

Revenue Procedure 2007-42

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General Rules and Specifications for Substitute Form 941 and Schedule B (Form 941)



Department of the Treasury
Internal Revenue Service

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TABLE OF CONTENTS

Section 1 – Purpose	1
Section 2 – What’s New	2
Section 3 – General Requirements for Reproducing IRS Official Form 941 and Schedule B (Form 941)	2
Section 4 – Reproducing Form 941 and Schedule B (Form 941) for Software-Generated Paper Forms	4
Section 5 – OMB Requirements for Substitute Forms	5
Section 6 – Reproducible Copies of Forms	6
Section 7 – Effect on Other Documents	6
Section 8 – Exhibits	6

Section 1 – Purpose

.01 The purpose of this publication is to provide general rules and specifications from the Internal Revenue Service (IRS) for paper and computer-generated substitutes for the January 2007 revision of Form 941, Employer’s QUARTERLY Federal Tax Return, and for the January 2006 revision of Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors.

Note. Substitute territorial forms (941-PR, 941-SS, and Anexo B (Forma 941-PR)) should also conform to the specifications outlined in this revenue procedure.

.02 This publication provides measurements and printing specifications for substitute Form 941 and Schedule B (Form 941). If you need more in-depth information on who must complete the forms and how to complete them, see the Instructions for Form 941 and Publication 15 (Circular E), Employer’s Tax Guide, or visit the IRS website at www.irs.gov.

.03 Forms should not be submitted to the IRS for specific approval. If you are uncertain of any specification and want clarification, do the following.

1. Submit a letter citing the specification.
2. State your understanding of the specification.
3. Enclose an example (if appropriate) of how the form would appear if produced using your understanding.
4. Use the following address. Be sure to include your name, complete address, phone number, and, if applicable, your email address with your correspondence.

Internal Revenue Service
Attn: Substitute Forms Program
SE:W:CAR:MP:T:T:SP, IR-6406
1111 Constitution Avenue, NW
Washington, DC 20224

Note. Allow at least 30 days for the IRS to respond.

.04 However, software developers and form producers should send a blank copy of their substitute Form 941 and Schedule B (Form 941) in pdf format to Dorene.Bead@irs.gov. The purpose is not specifically for approval but to assist the IRS in preparing to scan these forms. Submitters will only receive comments if a significant problem is discovered through this process. Submitters are not expected to delay marketing their forms in order to receive feedback. In no case should submitters include “live” taxpayer data.

.05 The six-digit form ID (95xxxx) on Form 941 and Schedule B (Form 941) identifies the official substitute paper form. The six-digit form ID (97xxxx) identifies substitute 6x10 grid Form 941 and Schedule B (Form 941). The six-digit form ID (99xxxx) identifies the official IRS issued Form 941 and Schedule B (Form 941). The last two digits of the code identify the calendar year. For example, the last two digits of ID code 97107 identifies calendar year 2007.

Section 2 – What’s New

- .01** There are new 6x10 grid layouts for the 2007 revisions of Form 941.
- .02** There are no changes to the January 2006 revision of Schedule B (Form 941), and therefore, this revision remains useable.
- .03** We added the year to the heading for the “Report for this Quarter” box in the upper right corner of page 1.
- .04** We added space between line 13 and the instructions below it.
- .05** We deleted the entry space for the third party designee’s telephone number in Part 4 on page 2. In addition, we moved the text “Personal Identification Number” and the fill-in boxes for the number to the left to line up under “Designee’s name.”
- .06** To increase visibility, we reformatted the signature section in Part 5 on page 2 to conform to the signature areas of new Form 944.
- .07** We made changes to the text of the instructions to the payment voucher, Form 941-V. We revised the first sentence of the third paragraph in the section “Making Payments With Form 941.”
- .08** We changed the wording of the second line of text for line 12 from “Make checks payable to United States Treasury” to “Follow the Instructions for Form 941-V, Payment Voucher.”

