

October 16, 2024

Tax Year 2025
Form 941 ATS
Scenario 3 Marty Azalea
Daffodil Accounting
00-3222220

Forms and Schedule Required: Form 941, Schedule R (Form 941), Form 8974, Form 8453-EMP

Binary Attachment: Form 8453-EMP

Tax Period: 202503

Signature Option: Binary Attachment, Form 8453-EMP

This scenario includes the most current forms available at this time.

Employer identification number (EIN) -

Name (not your trade name)

Trade name (if any)

Address
Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

Report for this Quarter of 2025
 (Check one.)

1: January, February, March
 2: April, May, June
 3: July, August, September
 4: October, November, December

Go to www.irs.gov/Form941 for instructions and the latest information.

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter. Employers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, and Puerto Rico can skip lines 2 and 3, unless you have employees who are subject to U.S. income tax withholding.

1	Number of employees who received wages, tips, or other compensation for the pay period including: <i>Mar. 12</i> (Quarter 1), <i>June 12</i> (Quarter 2), <i>Sept. 12</i> (Quarter 3), or <i>Dec. 12</i> (Quarter 4)	1	<input type="text" value="20"/>
2	Wages, tips, and other compensation	2	<input type="text" value="10,200.00"/>
3	Federal income tax withheld from wages, tips, and other compensation	3	<input type="text" value="1,200.00"/>
4	If no wages, tips, and other compensation are subject to social security or Medicare tax	<input type="checkbox"/>	Check here and go to line 6.

	Column 1		Column 2
5a	Taxable social security wages	<input type="text" value="10,200.00"/> × 0.124 =	<input type="text" value="1,264.80"/>
5b	Taxable social security tips	<input type="text"/> × 0.124 =	<input type="text"/>
5c	Taxable Medicare wages & tips	<input type="text" value="10,200.00"/> × 0.029 =	<input type="text" value="295.80"/>
5d	Taxable wages & tips subject to Additional Medicare Tax withholding	<input type="text"/> × 0.009 =	<input type="text"/>

5e	Total social security and Medicare taxes. Add Column 2 from lines 5a, 5b, 5c, and 5d	5e	<input type="text" value="1,560.60"/>
5f	Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions)	5f	<input type="text"/>
6	Total taxes before adjustments. Add lines 3, 5e, and 5f	6	<input type="text" value="2,760.60"/>
7	Current quarter's adjustment for fractions of cents	7	<input type="text"/>
8	Current quarter's adjustment for sick pay	8	<input type="text"/>
9	Current quarter's adjustments for tips and group-term life insurance	9	<input type="text"/>
10	Total taxes after adjustments. Combine lines 6 through 9	10	<input type="text" value="2,760.60"/>
11	Qualified small business payroll tax credit for increasing research activities. Attach Form 8974	11	<input type="text" value="500.04"/>
12	Total taxes after adjustments and nonrefundable credits. Subtract line 11 from line 10	12	<input type="text" value="2,260.56"/>
13	Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), or 944-X filed in the current quarter	13	<input type="text" value="2,760.60"/>
14	Balance due. If line 12 is more than line 13, enter the difference and see instructions	14	<input type="text" value="0.00"/>
15	Overpayment. If line 13 is more than line 12, enter the difference	<input type="text" value="500.04"/>	Check one: <input type="checkbox"/> Apply to next return. <input checked="" type="checkbox"/> Send a refund.

Name (not your trade name)

Marty Azalea

Employer identification number (EIN)

00 - 322220

Part 2: Tell us about your deposit schedule and tax liability for this quarter.

If you're unsure about whether you're a monthly schedule depositor or a semiweekly schedule depositor, see section 11 of Pub. 15.

16 Check one: [X] Line 12 on this return is less than \$2,500 or line 12 on the return for the prior quarter was less than \$2,500, and you didn't incur a \$100,000 next-day deposit obligation during the current quarter.

[] You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month and total liability for the quarter, then go to Part 3.

Tax liability: Month 1 [], Month 2 [], Month 3 []

Total liability for quarter [] Total must equal line 12.

[] You were a semiweekly schedule depositor for any part of this quarter. Complete Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to Form 941. Go to Part 3.

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

17 If your business has closed or you stopped paying wages [] Check here and enter the final date you paid wages [] / [] / [] ; also attach a statement to your return. See instructions.

18 If you're a seasonal employer and you don't 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 and phone number [] []

Select a 5-digit personal identification number (PIN) to use when talking to the IRS. [] [] [] [] []

[] No.

