instructions)
3	Total income tax withheld from wages, tips, and sick pay	3	Adjusted total of income tax withheld (line 3 as adjusted by line 4)
4	Adjustment of withheld income tax for preceding quarters of this calendar year	5a	Taxable social security wages
5	Taxable social security tips	5b	Taxable social security wages and tips
6	Taxable Medicare wages and tips	6d	Total social security and Medicare taxes (add lines 5b, 5d, and 7b). Check here if wages are not subject to social security and/or Medicare tax
7	Adjustment of social security and Medicare taxes (see instructions for required explanation)	7a	Adjusted total of social security and Medicare taxes (line 6 as adjusted by line 7)
8	Sick Pay	8	Total taxes (add lines 5 and 10)
9	Advance earned income credit (EIC) payments (see instructions)	9	Net taxes (subtract line 12 from line 11). If \$2,500 or more, this must equal line 17, column (d) below (or line D of Schedule B (Form 941))
10	Adjusted total of social security and Medicare taxes (line 6 as adjusted by line 7)	10	Total deposits for quarter, including overpayment applied from a prior quarter
11	Balance due (subtract line 14 from line 13). See instructions	11	Overpayment. If line 14 is more than line 13, enter excess here
12	Check here if to be: ☐ Applied to next return or ☐ Refunded	12	

- All filers: If line 13 is less than \$2,500, do not complete line 17 or Schedule B (Form 941).
- Semiweekly schedule depositors: Complete Schedule B (Form 941) and check here
- Monthly schedule depositors: Complete line 17, columns (a) through (d), and check here

17 Monthly Summary of Federal Tax Liability. (Complete Schedule B (Form 941) instead, if you were a semiweekly schedule depositor.)			
(a) First month liability	(b) Second month liability	(c) Third month liability	(d) Total liability for quarter

Do you want to allow another person to discuss this return with the IRS (see separate instructions)? ☐ Yes. Complete the following. ☐ No

Third Party Designation: ☐ Yes ☐ No

3-DIGIT ACTION CODE

CCC CODES

Personal identification number (PIN)

I declare that I have examined this return, including schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature: _____ Date: _____

For Penalty Act and Paperwork Reduction Act Notice, see back of Payment Voucher.

Payroll Guide 2013 Factfinder

K Morrison

A red circular graphic with a gradient, appearing as a semi-circle or a partial circle, located to the right of the author's name.

Payroll Guide 2013 Factfinder:

Running the Numbers: A Practical Guide to Regional Economic and Social Analysis: 2014 John

Quinterno,2014-12-18 Through use of practical examples and a plainspoken narrative style that minimises the use of maths this book demystifies data concepts sources and methods for public service professionals interested in understanding economic and social issues at the regional level By blending elements of a general interest book a textbook and a reference book it equips civic leaders public administrators urban planners nonprofit executives philanthropists journalists and graduate students in various public affairs disciplines to wield social and economic data for the benefit of their communities While numerous books about quantitative research exist few focus specifically on the public sector Running the Numbers in contrast explores a wide array of topics of regional importance including economic output demographics business structure labour markets and income among many others To that end the book stresses practical applications minimises the use of maths and employs extended chapter length examples that demonstrate how analytical tools can illuminate the social and economic workings of actual American regions

The United States Government Internet Directory, 2013 Shana

Hertz Hattis,2013-07-29 Discover the depth of government information and services available online The United States Government Internet Directory serves as a guide to the changing landscape of government information online The Directory is an indispensable guidebook for anyone who is looking for official U S government resources on the Web The U S government s information online is massive and can be difficult to locate The e version of this book allows you to click on a link and go directly to each government site

American Payroll Association (APA) Basic Guide to Payroll, 2013 Edition

Joanne Mitchell-George,Delores Risteau,2012-12-19 It s more important than ever to be in compliance with payroll laws and regulations How do you stay in compliance and avoid penalties The APA Basic Guide to Payroll is written to make understanding the laws and regulations as easy as possible And this single volume guide is filled with tools to help you apply the law and make proper calculations with ease Among the many handy features you ll find How to complete the W 2 Multistate surveys that give you at a glance answers to questions regarding key payroll requirements Our Fingertip Guide that enables you to find payroll taxability and wage hour ramifications of benefits immediately Clear checklists that help you make precise determinations quickly and confidently And much more The APA Basic Guide to Payroll 2013 Edition has been updated to include Guidance on how to withhold the additional Medicare tax Enhanced information about reporting the cost of employer sponsored healthcare coverage The FUTA credit reduction states and their additional percentages for 2012 Line by line example of how to complete the Form W 2 for 2012 An alert if you pay your FUTA taxes with Form 940 Why flexibility with new technology should be a factor when choosing a payroll system The new rules for the tax exclusion for employer provided local lodging Which expense reimbursement arrangements the IRS considers to be wage recharacterizations What to do when a Form I 9 expires An option for a small employer to avoid the 100% penalty A line by line guide of how to complete