Section 3 – General Requirements for Reproducing IRS Official Form 941 and Schedule B (Form 941)

- .01 Do not** submit substitute Form 941 and Schedule B (Form 941) to the IRS for approval. Substitute Form 941 and Schedule B (Form 941) that **completely conform** to the specifications contained in this revenue procedure do not require prior approval from the IRS.
- .02** Print the form on paper that is 8.5 inches wide by 11 inches deep.
- .03** Use white paper that meets generally-accepted weight, color, and quality standards (minimum 20 lb. white bond paper).

Note. Reclaimed fiber in any percentage is permitted provided that the requirements of this standard are met.

- .04** The IRS prefers printing Form 941 on both sides of a single sheet of paper, but it is acceptable to print on one side of each of two separate sheets of paper.
- .05** Make substitute paper forms as identical to the official IRS-printed forms as possible.
- .06** Print using nonreflective black inks.

.07 Use typefaces that are substantially identical in size and shape to the official forms and use rules and shading that are substantially identical to those on the official forms.

.08 Print the six-digit form ID codes in the upper right-hand corner of each form using nonreflective black, carbon-based, 12-point (minimum 10-point required) OCR-A font. Use the official paper over-the-counter IRS forms to develop your substitute paper forms. Print “950107” on page 1 of Form 941, “950207” on page 2 of Form 941, and “950306” on Schedule B (Form 941) of substitute paper forms. See Section 4 for form ID codes for software-generated forms.

Note. Maintain as much white space as possible around the form ID code. Do not allow character strings to print adjacent to the code.

.09 Print the OMB number in the same location as on the official forms.

.10 Print all entry boxes and checkboxes exactly as shown on the official forms.

.11 Print your IRS-issued three-letter substitute form printer source code in the middle at the bottom of page 1 of Form 941.

Note. You can obtain a three-letter substitute form printer source code by requesting it by email at *taxforms@irs.gov. (The asterisk must be included in the address.) Please enter “Substitute Forms” on the subject line.

.12 Print “For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher” at the bottom of page 1 of Form 941.

.13 Print “For Paperwork Reduction Act Notice, see separate instructions” at the bottom of Schedule B (Form 941).

.14 Do not print the form catalog number (“Cat. No.”) at the bottom of the forms or instructions.

.15 Do not print the Government Printing Office (GPO) symbol at the bottom of the forms or instructions.

.16 See Exhibits A and B in Section 8.

Section 4 – Reproducing Form 941 and Schedule B (Form 941) for Software-Generated Paper Forms

.01 You may use the 6x10 grid exhibits (C and D) at the end of this document to develop a software version of Form 941 and Schedule B (Form 941). Please follow the specifications exactly to develop the fields.

.02 If you are developing software that is designed using the 6x10 grid in the exhibits, you may make the following modifications. See Exhibits C and D in Section 8.

- Use “970107” for page 1 of Form 941, “970207” for page 2 of Form 941, and “970306” for Schedule B (Form 941) as the form ID codes.
Note. Maintain as much white space as possible around the form ID code. Do not allow character strings to print adjacent to the code.
- Place all boxes and entry spaces in the same field locations as indicated in the 6x10 grid exhibits.
- Use single lines for “Employer Identification Number” (EIN) and other entry areas in the entity section of page 1 of Form 941.
- You do not need to use reverse type as shown on the IRS official form.
- You do not need to pre-print decimal points in the data boxes. However, where the amounts are required, the amounts should be printed with decimal points and place holders for cents.
- Use a single box for “state abbreviation” in line 14 of Form 941.
- Delete the pre-printed formatting in the “date” box for line 16 and in Parts 5 and 6 of Form 941.
- Delete the pre-printed formatting in the “Phone” box for Parts 5 and 6.
- Use a single box for “Personal Identification Number (PIN)” in Part 4 of Form 941.
- You may delete all shading when using the 6x10 grid format.

.03 If producing both the form and the data or the form only, print your three-letter IRS-issued form printer source code in Row 63, Columns 49-51 on page 1 of Form 941. See Section 3.11.

.04 If producing only the data on the form, print your four-digit software industry form code in Row 4, Columns 58-61 on page 1 of Form 941. See the National Association of Computerized Tax Processors (NACTP) website at www.nactp.org for information on these codes.