Part 5: Sign here. You MUST complete both pages of Form 941 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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign your name here

[]

Print your name here

Tulip Blue

Print your title here

Vice President

Date [] / [] / []

Best daytime phone [] 555-555-5555

Paid Preparer Use Only

Check if you're self-employed []

Preparer's name [] Rose Lily

PTIN [] P55555555

Preparer's signature []

Date [] / [] / []

Firm's name (or yours if self-employed) [] Lily's Accounting

EIN [] 33-3333333

Address [] 2nd Test Street

Phone [] 111-222-3333

City [] Kansas City

State [] MO

ZIP code [] 64131

Form **8453-EMP**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

E-file Declaration for Employment Tax Returns

For the period beginning _____, 20____, and ending _____, 20____.

For use with Form 940, 941, 943, 944, and 945 series returns.

File electronically. Don't file paper copies.

Go to www.irs.gov/Form8453EMP for the latest information.

OMB No. 1545-0029

Name (as shown on the employment tax return)

MARTY AZALEA

Employer identification number (EIN)

00-3222220

Part I Type of Return and Return Information (Whole dollars only)

Check the box for the return that you'll file using this Form 8453-EMP. Enter the amounts from the applicable lines of the return. If any of the applicable lines on the return are blank, leave line 1b, 1c, 2b, 2c, 3b, 3c, 4b, 4c, 5b, or 5c, whichever is applicable, blank (don't enter -0-). However, if you entered -0- on the return, enter -0- on the applicable line. Complete a separate Form 8453-EMP for each return.

1a Form 940 check here (all 940 series)	<input type="checkbox"/>	b. Total payments to all employees (Form 940, line 3)	1b
2a Form 941 check here (all 941 series)	<input type="checkbox"/>	c. Balance due (Form 940, line 14)	1c
3a Form 943 check here (all 943 series)	<input type="checkbox"/>	b. Wages, tips, and other compensation (Form 941, line 2; or Form 941-X, line 6, column 1)	2b
4a Form 944 check here (including Form 944 (sp))	<input type="checkbox"/>	c. Balance due (Form 941, line 14; or Form 941-X, line 27 (if more than zero))	2c
5a Form 945 check here (all 945 series)	<input type="checkbox"/>	b. Wages subject to social security tax (Form 943, line 2; or Form 943-X, line 6, column 1)	3b
		c. Balance due (Form 943, line 15; or Form 943-X, line 25 (if more than zero))	3c
		b. Wages, tips, and other compensation (Form 944, line 1)	4b
		c. Balance due (Form 944, line 11)	4c
		b. Federal income tax withheld (Form 945, line 1; or Form 945-X, line 3, column 1)	5b
		c. Balance due (Form 945, line 5; or Form 945-X, line 5 (if more than zero))	5c

Part II Declaration of Taxpayer (see instructions)

- 6a** I'm requesting a refund on the original or amended employment tax return checked above in Part I.
- b** I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed for the original or amended employment tax return checked above in Part I, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Under penalties of perjury, I declare that I have an approved role (as identified in the instructions for the employment tax return) within the company listed above and the information I've given the electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding lines of the original or amended employment tax return. To the best of my knowledge and belief, the return is true, correct, and complete. I consent to the ERO, transmitter, and/or ISP sending the return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending the ERO, transmitter, and/or ISP an acknowledgment of receipt of transmission and an indication of whether or not the return is accepted and, if rejected, the reason(s) for the rejection. If the processing of the return or refund is delayed, I authorize the IRS to disclose to the ERO, transmitter, and/or ISP the reason(s) for the delay, or when the refund was sent.

Sign Here

Taxpayer's signature

Print your name and title

Date

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I've reviewed the original or amended employment tax return indicated above and that the entries on Form 8453-EMP are complete and correct to the best of my knowledge. If I'm only a collector, I'm not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The taxpayer will have signed this form before I submit the return. I'll give the taxpayer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in Pub. 3112, IRS e-file Application & Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-File Providers for Business Returns. If I'm also the paid preparer, under penalties of perjury I declare that I've examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. This paid preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.		

Under penalties of perjury, I declare that I've examined this original or amended employment tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Firm's name	Firm's EIN			
	Firm's address	Phone no.			