the 2012 Form 940The 2013 Social Security taxable wage base and benefit amountsAn example of how to complete a 4th quarter Form 941Which benefits are set to expire if they are not extendedA calendar of 2013 federal due dates for PayrollWhat's new about the 2012 Form 944What the U S Supreme Court had to say about a white collar exemption for pharmaceutical repsMinimum wage rates for each state for 2013More cases and rulings to enhance the explanation of wage and hour lawsPension contribution limits for 2013Why tipped employers should worry about a new IRS initiativeThe 2013 HSA and MSA limitsWhy an age discrimination settlement was treated as FICA wagesWhat the 2012 Form 945 looks likeIRS provided scenarios illustrating if local lodging is tax exemptWhat you can expect due to a new revenue procedure when you hire a payrolltax reporting agentUpdate on reporting lump sum payments for child support purposes and verification of employmentEmployment tax ramifications for health plan rebatesAdditional explanation about the limit on contributions to a health FSA2013 CONUS and high low per diem ratesUpdated statistics for e filingAdditional information about reporting wages paid to deceased employeesWhich industry is being targeted by the federal Department of Labor especially in CaliforniaSynopsis of U S ruling on Arizona immigration lawWhy you can't always rely on a price quote from a consultant2013 income limitations for contributions to IRAs and Roth IRAsHow to report payments made to foreign agricultural workersRestriction on the number of EINs you can receive dailyWhat four issues the IRS is examining regarding transit reimbursementsThe 2013 exam periods for the CPP and FPC examsWhat suggested change to the Form 941 doesn't appear to be possibleHow a restaurant associati

California Payroll Guide, 2013 Edition Valerie

Alexander-Bailey, 2013-04-09 California laws regulations and policies present many unusual challenges for payroll professionals in part because California often puts groundbreaking laws and regulations on the books well ahead of the rest of the nation California Payroll Guide helps you understand the nuances to stay fully compliant in California Here are just some of the distinct topics that are completely covered in California Payroll Guide Paid family leave EZPAY your payroll tax deposit via credit cards Restrictions on divulging Social Security Numbers Recordkeeping requirements What to report on a pay statement Penalties Industrial welfare commission wage orders Independent contractor v employee Waiting time penalty Payments subject to withholding Combined reporting How to handle multi state employees SDI tax reporting Child and medical support In addition California Payroll Guide provides the many forms to help you comply with all payroll requirements Payday notice Annual report of unclaimed personal property Quarterly adjustment form Application for transfer of reserve account Quarterly wage and withholding reports And many more The 2013 Edition of California Payroll Guide has been updated to include How employers due date for payroll tax deposits have changed effective January 1 2013 Impact of the California Supreme Court's decision in the Brinker v Superior Court case on the meal and rest period requirements Why the incorrect date format on reports and or deposits may cause delays penalties interest and or misapplication of funds How to get a copy of the 2013 DE 44 and DE 8829 What are the changes to the wage garnishment laws effective July 1 2013 How

new legislation defines an individual as a rehire if for new hire purposes What information you must give to employees under the Wage Theft Protection Act of 2011 How does a fixed salary to a non exempt employee affect the employee s overtime pay When does the additional assessment of civil penalties for misclassification of independent contractors apply Why you need to understand the differences of who is a contractor and who is an employee for wage and hour unemployment insurance workers compensation and income taxes How to comply with the wage and hour rules outlined by industry in the wage order Step by step guidelines to ensure compliance with the California Division of Labor Standards Enforcement DLSE on alternative workweeks Reporting requirements for unclaimed property wages that walk through the new due diligence responsibilities after a federal court injunction An explanation of the computer software professional exemption from overtime Rules regarding California Vacation Plan requirements How employers comply with having payroll checks be cashable in California and no bank fees Details regarding California s position on conformity with federal rules and taxation on benefits New requirements for employers paying commissions beginning January 1 2013 Details about SB 1038 changes to FEHA signed into law by Governor Brown on June 28 2012 Explanation of the decision about what happens when an employee who may usually work eight hours per day is called back to work for a two hour meeting The fact that the Voluntary UI Program is not in effect for 2013 The EDD warning of phishing schemes in which e mails were sent asking for employee information and referencing unemployment claims [Encyclopedia of Business Information Sources](#) Linda D. Hall,2008 Each updated edition of this detailed resource identifies nearly 35 000 live print and electronic sources of information listed under more than 1 100 alphabetically arranged subjects industries and business concepts and practices Edited by business information expert James Woy **U.S. Master Payroll Guide** Deirdre Kennedy,VARIOS AUTORES,Melanie King,Barbara S. O'Dell,Sandra J. Stoll,John W. Strzelecki,2013-03-01 The 2013 Edition of the U S Master Payroll Guide is designed to meet the needs of customers who handle their payroll internally outsource their payroll subscribe to an electronic payroll library or who cannot afford a comprehensive payroll resource This book serves as a reference guide for finding quick answers that are written in plain language The content focuses on the basics of payroll and some of the key areas include federal withholding requirements federal taxable payroll laws federal records returns wages and hours and garnishments Changes to this edition include Updated 2013 withholding table examples 2013 pension limits Updated state reciprocal agreements list State payroll card laws updated State taxable wage bases updated for 2013 *U. S. Master Payroll Guide, 2013 Edition* Wolters Kluwer Law & Business Attorney Editors,2013-03-08 The 2013 Edition of the U S Master Payroll Guide is designed to meet the needs of customers who handle their payroll internally outsource their payroll subscribe to an electronic payroll library or who cannot afford a comprehensive payroll resource It serves as a reference guide for finding quick answers that are written in plain language The content focuses on the basics of payroll and some of the key areas include federal withholding requirements federal taxable payroll laws federal records returns wages