.05 Print “For Privacy Act and Paperwork Reduction Act Notice, see the Payment Voucher” at the bottom of page 1 of Form 941.

.06 Print “For Paperwork Reduction Act Notice, see separate instructions” at the bottom of Schedule B (Form 941).

.07 Do not print the form catalog number (“Cat. No.”) at the bottom of the forms or instructions.

.08 Do not print the Government Printing Office (GPO) symbol at the bottom of the forms or instructions.

.09 To enable accurate scanning and processing, enter data on Form 941 and Schedule B (Form 941) as follows:

- Show name and EIN on all pages and attachments.
- Use 12-point (minimum 10-point) Courier font (if possible).
- Omit dollar signs, but use commas to show amounts.
- Except for lines 1, 2, and 10, leave blank any data field with a value of zero.
- Enter negative amounts with a minus sign. For example, report “-10.59” instead of “(10.59).”

Note. The IRS prefers that you use a minus sign for negative amounts instead of parentheses or some other means. However, if your software only allows for parentheses in reporting negative amounts, you may use them.

Section 5 – OMB Requirements for Substitute Forms

.01 The Paperwork Reduction Act (the Act) of 1995 (Public Law 104-13) requires the following.

- The Office of Management and Budget (OMB) approves all IRS tax forms that are subject to the Act.
- Each IRS form contains the OMB approval number, if assigned. (The official OMB numbers may be found on the official IRS forms and are also shown on the forms in the exhibits.)
- Each IRS form (or its instructions) states:
 1. Why the IRS needs the information,
 2. How it will be used, and
 3. Whether or not the information is required to be furnished to the IRS.

.02 This information must be provided to any users of official or substitute IRS forms or instructions.

.03 The OMB requirements for substitute IRS forms are the following.

- Any substitute form or substitute statement to a recipient must show the OMB number as it appears on the official IRS form.
- For Form 941 and Schedule B (Form 941), the OMB number (1545-0029) must appear exactly as shown on the official IRS form.
- For Form 941 and Schedule B (Form 941), the OMB number must use one of the following formats.
 1. OMB No. 1545-0029 (preferred) or
 2. OMB # 1545-0029 (acceptable).

.04 If no instructions are provided to users on your forms, you must furnish to them the exact text of the Privacy Act and Paperwork Reduction Act Notice.

Section 6 – Reproducible Copies of Forms

.01 You can order official IRS forms and information copies of federal tax materials at local IRS offices or by calling the IRS National Distribution Center at 1-800-829-3676. Other ways to get federal tax material include the following.

- The IRS website at www.irs.gov.
- The IRS' CD (Publication 1796).

.02 The IRS also offers an alternative to downloading electronic files and provides current and prior year access to tax forms and instructions through its Federal Tax Forms CD. Order Publication 1796, IRS Federal Tax Products CD, by using the IRS website at www.irs.gov/cdorders or by calling 1-877-CDFORMS (1-877-233-6767).

Section 7 – Effect on Other Documents

.01 Revenue Procedure 2006-25, 2006-21 I.R.B. 926 (reproduced as Publication 4436, Rev. 5-2006) is superseded.

Section 8 – Exhibits

.01 Please follow the specifications indicated in the following exhibits to produce substitute Form 941 and Schedule B (Form 941).

.02 These forms are subject to review and possible change as required. Therefore, employers are cautioned against overstocking supplies of privately-printed substitutes.

.03 Do not submit substitute Form 941 and Schedule B (Form 941) to the IRS for approval. Substitute Form 941 and Schedule B (Form 941) that **completely conform** to the specifications contained in this revenue procedure may be privately printed without prior approval from the IRS.

Exhibit A, Form 941 (Official Version)

Form **941 for 2007: Employer's QUARTERLY Federal Tax Return**
 (Rev. January 2007) Department of the Treasury — Internal Revenue Service

950107
OMB No. 1545-0029

Report for this Quarter of 2007
(Check one.)

