

At the top of each page of this form, write, "This return is filed under authorization granted in accordance with Section 3504 of the Internal Revenue Code."

Complete with Fiscal/Employer Agent's separate EIN. This EIN should *only* be used for serving as a Fiscal/Employer Agent. After Fiscal/Employer Agent's name, write "HCSR Agent for [Name of Program(s)]."

Form 941 for 2015: Employer's QUARTERLY Federal Tax Return
 (Rev. January 2015) Department of the Treasury — Internal Revenue Service

950114

OMB No. 1545-0029

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/country Foreign postal code

Report for this Quarter of 2015
 (Check one.)

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Instructions and prior year forms are available at www.irs.gov/form941.

Check box for the quarter represented on this return.

Enter the number of participants' employees paid in quarter. Do not include employees of Fiscal/Employer Agent.

Enter sum of total wages and other compensation paid to all participants' employees.

Enter total Federal Income Tax withheld from wages etc. reported in Box 2.

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: Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4)

2 Wages, tips, and other compensation

3 Federal income tax withheld from wages, tips, and other compensation

4 If no wages, tips, and other compensation are subject to social security or Medicare tax Check and go to line 6.

A Fiscal/Employer Agent would very rarely check Box 4. This would only happen if all employees either earned less than the FICA threshold for the year OR were FICA exempt family employees, students or foreign employees.

| | Column 1 | | Column 2 |
|--|----------------------|----------|----------------------|
| 5a Taxable social security wages | <input type="text"/> | × .124 = | <input type="text"/> |
| 5b Taxable social security tips | <input type="text"/> | × .124 = | <input type="text"/> |
| 5c Taxable Medicare wages & tips | <input type="text"/> | × .029 = | <input type="text"/> |
| 5d Taxable wages & tips subject to Additional Medicare Tax withholding | <input type="text"/> | × .009 = | <input type="text"/> |

Note that if a single Fiscal/Employer Agent serves multiple participant direction programs, wages, taxes, employees, etc. for all programs represented by the Fiscal/Employer Agent and its separate EIN should be reported on a single IRS Form 941. Records for each individual program should be maintained by Fiscal/Employer Agent.

In Box 5a and 5c, Column 1, enter all Social Security & Medicare taxable wages. Do not include wages that were lower than the FICA threshold for the year and have already had withheld FICA refunded (this would only happen for the 4th Qtr. 941). Do not enter wages paid to FICA exempt family employees.

Perform the multiplication shown and enter the product in Column 2.

| | | | | |
|----|---|----|--|---|
| 5e | Add Column 2 from lines 5a, 5b, 5c, and 5d | 5e | <input type="text"/> | Perform the calculation shown, and enter the result in 5e. |
| 5f | Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions) | 5f | <input type="text"/> | |
| 6 | Total taxes before adjustments. Add lines 3, 5e, and 5f | 6 | <input type="text"/> | 5f should generally be blank for Fiscal/Employer Agent Forms 941. |
| 7 | Current quarter's adjustment for fractions of cents | 7 | <input type="text"/> | |
| 8 | Current quarter's adjustment for sick pay | 8 | <input type="text"/> | Perform the calculation shown and enter the result in 6. Complete lines 7, 8 and 9 as applicable. |
| 9 | Current quarter's adjustments for tips and group-term life insurance | 9 | <input type="text"/> | |
| 10 | Total taxes after adjustments. Combine lines 6 through 9 | 10 | <input type="text"/> | |
| 11 | Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, 944-X (PR), or 944-X (SP) filed in the current quarter | 11 | <input type="text"/> | Perform the calculation shown and enter the result in 10. |
| 12 | Balance due. If line 10 is more than line 11, enter the difference and see instructions | 12 | <input type="text"/> | |
| 13 | Overpayment. If line 11 is more than line 10, enter the difference | | <input type="text"/> | Enter total deposits made this quarter using EFTPS or other method. Ensure this value includes any overpayments from a prior quarter or 941X. |
| | Check one: | | <input type="checkbox"/> Apply to next return. <input type="checkbox"/> Send a refund. | |

▶ You MUST complete both pages of Form 941 and SIGN it. **Next** ➔
 For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher. Cat. No. 17001Z Form **941** (Rev. 1-2015)

If a value is entered in Box 13, the Agent has deposited more tax than is due. The Agent can apply the over-deposited tax to a future return or request that the US Treasury sends as a refund check.

If a value is entered in Box 12, the Agent has not yet deposited taxes to fulfill its liability. See instructions and make payment as soon as possible to avoid penalties and interest.

**Example of Second Half of Page 1 of IRS Form 941
Used for Fiscal/Employer Agent
to File Employers' Quarterly Tax Return in Aggregate**

Name (not your trade name) _____ Employer identification number (EIN) **950214**

Enter Fiscal/Employer Agent's name and EIN as recorded on Page 1 of Form 941.

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 Pub. 15 (Circular E), section 11.

14 Check one: Line 10 on this return is less than \$2,500 or line 10 on the return for the prior quarter was less than \$2,500, and you did not incur a \$100,000 next-day deposit obligation during the current quarter. If line 10 for the prior quarter was less than \$2,500 but line 10 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 10.

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.

Agents are either monthly or semi-weekly depositors. It is critical to deposit per the correct schedule to avoid penalties and interest. See Publication 15, Circular E for information on when to deposit. If the Agent is a semi-weekly depositor, Schedule B must be completed.

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

15 If your business has closed or you stopped paying wages Check here, and enter the final date you paid wages / / .

16 If you are a seasonal employer and you do not have to file a return for every quarter of the year . . . Check here.

Complete Section 14 per instructions. Note that the Agent's tax liability for a time period and the tax that was actually deposited for the time period may be different. Report liability, not deposits, in this section.

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.

If the Agent will not serve as an Agent after this quarter, check the box on 15 and enter the last date that wages were paid to participants' employees.

Part 5: Sign here. You MUST complete both pages of Form 941 and SIGN it.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

X Sign your name here

Date / /

Print your name here

Print your title here

Best daytime phone

Complete Part 4 per instructions. Complete Schedule B if Agent is a semi-weekly depositor and submit both pages of Form 941 and any schedules to the IRS based on Agent's location: <http://www.irs.gov/file/article/0,,id=111163,00.html>

Paid Preparer Use Only

Preparer's name PTIN

Preparer's signature Date / /

Firm's name (or yours if self-employed) EIN

Address Phone

City State ZIP code

Complete part 5 as applicable.

Example of Page 2 of IRS Form 941
 Used for Fiscal/Employer Agent
 to File Employers' Quarterly Tax Return in Aggregate