and hours and garnishments Changes to the 2013 Edition include Updated 2013 withholding table examples 2013 pension limits Updated state reciprocal agreements list State payroll card laws updated State taxable wage bases updated for 2013 And more

Multistate Payroll Guide, 2012 Edition John F. Buckley, 2011-09-27 2012 Multistate Payroll Guide is a valuable tool designed to keep payroll professionals informed about all the complex rules that govern state payroll matters This newest edition covers every key topic including Wage and Hours Coverage includes the new federal minimum rates as well as the increased rates in many states Reporting and Recordkeeping Requirements Coverage includes the penalties for not keeping the proper records Unemployment Taxes Explanation of which state covers an employee who works in more than one state what benefits are considered taxable wages and the contribution rates and taxable wage base for each state Administration Tables for how and when to pay an employee which earnings are subject to child support or garnishment and what are permitted deductions in each state the 2012 Multistate Payroll Guide presents essential information in an easy to use format that is both concise and visually appealing You can readily locate information concerning one state s treatment of a particular issue or compare the treatment required by several different states all in the same chart

American Payroll Association Basic Guide to Payroll, 2013 Joanne Mitchell-George, Delores Risteau, 2013-04-25 Between the American Taxpayer Relief Act of 2012 a new Form I 9 active courts and the IRS has been promulgating new regulations it s more important than ever to be in compliance with payroll laws and regulations How do you keep up with all the changes and stay in compliance to avoid penalties The 2013 Revised Edition of the American Payroll Association APA Basic Guide to Payroll includes A Fingertip Guide that enables you to find payroll taxability and wage hour ramifications of benefits immediately Checklists that help you make precise determinations quickly and confidently A What s New in Payroll for 2013 chapter that lets you know what changes you must implement this year And more The 2013 Revised Edition of the APA Basic Guide to Payroll delivers the plain English explanations of changes to payroll laws and regulations you need This guide includes coverage of How to withhold and report the Additional Medicare tax What you need to know about the new Form I 9 and E Verify Who is responsible for employment taxes when payroll is outsourced How to complete the 2013 Form 941 Why you may need to issue Forms W 2c due to a recent law change Updated figures for 2013 And much more

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US Master Payroll Guide CCH Editorial Staff,2010-02 **2004 U. S. Master Payroll Guide** ,2004-03-01 Federal withholding requirements along with Federal taxable payroll laws federal record return wage hours American Payroll Association Basic Guide to Payroll 2007 Delores Risteau,Joanne Mitchell-George,2006-12-15 The 2007 American Payroll Association Basic Guide to Payroll continues to provide a complete overview of what a business person needs to know about payroll by distilling important complex rules and regulations into practical manageable information It functions as a compliance manual a source of ideas on how to save payroll taxes a resource to answer employees questions and a training resource for junior staff members the 2007 American Payroll Association Basic Guide to Payroll brings you up to date on the latest payroll law regulations and other developments including Payroll implications of the Pension Protection Act of 2006How to complete the 2006 Form W 2Line by line explanation of the revised Form 940How to comply with a no match letter from SSA or DHSA simpler way to report employees tipsCompliance initiatives and opinions by the Wage and Hour DivisionNew minimum wage rates in 20 statesGuidance on the final supplemental withholding regsThe latest on Sec 409A nonqualified deferred comp rulesExplanation of recent payroll related casesCalendar of important filing and deposit dates for 2007How Reg E applies to payroll cardsNew withholding amounts and tables for 2007 **Multistate Payroll Guide** JOHN F. BUCKLEY (IV.),2017-10-03 2018 Multistate Payroll Guide is a valuable tool designed to keep payroll professionals informed about all the complex rules that govern state payroll matters This newest edition covers every key topic including Wage and Hours Coverage includes the new federal minimum rates as well as the increased rates in many states Reporting and Recordkeeping Requirements Coverage includes the penalties for not keeping the proper records Unemployment Taxes Explanation of which state covers an employee who works in more than one state what benefits are considered taxable wages and the contribution rates and taxable wage base for each state Administration Tables for how and when to pay an employee which earnings are subject to child support or garnishment and what are permitted deductions in each state The 2018 Multistate Payroll Guide presents essential information in an easy to use format that is both concise and visually appealing You can readily locate information concerning one state s treatment of a particular issue or compare the treatment required by several different states all in the same chart Previous Edition Multistate Payroll Guide 2017 Edition ISBN 9781454871200 Multistate Payroll Guide John F. Buckley IV,2020-10-02 2021 Multistate Payroll Guide is a valuable tool designed to keep payroll professionals informed about all the complex rules that govern state payroll matters This newest edition covers every key topic including Wage and Hours Coverage includes the new federal minimum rates as well as the increased rates in many