Schedule R (Form 941): Allocation Schedule for Aggregate Form 941 Filers

(Rev. March 2024)

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Report for calendar year:

2025

Check the quarter (same as Form 941):

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

This Schedule R is attached to:

Form 941

Form 941-X

950424

Employer identification number (EIN) -

Name as shown on Form 941

Type of filer (check one): Section 3504 Agent CPEO Other Third Party

Read the instructions before you complete Schedule R. Type or print within the boxes. Complete a separate line for the amounts allocated to each of your clients. The term "client" as used on this form includes the term "customer." See the instructions.

(a) Client's EIN	(b) Type of wages (CPEO only)	(c) Form 941, line 1	(d) Form 941, line 2	(e) Form 941, line 3	(f) Form 941-X, lines 9 and 10, column 1, total	(g) Form 941, lines 5a and 5b, column 2, total	(h) Form 941, line 5c, column 2	(i) Form 941, line 5e
1 00-3333335	A	10	3400 . 00	400 . 00	.	421 . 60	98 . 00	520 . 20
2 00-3333336	B	5	3400 . 00	400 . 00	.	421 . 60	98 . 00	520 . 20
3		
4		
5		
6 Subtotals for clients. Add lines 1 through 5		15	6800 . 00	800 . 00	.	843 . 20	196 . 00	1,040 . 40
7 Enter the combined subtotal from line 9 of all Continuation Sheets for Schedule R		
8 Enter Form 941 amounts for your employees		5	3400 . 00	400 . 00	.	421 . 60	99 . 80	520 . 20
9 Totals. Add lines 6, 7, and 8.		20	10,200 . 00	1,200 . 00	.	1,264 . 80	295 . 80	1,560 . 60
(j) Form 941, line 5f	(k) Form 941, line 11	(l) Form 941-X, lines 17 and 25, column 1, total	(m) Reserved for future use	(n) Form 941-X, lines 18b and 26b, column 1, total	(o) Form 941-X, lines 18c and 26c, column 1, total	(p) Form 941-X, line 18d, column 1	(q) Form 941, line 12	
1 .	166 . 68	.	.	.	.	.	753 . 52
2 .	166 . 68	.	.	.	.	.	753 . 52
3 .	.	.	.	.	.	.	.
4 .	.	.	.	.	.	.	.
5 .	.	.	.	.	.	.	.
6 .	333 . 36	.	.	.	.	.	1,507 . 04
7 .	.	.	.	.	.	.	.
8 .	166 . 68	.	.	.	.	.	753 . 52
9 .	500 . 04	.	.	.	.	.	2,260 . 56
(r) Form 941, line 13	(s) Reserved for future use	(t) Reserved for future use	(u) Form 941-X, lines 28 and 29, column 1, total	(v) Reserved for future use	(w) Form 941-X, lines 35 and 37, column 1, total	(x) Form 941-X, lines 36 and 39, column 1, total	(y) Form 941-X, lines 38 and 40, column 1, total	
1 920 . 00	.	.	.	.	.	.	.
2 920 . 00	.	.	.	.	.	.	.
3 .	.	.	.	.	.	.	.
4 .	.	.	.	.	.	.	.
5 .	.	.	.	.	.	.	.
6 1,840 . 00	.	.	.	.	.	.	.
7 .	.	.	.	.	.	.	.
8 920 . 60	.	.	.	.	.	.	.
9 2,760 . 60	.	.	.	.	.	.	.

Form **8974: Qualified Small Business Payroll Tax Credit for Increasing Research Activities**

950824

(Rev. December 2024) Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Employer identification number (EIN) 00 - 322220

Name (not your trade name) Plumera Star

The credit from Part 2, line 12 or, if applicable, line 17, will be reported on (check only one box):

Form 941 (all 941 series)

Form 943 (all 943 series)

Form 944 (all 944 series)

Calendar year 2025 You must select a quarter if you file Form 941.

Report for this quarter...

Check only one box.

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Part 1: Tell us about your income tax return.

	(a) Ending date of income tax period	(b) Income tax return filed that included Form 6765	(c) Date income tax return was filed	(d) EIN used on Form 6765	(e) Amount from Form 6765, line 36 or, if applicable, the amount that was allocated to your EIN	(f) Amount of credit from column (e) taken on a previous period(s)	(g) Remaining credit (subtract column (f) from column (e))
1	12 / 31 / 2024	1040	04 / 15 / 2025		200 . 00	33 . 32	166 . 68
2	/ /		/ /		.	.	.
3	/ /		/ /		.	.	.
4	/ /		/ /		.	.	.
5	/ /		/ /		.	.	.
6	Add lines 1(g) through 5(g) and enter the total here						166 . 68

Part 2: Determine the credit that you can use this period.