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Read the separate instructions before you fill out this form. Please 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), Dec. 12 (Quarter 4) 1

2 Wages, tips, and other compensation 2

3 Total 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.

5 Taxable social security and Medicare wages and tips:

	Column 1	Column 2
5a Taxable social security wages	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
5b Taxable social security tips	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
5c Taxable Medicare wages & tips	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
5d Total social security and Medicare taxes (Column 2, lines 5a + 5b + 5c = line 5d) 5d	<input style="width: 100%;" type="text"/>	

6 Total taxes before adjustments (lines 3 + 5d = line 6) 6

7 TAX ADJUSTMENTS (Read the instructions for line 7 before completing lines 7a through 7h.):

7a Current quarter's fractions of cents	<input style="width: 100%;" type="text"/>
7b Current quarter's sick pay	<input style="width: 100%;" type="text"/>
7c Current quarter's adjustments for tips and group-term life insurance	<input style="width: 100%;" type="text"/>
7d Current year's income tax withholding (attach Form 941c)	<input style="width: 100%;" type="text"/>
7e Prior quarters' social security and Medicare taxes (attach Form 941c)	<input style="width: 100%;" type="text"/>
7f Special additions to federal income tax (attach Form 941c)	<input style="width: 100%;" type="text"/>
7g Special additions to social security and Medicare (attach Form 941c)	<input style="width: 100%;" type="text"/>
7h TOTAL ADJUSTMENTS (Combine all amounts: lines 7a through 7g.) 7h	<input style="width: 100%;" type="text"/>

8 Total taxes after adjustments (Combine lines 6 and 7h.) 8

9 Advance earned income credit (EIC) payments made to employees 9

10 Total taxes after adjustment for advance EIC (line 8 – line 9 = line 10) 10

11 Total deposits for this quarter, including overpayment applied from a prior quarter 11

12 Balance due (If line 10 is more than line 11, write the difference here.) 12
Follow the instructions for Form 941-V, Payment Voucher.

13 Overpayment (If line 11 is more than line 10, write the difference here.) 13
 Apply to next return.
 Send a refund.

Next →

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

Exhibit A, Form 941 (Official Version) (continued)

950207

Name (not your trade name)	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 *Pub. 15 (Circular E)*, section 11.

14 Write the state abbreviation for the state where you made your deposits OR write "MU" if you made your deposits in *multiple* states.

15 Check one: Line 10 is less than \$2,500. Go to Part 3.
 You were a monthly schedule depositor for the entire quarter. Fill out your tax liability for each month. Then go to Part 3.

Tax liability: Month 1 .25"
Month 2 1.8"
Month 3 .
Total liability for quarter . Total must equal line 10.

You were a semiweekly schedule depositor for any part of this quarter. Fill out *Schedule B (Form 941): Report of Tax Liability for Semiweekly Schedule Depositors*, and attach it to this form.

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

16 If your business has closed or you stopped paying wages Check here, and enter the final date you paid wages 1.1"

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

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 5.5"

Select a 5-digit Personal Identification Number (PIN) to use when talking to IRS.
 No. 1.4"

Part 5: Sign here. You MUST fill out 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.

X Sign your name here 3.0" Print your name here 2.0"
Print your title here
Date 1.1" Best daytime phone 1.6"

Part 6: For paid preparers only (optional)

Paid Preparer's Signature
Firm's name
Address EIN 1.75"
 3.6" ZIP code
Date / / Phone () - SSN/PTIN
 Check if you are self-employed.

Page 2

Form 941 (Rev. 1-2007)

Exhibit C, Form 941 (6 x 10 Grid Version)

