

Schedule R (Form 941): Allocation Schedule for Aggregate Form 941 Filers

(Rev. January 2013)

Department of the Treasury — Internal Revenue Service

Report for calendar year:

Check the quarter (same as Form 941):

- 1: January, February, March
- 2: April, May, June
- 3: July, August, September
- 4: October, November, December

Employer identification number (EIN) -

Name as shown on Form 941

Read the instructions before you complete Schedule R (Form 941). Type or print within the boxes. Complete a separate line for the amounts allocated to each of your clients.

| (a) Client's Employer Identification Number (EIN) | (b) Wages, tips, and other compensation allocated to the listed client EIN from Form 941, line 2 | (c) Total income tax withheld from wages, tips, and other compensation allocated to the listed client EIN from Form 941, line 3 | (d) Total social security and Medicare taxes allocated to the listed client EIN from Form 941, line 5e | (e) Section 3121(q) Notice and Demand-Tax due on unreported tips allocated to the listed client EIN from Form 941, line 5f | (f) Total taxes after adjustments allocated to the listed client EIN from Form 941, line 10 | (g) Total deposits and COBRA payments from Form 941, line 13, plus any payments made with the return allocated to the listed client EIN |
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| 16 Subtotals for clients. Add all amounts on lines 1 through 15 | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ |
| 17 Enter the combined subtotal from line 26 of all Continuation Sheets for Schedule R (Form 941) | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ |
| 18 Enter Form 941 amounts for your employees | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ |
| 19 Totals. Add lines 16, 17, and 18. The column totals must match the related lines on the aggregate Form 941. | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ |

Continuation Sheet for Schedule R (Form 941)

(Rev. January 2013)

Report for calendar year:

Check the quarter (same as Form 941):

- 1: January, February, March
- 2: April, May, June
- 3: July, August, September
- 4: October, November, December

Employer identification number (EIN) -

Name as shown on Form 941

| (a) Client's Employer Identification Number (EIN) | (b) Wages, tips, and other compensation allocated to the listed client EIN from Form 941, line 2 | (c) Total income tax withheld from wages, tips, and other compensation allocated to the listed client EIN from Form 941, line 3 | (d) Total social security and Medicare taxes allocated to the listed client EIN from Form 941, line 5e | (e) Section 3121(q) Notice and Demand-Tax due on unreported tips allocated to the listed client EIN from Form 941, line 5f | (f) Total taxes after adjustments allocated to the listed client EIN from Form 941, line 10 | (g) Total deposits and COBRA payments from Form 941, line 13, plus any payments made with the return allocated to the listed client EIN |
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| 26 | Subtotals for clients. Add lines 1 through 25. Include the subtotals from line 26 on line 17 of Schedule R (Form 941). | ▪ | ▪ | ▪ | ▪ | ▪ |

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Schedule R and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form941.

General Instructions

Purpose of Schedule R

Use Schedule R to allocate the aggregate information reported on Form 941 to each client. If you have more than 15 clients, complete as many continuation sheets as necessary. Attach Schedule R, including any continuation sheets, to your aggregate Form 941.

Who Must File?

You must complete Schedule R each time you file an aggregate Form 941, Employer's QUARTERLY Federal Tax Return. Aggregate Forms 941 are filed by agents approved by the IRS under section 3504. To request approval to act as an agent for an employer, you must file Form 2678, Employer/Payer Appointment of Agent, with the IRS. On Schedule R, we call those employers your clients. Form 2678 must be previously filed and approved by the IRS before filing Schedule R.

When Must You File?

If you are an aggregate Form 941 filer, file Schedule R with your aggregate Form 941 every quarter when Form 941 is due. The Schedule R may be filed electronically or by paper submission. However, agents filing for 1,000 or more clients must file a paper return unless they are e-filing through an approved transmitter that uses the IRS's Modernized e-File system.

Specific Instructions

Completing Schedule R

Enter Your Business Information

Carefully enter your employer identification number (EIN) and the name of your business at the top of the schedule. Make sure they exactly match the EIN and name shown on the attached Form 941.

Calendar Year

Enter the calendar year that applies to the quarter checked.

Check the Box for the Quarter

Check the appropriate box of the quarter for which you are filing Schedule R. Make sure the quarter checked on the top of the Schedule R matches the quarter checked on the attached Form 941.

Client and Employee Information

On Schedule R, including any continuation sheets, you must report the following for each client.

Note. When entering amounts over 999.99 on Schedule R, do not enter commas.

- The client's employer identification number (EIN).
- Wages, tips, and other compensation allocated to the listed client EIN from Form 941, line 2.
- Total income tax withheld from wages, tips, and other compensation allocated to the listed client EIN from Form 941, line 3.
- Total social security and Medicare taxes allocated to the listed client EIN from Form 941, line 5e.
- Section 3121(q) Notice and Demand—Tax due on unreported tips allocated to the listed client EIN from Form 941, line 5f.
- Total taxes after adjustments allocated to the listed client EIN from Form 941, line 10.
- Total deposits from Form 941, line 13, plus any payments made with the return allocated to the listed client EIN.

You must also report the same information for your employees on line 18 of Schedule R.

Compare the total of each column on line 19 (including your information on line 18) of Schedule R to the amounts reported on the aggregate Form 941. For each column total of Schedule R, the relevant line from Form 941 is noted in the column heading.

If the totals on line 19 of the Schedule R do not match the totals on Form 941, there is an error that must be corrected before submitting Form 941 and Schedule R.

Paperwork Reduction Act Notice. We ask for the information on Schedule R to carry out the Internal Revenue laws of the United States. You are required to give us this information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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 section 6103.

The time needed to complete and file Schedule R will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** 12 hr., 26 min.
- Learning about the law or the form** 12 min.
- Preparing, copying, and assembling the form** 24 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Schedule R simpler, we would be happy to hear from you. You can email us at taxforms@irs.gov. Enter "Schedule R (Form 941)" on the subject line. Or write to: Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:M:S, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send Schedule R to this address. Instead, see *Where Should You File?* in the Instructions for Form 941.