

**FORM 941**

**EMPLOYER'S QUARTERLY FEDERAL TAX RETURN ANNOTATION**

**NOTES**

1. Form 941 is generally a required form for employers, and must be filed quarterly in order to report income taxes, social security tax, or Medicare taxes withheld from employee's paychecks; Form 941 is also required to pay the appropriate amount of social security or Medicare tax that the employer is responsible for. Consult IRS Publication 15 to determine the appropriate amount of withholding.
2. In certain situations, an employer does not need to file Form 941 quarterly, and instead may file Form 944, Employer's Annual Federal Tax Return. Form 944 may be filed only if the employer's annual income taxes were less than one thousand dollars (\$1,000.00).
3. Form 941, as well as Forms 940, 943, 944, and 945 may be e-filed. Consult the IRS website for instructions on how to e-file.