

Attention:

This form is provided for informational purposes and should not be reproduced on personal computer printers by individual taxpayers for filing. The printed version of this form is designed as a "machine readable" form. As such, it must be printed using special paper, special inks, and within precise specifications.

Additional information about the printing of these specialized tax forms can be found in IRS Publications 1141, 1167, 1179, and other IRS resources.

The printed version of the form may be obtained by calling 1-800-829-4933. Be sure to order using the IRS form or publication number.

MONTH TAX YEAR ENDS →

01

AMOUNT OF DEPOSIT (Do NOT type, please print.)
DOLLARS CENTS
0000000000

EMPLOYER IDENTIFICATION NUMBER →

0000000000

BANK NAME/
DATE STAMP

Name _____
Address _____
City _____
State _____ ZIP _____



| Darken only one TYPE OF TAX | | a n d | Darken only one TAX PERIOD | |
|--------------------------------|---------------------------------|--------------------------------------|--------------------------------------|--|
| <input type="checkbox"/> 941 | <input type="checkbox"/> 945 | | <input type="checkbox"/> 1st Quarter | |
| <input type="checkbox"/> 990-C | <input type="checkbox"/> 1120 | <input type="checkbox"/> 2nd Quarter | | |
| <input type="checkbox"/> 943 | <input type="checkbox"/> 990-T | <input type="checkbox"/> 3rd Quarter | | |
| <input type="checkbox"/> 720 | <input type="checkbox"/> 990-PF | <input type="checkbox"/> 4th Quarter | | |
| <input type="checkbox"/> CT-1 | <input type="checkbox"/> 1042 | | | |
| <input type="checkbox"/> 940 | | | | |

35

Telephone number ()

FOR BANK USE IN MICR ENCODING

Federal Tax Deposit Coupon
Form 8109-B (Rev. 12-2002)

SEPARATE ALONG THIS LINE AND SUBMIT TO DEPOSITARY WITH PAYMENT OMB NO. 1545-0257

Note: Except for the name, address, and telephone number, entries must be made in pencil. Use soft lead (for example, a #2 pencil) so that the entries can be read more accurately by optical scanning equipment. The name, address, and telephone number may be completed other than by hand. You cannot use photocopies of the coupons to make your deposits. Do not staple, tape, or fold the coupons.

Purpose of form. Use Form 8109-B to make a tax deposit only in the following two situations:

- You have not yet received your resupply of preprinted deposit coupons (Form 8109); or
- You are a new entity and have already been assigned an employer identification number (EIN), but you have not received your initial supply of preprinted deposit coupons (Form 8109). If you have not received your EIN, see Exceptions below.

Note: If you do not receive your resupply of deposit coupons and a deposit is due or you do not receive your initial supply within 5-6 weeks of receipt of your EIN, call 1-800-829-4933.

How to complete the form. Enter your name as shown on your return or other IRS correspondence, address, and EIN in the spaces provided. Do not make a name or address change on this form (see Form 8822, Change of Address). If you are required to file a Form 1120, 990-C, 990-PF (with net investment income), 990-T, or 2438, enter the month in which your tax year ends in the MONTH TAX YEAR ENDS boxes. For example, if your tax year ends in January, enter 01; if it ends in December, enter 12. Make your entries for EIN and MONTH TAX YEAR ENDS (if applicable) as shown in Amount of deposit below.

Exceptions. If you have applied for an EIN, have not received it, and a deposit must be made, do not use Form 8109-B. Instead, send your payment to the IRS address where you file your return. Make your check or money order payable to the United States Treasury and show on it your name (as shown on Form SS-4, Application for Employer Identification Number), address, kind of tax, period covered, and date you applied for an EIN. Do not use Form 8109-B to deposit delinquent taxes assessed by the IRS. Pay those taxes directly to the IRS. See Circular E, Employer's Tax Guide, for information on depositing by electronic funds transfer.

Amount of deposit. Enter the amount of the deposit in the space provided. Enter the amount legibly, forming the characters as shown below:

1234567890

Hand print money amounts without using dollar signs, commas, a decimal point, or leading zeros. If the deposit is for whole dollars only, enter "00" in the CENTS boxes. For example, a deposit of \$7,635.22 would be entered like this:

DOLLARS CENTS
0000763522

Caution: Darken one space each in the TYPE OF TAX and TAX PERIOD columns as explained below. Darken the space to the left of the applicable tax form and tax period. Darkening the wrong space may delay proper crediting of your account.

Types of Tax

- Form 941 Employer's Quarterly Federal Tax Return (includes Forms 941-M, 941-PR, and 941-SS)
- Form 943 Employer's Annual Tax Return for Agricultural Employers
- Form 945 Annual Return of Withheld Federal Income Tax
- Form 720 Quarterly Federal Excise Tax Return
- Form CT-1 Employer's Annual Railroad Retirement Tax Return
- Form 940 Employer's Annual Federal Unemployment (FUTA) Tax Return (includes Forms 940-EZ and 940-PR)
- Form 1120 U.S. Corporation Income Tax Return (includes Form 1120 series of returns and Form 2438)
- Form 990-C Farmers' Cooperative Association Income Tax Return
- Form 990-T Exempt Organization Business Income Tax Return
- Form 990-PF Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation
- Form 1042 Annual Withholding Tax Return for U.S. Source Income of Foreign Persons

Marking the Proper Tax Period

Payroll taxes and withholding. For Forms 941, 940, 943, 945, CT-1, and 1042, if your liability was incurred during:

- January 1 through March 31, darken the 1st quarter space
- April 1 through June 30, darken the 2nd quarter space
- July 1 through September 30, darken the 3rd quarter space
- October 1 through December 31, darken the 4th quarter space

Note: If the liability was incurred during one quarter and deposited in another quarter, darken the space for the quarter in which the tax liability was incurred. For example, if the liability was incurred in March and deposited in April, darken the 1st quarter space.

