Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do not rely on draft instructions and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early releases of draft forms and instructions are at <u>IRS.gov/draftforms</u>. Please note that drafts may remain on IRS.gov even after the final release is posted at <u>IRS.gov/downloadforms</u>, and thus may not be removed until there is a new draft for the subsequent revision. All information about all revisions of all forms, instructions, and publications is at <u>IRS.gov/formspubs</u>.

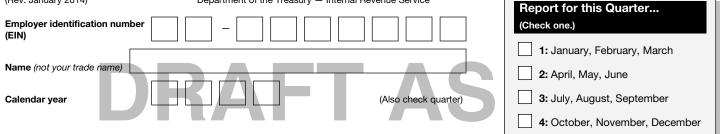
Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at IRS.gov/form1040; the Form W-2 page is at IRS.gov/w2; the Publication 17 page is at IRS.gov/pub17; the Form W-4 page is at IRS.gov/w4; the Form 8863 page is at IRS.gov/form8863; and the Schedule A (Form 1040) page is at IRS.gov/schedulea. If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with "www.". Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the <u>Comment on Tax Forms and Publications</u> page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

Schedule B (Form 941):

Report of Tax Liability for Semiweekly Schedule Depositors

(Rev. January 2014) Department of the Treasury – Internal Revenue Service



Use this schedule to show your TAX LIABILITY for the quarter; DO NOT use it to show your deposits. When you file this form with Form 941 or Form 941-SS, DO NOT 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 are 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 (Circular E), Employer's Tax Guide, for details.

Mon	th 1							
1	=	9	•	17	•	25	•	Tax liability for Month 1
2	•	10	-	18	•	26	•	-
3	•	11	-	19	•	27	•	
4		12	•	20	•	28	•	
5		13		21	•	29	•	
6	•	14	•	22	•	30	•	
7	•	15	•	23	•	31	•	
8	-	16	-	24	=			
Month 2								
1	-	9	•	17	•	25	•	Tax liability for Month 2
2	•	10	•	18	•	26	•	
3	•	11	•	19	•	27	•	
4	-	12	•	20	-	28	•	
5	•	13	•	21	•	29	•	
6	•	14	•	22	•	30	•	
7	•	15	•	23	•	31	•	
8		16		24				
Mon	th 3							
1	=	9	•	17	•	25	•	Tax liability for Month 3
2	=	10	•	18	•	26	•	
3	=	11	•	19	•	27	•	
4	=	12	•	20	•	28	•	
5	=	13	•	21	•	29	•	
6	-	14	•	22	•	30	-	
7	-	15	•	23	•	31	-	
8	-	16	-	24				
Total liability for the quarter								
Fill in your total liability for the quarter (Month 1 + Month 2 + Month 3) ► Total must equal line 10 on Form 941 or Form 941-SS.								
For	Paperwork Reduction	Act	Notice, see separate ins				Cat. No. 11967Q	Schedule B (Form 941) (Rev. 1-2014)

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