

Where to file. In the list below, find the state where your legal residence, principal place of business, office, or agency is located. Send your return to the **Internal Revenue Service** at the address listed for your location. No street address is needed. **Note:** *Where you file depends on whether or not you are including a payment.*

Exception for exempt organizations and government entities. If you are filing Form 941 for an exempt organization or government entity (Federal, state, local, or Indian tribal government), use the following addresses, regardless of your location:

Return without payment: Ogden, UT 84201-0046

Return with payment: P.O. Box 660264, Dallas, TX 75266-0264

YOUR LOCATION	RETURN WITHOUT A PAYMENT	RETURN WITH PAYMENT
Connecticut, Delaware, District of Columbia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Wisconsin	Cincinnati, OH 45999-0005	P.O. Box 105703 Atlanta, GA 30348-5703
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Georgia, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming	Ogden, UT 84201-0005	P.O. Box 660264 Dallas, TX 75266-0264
No legal residence or principal place of business in any state	Philadelphia, PA 19255-0005	P.O. Box 80106 Cincinnati, OH 45280-0006

Caution: *Your filing or payment address may have changed from prior years. If you are using an IRS provided envelope, use **only** the labels and envelope provided with this tax package. **Do not** send Form 941 or any payments to the Social Security Administration (SSA).*

Who must sign. Form 941 must be signed as follows:

- **Sole proprietorship**—The individual owning the business.
- **Corporation** (including an LLC treated as a corporation)—The president, vice president, or other principal officer.
- **Partnership** (including an LLC treated as a partnership) **or unincorporated organization**—A responsible and duly authorized member or officer having knowledge of its affairs.
- **Single-member limited liability company (LLC) treated as a disregarded entity**—The owner of the limited liability company.
- **Trust or estate**—The fiduciary.

The return may also be signed by a duly authorized agent of the taxpayer if a valid power of attorney has been filed.

Form 941-V Payment Voucher

Purpose of Form

Complete Form 941-V if you are making a payment with **Form 941**, Employer's Quarterly Federal Tax Return. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

If you have your return prepared by a third party and make a payment with that return, please provide this payment voucher to the return preparer.

Making Payments With Form 941

Make your payment with Form 941 **only if**:

- Your net taxes for the quarter (line 13 on Form 941) are less than \$2,500 and you are paying in full with a timely filed return or
- You are a monthly schedule depositor making a payment in accordance with the **Accuracy of Deposits Rule**. (See section 11 of **Circular E (Pub. 15)**, Employer's Tax Guide, for details.) This amount may be \$2,500 or more.

Otherwise, you must deposit the amount at an authorized financial institution or by electronic funds transfer. (See section 11 of Circular E (Pub. 15) for deposit instructions.) Do not use the Form 941-V payment voucher to make Federal tax deposits.

Caution: If you pay amounts with Form 941 that should have been deposited, you may be subject to a penalty. See **Deposit Penalties** in section 11 of Circular E (Pub. 15).

Specific Instructions

Box 1—Employer identification number (EIN). If you do not have an EIN, apply for one on **Form SS-4**, Application for Employer Identification Number, and write "Applied For" and the date you applied in this entry space.

Box 2—Amount paid. Enter the amount paid with Form 941.

Box 3—Tax period. Darken the capsule identifying the quarter for which the payment is made. Darken only one capsule.

Box 4—Name and address. Enter your name and address as shown on Form 941.

- Enclose your check or money order made payable to the "United States Treasury." Be sure also to enter your EIN, "Form 941," and the tax period on your check or money order. Do not send cash. Please do not staple this voucher or your payment to the return (or to each other).

- Detach the completed voucher and send it with your payment and Form 941 to the address provided on the back of Form 941.

Note: You **must** also complete the entity information above line A on Form 941.

▼ Detach Here and Mail With Your Payment and Tax Return. ▼		Form 941-V (2004)					
Form 941-V <small>Department of the Treasury Internal Revenue Service</small>	Payment Voucher		<small>OMB No. 1545-0029</small> 2004				
▶ Do not staple or attach this voucher to your payment.							
1 Enter your employer identification number (EIN). : 	2 Enter the amount of your payment. ▶	Dollars	Cents				
3 Tax period <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center; width: 50%;"><input type="radio"/> 1st Quarter</td> <td style="text-align: center; width: 50%;"><input type="radio"/> 3rd Quarter</td> </tr> <tr> <td style="text-align: center;"><input type="radio"/> 2nd Quarter</td> <td style="text-align: center;"><input type="radio"/> 4th Quarter</td> </tr> </table>	<input type="radio"/> 1st Quarter	<input type="radio"/> 3rd Quarter	<input type="radio"/> 2nd Quarter	<input type="radio"/> 4th Quarter	4 Enter your business name (individual name if sole proprietor). _____ Enter your address. _____ Enter your city, state, and ZIP code.		
<input type="radio"/> 1st Quarter	<input type="radio"/> 3rd Quarter						
<input type="radio"/> 2nd Quarter	<input type="radio"/> 4th Quarter						

Electronic filing option. File Form 941 electronically and receive proof of filing acknowledgement. Electronic payment options may also be available. Visit the IRS website at www.irs.gov for details.

Privacy Act and Paperwork Reduction Act Notice.

We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle C, Employment Taxes, of the Internal Revenue Code imposes employment taxes on wages, including income tax withholding. This form is used to determine the amount of the taxes that you owe. Section 6011 requires you to provide the requested information if the tax is applicable to you. Section 6109 requires you to provide your employer identification number (EIN). If you fail to provide this information in a timely manner, you may be subject to penalties and interest.

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 and records relating to a form or 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. However, section 6103 allows or requires the IRS to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information 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.

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

For Form 941:

Recordkeeping	12 hr., 39 min.
Learning about the law or the form	40 min.
Preparing the form	1 hr., 49 min.
Copying, assembling, and sending the form to the IRS	16 min.

For Form 941TeleFile:

Recordkeeping	5 hr., 30 min.
Learning about the law or the Tax Record	18 min.
Preparing the Tax Record	24 min.
TeleFile phone call	11 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send Form 941 to this address.