Excise taxes. For Form 720, follow the instructions above for Forms 941, 940, etc. For Form 990-PF, with net investment income, follow the instructions below for Form 1120, 990-C, etc.

Income Taxes (Form 1120, 990-C, 990-T, and 2438). To make an estimated tax deposit for any quarter of the current tax year, darken only the 1st quarter space.

Example 1. If your tax year ends on December 31, 2003, and a deposit for 2003 is being made between January 1 and December 31, 2003, darken the 1st quarter space.

Example 2. If your tax year ends on June 30, 2003, and a deposit for that fiscal year is being made between July 1, 2002, and June 30, 2003, darken the 1st quarter space.

To make a deposit for the prior tax year, **darken only the 4th quarter space.** This includes:

- Deposits of balance due shown on the return (Forms 1120, 990-C, 990-T, and 990-PF).
- Deposits of balance due shown on **Form 7004**, Application for Automatic Extension of Time To File Corporation Income Tax Return (be sure to darken the 1120 or 990-C space as appropriate).
- Deposits of balance due (Forms 990-T and 990-PF filers) shown on **Form 8868**, Application for Extension of Time To File an Exempt Organization Return (be sure to darken the 990-T or 990-PF space as appropriate).
- Deposits of balance due (Form 1042) shown on **Form 2758**, Application for Extension of Time To File Certain Excise, Income, Information, and Other Returns (be sure to darken the 1042 space as appropriate).
- Deposits of tax due shown on **Form 2438**, Undistributed Capital Gains Tax Return (darken the 1120 space).

Example 1. If your tax year ends on December 31, 2003, and a deposit for 2003 is being made after that date, darken the 4th quarter space.

Example 2. If your tax year ends on June 30, 2003, and a deposit for that fiscal year is being made after that date, darken the 4th quarter space.

How to ensure your deposit is credited to the correct account.

1. Make sure your name and EIN are correct;
2. Prepare only one coupon for each type of tax deposit;
3. Darken only one space for the type of tax you are depositing;
4. Darken only one space for the tax period for which you are making a deposit; and
5. Use separate FTD coupons for each return period.

Telephone number. We need your daytime telephone number to call if we have difficulty processing your deposit.

Miscellaneous. We use the "IRS USE ONLY" box to ensure proper crediting to your account. **Do not** darken this space when making a deposit.

How to make deposits. Mail or deliver the completed coupon with the appropriate payment for the amount of the deposit to an authorized depository (financial institution) for Federal taxes. Make checks or money orders payable to that depository. To help ensure proper crediting of your account, include your EIN, the type of tax (e.g., Form 940), and the tax period to which the payment applies on your check or money order.

Authorized depositories must accept cash, postal money orders drawn to the order of the depository, or checks or drafts drawn on and to the order of the depository. You can deposit taxes with a check drawn on another financial institution only if the depository is willing to accept that form of payment.

If you prefer, you may mail your coupon and payment to Financial Agent, Federal Tax Deposit Processing, P.O. Box 970030, St. Louis, MO 63197. Make your check or money order payable to the **Financial Agent**.

Timeliness of deposits. The IRS determines whether deposits are on time by the date they are received by an authorized depository. However, a deposit received by the authorized depository after the due date will be considered timely if the taxpayer establishes that it was mailed in the United States at least 2 days before the due date.

Note: *If you are required to deposit any taxes more than once a month, any deposit of \$20,000 or more must be made by its due date to be timely.*

When to deposit. See the instructions for the applicable return. For deposit rules for employment taxes, see Circular E (Pub. 15). You can get copies of forms and instructions by calling 1-800-TAX-FORM (1-800-829-3676) or by visiting IRS's Web Site at www.irs.gov.

Penalties. You may be charged a penalty for not making deposits when due or in sufficient amounts, unless you have reasonable cause. This penalty may also apply if you mail or deliver Federal tax deposits to unauthorized institutions or IRS offices, rather than to authorized depositories. Additionally, a **trust fund recovery penalty** may be imposed on all persons who are determined by the IRS to be responsible for collecting, accounting for, and paying over these taxes, and who acted willfully in not doing so. This penalty may apply to you if these unpaid taxes cannot be immediately collected from the employer or business. For more information on penalties, see Circular E (Pub. 15). See the **Instructions for Form 720** for when these penalties apply to excise taxes.

Privacy Act and Paperwork Reduction Act Notice. Internal Revenue Code section 6302 requires certain persons to make periodic deposits of taxes. If you do not deposit electronically, you must provide the information requested on this form. IRC section 6109 requires you to provide your EIN. The information on this form is used to ensure that you are complying with the Internal Revenue laws and to ensure proper crediting of your deposit. Routine uses of this information include providing it to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism. We may give this information to other countries pursuant to tax treaties. Providing incomplete, incorrect, or fraudulent information may subject you to interest and penalties.

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 IRC section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 3 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send this form to this address. Instead, see the instructions under **How to make deposits** on this page.