1										2										3										4										5										6										7										8									
1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0										
<p>Form 941 for 2007: Employer's QUARTERLY Federal Tax Return 970107 (Rev. January 2007) Department of the Treasury -- Internal Revenue Service OMB No. 1545-0029</p>																																																																															
(EIN) _____ Employer identification number _____																				Report for this Quarter of 2007 (Check one.) <input type="checkbox"/> 1: January, February, March <input type="checkbox"/> 2: April, May, June <input type="checkbox"/> 3: July, August, September <input type="checkbox"/> 4: October, November, December																																																											
Name (not your trade name) _____ Trade name (if any) _____ Address _____																																																																															
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3 Total 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																				<input type="checkbox"/> Check and go to line 6.																																																											
5 Taxable social security and Medicare wages and tips:																																																																															
5a Taxable social security wages _____ Column 1 x .124 = _____ Column 2																				5b Taxable social security tips _____ x .124 = _____																																																											
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Exhibit D, Schedule B (Form 941) (6 x 10 Grid Version)

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<p>Schedule B (Form 941): Report of Tax Liability for Semiweekly Schedule Depositors Department of the Treasury -- Internal Revenue Service</p> <p>Calendar Year _____ OMB No. 1545-0029 970306</p> <p>Employer identification number _____ Report for this Quarter</p> <p>Name (not your trade name) _____</p> <p>Use this schedule to show your TAX LIABILITY for the quarter; DO NOT use it to show your deposits. You must fill out this form & 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. Enter your daily tax liability on the numbered space that corresponds to the date wages were paid.</p>																																																																																																																							
<p>Month 1</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">1</td><td style="width: 25%; border: 1px solid black;"></td> <td style="width: 25%;">9</td><td style="width: 25%; border: 1px solid black;"></td> <td style="width: 25%;">17</td><td style="width: 25%; border: 1px solid black;"></td> <td style="width: 25%;">25</td><td style="width: 25%; border: 1px solid black;"></td> <td style="width: 25%;"></td><td style="width: 25%;"></td> </tr> <tr> <td>2</td><td style="border: 1px solid black;"></td> <td>10</td><td style="border: 1px solid black;"></td> <td>18</td><td style="border: 1px solid black;"></td> <td>26</td><td style="border: 1px solid black;"></td> <td colspan="2" style="border: 1px solid black; text-align: center;">Tax liability for Month 1</td> </tr> <tr> <td>3</td><td style="border: 1px solid black;"></td> <td>11</td><td style="border: 1px solid black;"></td> <td>19</td><td style="border: 1px solid black;"></td> <td>27</td><td style="border: 1px solid black;"></td> <td colspan="2"></td> </tr> <tr> <td>4</td><td style="border: 1px solid black;"></td> <td>12</td><td style="border: 1px solid black;"></td> <td>20</td><td style="border: 1px solid black;"></td> <td>28</td><td style="border: 1px solid black;"></td> <td colspan="2"></td> </tr> <tr> <td>5</td><td style="border: 1px solid black;"></td> <td>13</td><td style="border: 1px solid black;"></td> <td>21</td><td style="border: 1px solid black;"></td> <td>29</td><td style="border: 1px solid black;"></td> <td colspan="2"></td> </tr> <tr> <td>6</td><td style="border: 1px solid black;"></td> <td>14</td><td style="border: 1px solid black;"></td> <td>22</td><td style="border: 1px solid black;"></td> <td>30</td><td style="border: 1px solid black;"></td> <td colspan="2"></td> </tr> <tr> <td>7</td><td style="border: 1px solid black;"></td> <td>15</td><td style="border: 1px solid black;"></td> <td>23</td><td style="border: 1px solid black;"></td> <td>31</td><td style="border: 1px solid black;"></td> <td colspan="2"></td> </tr> <tr> <td>8</td><td style="border: 1px solid black;"></td> <td>16</td><td style="border: 1px solid black;"></td> <td>24</td><td style="border: 1px solid black;"></td> <td></td><td style="border: 1px solid black;"></td> <td colspan="2"></td> </tr> </table>																																								1		9		17		25				2		10		18		26		Tax liability for Month 1		3		11		19		27				4		12		20		28				5		13		21		29				6		14		22		30				7		15		23		31				8		16		24					
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<p>Fill in your total liability for the quarter (Month 1 + Month 2 + Month 3) = Total tax liability for the quarter</p> <p style="text-align: right;">▶ Total liability for the quarter</p> <p>Total must equal line 10 on Form 941 (or line 8 on Form 941-SS).</p>																																																																																																																							
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