states Reporting and Recordkeeping Requirements Coverage includes the penalties for not keeping the proper records Unemployment Taxes Explanation of which state covers an employee who works in more than one state what benefits are considered taxable wages and the contribution rates and taxable wage base for each state Administration Tables for how and when to pay an employee which earnings are subject to child support or garnishment and what are permitted deductions in each state The 2021 Multistate Payroll Guide presents essential information in an easy to use format that is both concise and visually appealing You can readily locate information concerning one state s treatment of a particular issue or compare the treatment required by several different states all in the same chart Note Online subscriptions are for three month periods Previous Edition Multistate Payroll Guide 2020 Edition ISBN 9781543800852 **APA Basic Guide to Payroll, 2016 Revised Edition** Mitchell-George,2016-04-28 Payroll professionals need to be 100 percent compliant with a host of legislative and regulatory requirements The 2016 Revised Edition of American Payroll Association APA Basic Guide to Payroll is an invaluable resource that helps you stay up to date answer employeesand questions and train your staff The 2016 Revised Edition of the American Payroll Association APA Basic Guide to Payroll includes A fingertip guide that enables you to find payroll taxability and wage hour ramifications of benefits immediately Checklists that help you make precise determinations quickly and confidently A andquot What s New in Payroll for 2016andquot chapter that lets you know what changes you must implement this year And more The 2016 American Payroll Association APA Basic Guide to Payroll has been completely updated to help you deal with the issues you will face in 2016 New regulations eliminating automatic extensions to file Form W 2 Changes to the taxability of transit benefits Insight into whether DOL considers workers employees or independent contractors Increased penalty for failure to properly and timely provide payee statements to employees Ramifications of a new court case about unpaid interns Update on certified professional employer organizations An IRS pilot to contact employers that may be falling behind in their payroll taxes How the and timely mailed timely filedand rule applies when you use a delivery service And more APA Basic Guide to Payroll Joanne Mitchell-George,Delores Risteau,2021-12-23 American Payroll Association APA Basic Guide to Payroll 2022 Edition Payroll professionals need to be 100 percent compliant with a host of legislative and regulatory requirements The 2022 Edition of the American Payroll Association Basic Guide to Payroll gives you guidance you can rely on plain English jargon free explanations of the latest laws regulations rulings and IRS Department of Labor and Social Security Administration pronouncements The 2022 Edition of the American Payroll Association Basic Guide to Payroll is an invaluable resource that helps you stay up to date answer employees questions and train your staff **Payroll Guide** ,1956 Multistate Payroll Guide JOHN F. BUCKLEY (IV.),2018-10-17 2019 Multistate Payroll Guide is a valuable tool designed to keep payroll professionals informed about all the complex rules that govern state payroll matters This newest edition covers every key topic including Wage and Hours Coverage includes the new federal minimum rates as well as the increased rates in many states Reporting and

Recordkeeping Requirements Coverage includes the penalties for not keeping the proper records Unemployment Taxes Explanation of which state covers an employee who works in more than one state what benefits are considered taxable wages and the contribution rates and taxable wage base for each state Administration Tables for how and when to pay an employee which earnings are subject to child support or garnishment and what are permitted deductions in each state The 2019 Multistate Payroll Guide presents essential information in an easy to use format that is both concise and visually appealing You can readily locate information concerning one state s treatment of a particular issue or compare the treatment required by several different states all in the same chart Previous Edition Multistate Payroll Guide 2018 Edition ISBN 9781454883791

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