



About Form 941, Employer's Quarterly Federal Tax Return

Employers use Form 941 to:

- Report income taxes, Social Security tax, or Medicare tax withheld from employee's paychecks.
- Pay the employer's portion of Social Security or Medicare tax.

Current Revision

[Form 941](#) [PDF](#)

[Instructions for Form 941](#) ([Print Version](#) [PDF](#))

Recent Developments

[Early Termination of the Employee Retention Credit for Most Employers -- 23-NOV-2021](#)

[Correction to the Instructions for Form 941 \(Rev. June 2021\) -- 19-OCT-2021](#)

[Rev. Proc. 2021-33 provides a safe harbor on figuring "gross receipts" solely for determining eligibility for the employee retention credit](#)

[Notice 2021-49 provides guidance on the employee retention credit \(ERC\) under IRC 3134 and on other miscellaneous issues related to the ERC](#)

[Notice 2021-46 supplements Notice 2021-31 on temporary premium assistance for COBRA continuation coverage under the American Rescue Plan Act of 2021](#)

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[Notice 2021-31 provides guidance on temporary premium assistance for COBRA continuation coverage under the American Rescue Plan Act of 2021](#) [PDF](#)

Related Items

- [About Schedule B \(Form 941\), Report of Tax Liability for Semiweekly Schedule Depositors](#)
- [About Schedule D \(Form 941\), Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations](#)
- [About Schedule R \(Form 941\), Allocation Schedule for Aggregate Form 941 Filers](#)
- [About Form 941-X, Adjusted Employer's Quarterly Federal Tax Return or Claim for Refund](#)
- [About Form 943, Employer's Annual Federal Tax Return](#)

[Clarification of the Definition of Qualified Sick Leave Wages and Qualified Family Leave Wages -- 29-JAN-2021](#)

[More Time to Withhold and Pay the Employee Share of Social Security Tax Deferred in 2020 -- 28-JAN-2021](#)

[Didn't Get Requested PPP Loan Forgiveness? You Can Claim the Employee Retention Credit for 2020 on the 4th Quarter Form 941 -- 22-JAN-2021](#)

[Form W-2 Reporting of Employee Social Security Tax Deferred under Notice 2020-65 -- 29-OCT-2020](#)

[Changes to Reporting Tax Liabilities if you Claim Certain Nonrefundable Credits - - 16-SEP-2020](#)

[Failure to deposit penalties on some employers claiming new tax credits -- AUG-21-2020](#)

[Temporary Efile Waiver for CPEOs \(Notice 2020-35\) !\[\]\(de95854c7ee024cfadc48187bbb781b2_img.jpg\) -- 01-JUN-2020](#)

[Impact of Recent COVID-19 Legislation on Employment Taxes -- 05-MAY-2020](#)


[IRS COVID-19 New FAQs on Sick Leave and Family Leave](#)

[Employee Retention Credit for Employers Subject to Closure Due to COVID-19 Crisis -- 03- APR-2020](#)

for Agricultural Employees

- [About Form 944, Employer's Annual Federal Tax Return](#)
- [About Form 945, Annual Return of Withheld Federal Income Tax](#)
- [About Form 943-A \(PR\), Agricultural Employer's Record of Federal Tax Liability \(Puerto Rican Version\)](#)
- [About Form 2678, Employer/Payer Appointment of Agent](#)

Schedules

 **Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors**

 **Schedule D (Form 941), Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations**

 **Schedule R (Form 941), Allocation Schedule for Aggregate Form 941 Filers**

**E-File Your
Employment Tax
Returns**

**Forms 940,
941, 943,
944, & 945**

Other Items You May Find Useful

[All Form 941 Revisions](#)

[E-file Form 940, 941 or 944 for Small Businesses](#)

[Certain Taxpayers May Now File Their Employment Taxes Annually](#)

[Revenue Ruling 2012-18](#)

[Answers to Frequently Asked Questions for Individuals of the Same Sex Who Are Married Under State Law](#)

[Other Current Products](#)

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