7 Enter the amount from Part 1, line 6(g) 7 166 . 68

8 Enter the amount from Form 941, line 5a, column 2; Form 943, line 3; or Form 944, line 4a, column 2 8 421 . 60

9 Enter the amount from Form 941, line 5b, column 2; or Form 944, line 4b, column 2 9 0 . 00

10 Add lines 8 and 9 10 421 . 60

11 Multiply line 10 by 50% (0.50). Check this box if you're a third-party payer of sick pay or check this box if you received a Section 3121(q) Notice and Demand. See the instructions before completing line 11 11 210 . 80

12 **Credit against the employer share of social security tax.** Enter the smaller of line 7 or 11, but not more than \$250,000. See the instructions before entering an amount if you file Form 943 or Form 944. If you entered the amount from line 7, stop here and also enter this amount on Form 941, line 11; Form 943, line 12; or Form 944, line 8 12 166 . 68

13 Subtract line 12 from line 7 13 0 . 00

14 Enter the amount from Form 941, line 5c, column 2; Form 943, line 5; or Form 944, line 4c, column 2 14 98 . 60

15 Multiply line 14 by 50% (0.50). If you're a third-party payer of sick pay or you received a Section 3121(q) Notice and Demand, see the instructions before completing line 15 15 49 . 30

16 **Credit against the employer share of Medicare tax.** Enter the smaller of line 13 or 15 16 0 . 00

17 **Total credit.** Add lines 12 and 16. Also, enter this amount on Form 941, line 11; Form 943, line 12; or Form 944, line 8 17 166 . 68

Form **8974: Qualified Small Business Payroll Tax Credit for Increasing Research Activities**

950824

(Rev. December 2024) Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Employer identification number (EIN) -

Name
(not your trade name)

The credit from Part 2, line 12 or, if applicable, line 17, will be reported on (check only one box):

Form 941 (all 941 series)

Form 943 (all 943 series)

Form 944 (all 944 series)

Calendar year You must select a quarter if you file Form 941.

Report for this quarter...

Check only one box.

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Part 1: Tell us about your income tax return.

	(a) Ending date of income tax period	(b) Income tax return filed that included Form 6765	(c) Date income tax return was filed	(d) EIN used on Form 6765	(e) Amount from Form 6765, line 36 or, if applicable, the amount that was allocated to your EIN	(f) Amount of credit from column (e) taken on a previous period(s)	(g) Remaining credit (subtract column (f) from column (e))
1	12 / 31 / 2024	1040	04 / 15 / 2025		200 . 00	33 . 32	166 . 68
2	/ /		/ /		.	.	.
3	/ /		/ /		.	.	.
4	/ /		/ /		.	.	.
5	/ /		/ /		.	.	.
6	Add lines 1(g) through 5(g) and enter the total here						166 . 68

Part 2: Determine the credit that you can use this period.

7 Enter the amount from Part 1, line 6(g) **7**

8 Enter the amount from Form 941, line 5a, column 2; Form 943, line 3; or Form 944, line 4a, column 2 **8**

9 Enter the amount from Form 941, line 5b, column 2; or Form 944, line 4b, column 2 **9**

10 Add lines 8 and 9 **10**

11 Multiply line 10 by 50% (0.50). Check this box if you're a third-party payer of sick pay or check this box if you received a Section 3121(q) Notice and Demand. See the instructions before completing line 11 **11**

12 **Credit against the employer share of social security tax.** Enter the smaller of line 7 or 11, but not more than \$250,000. See the instructions before entering an amount if you file Form 943 or Form 944. If you entered the amount from line 7, stop here and also enter this amount on Form 941, line 11; Form 943, line 12; or Form 944, line 8 **12**

13 Subtract line 12 from line 7 **13**

14 Enter the amount from Form 941, line 5c, column 2; Form 943, line 5; or Form 944, line 4c, column 2 **14**

15 Multiply line 14 by 50% (0.50). If you're a third-party payer of sick pay or you received a Section 3121(q) Notice and Demand, see the instructions before completing line 15 **15**

16 **Credit against the employer share of Medicare tax.** Enter the smaller of line 13 or 15 **16**

17 **Total credit.** Add lines 12 and 16. Also, enter this amount on Form 941, line 11; Form 943, line 12; or Form 944, line 8 **17**

For Paperwork Reduction Act Notice, see the separate instructions.

www.irs.gov/Form8974

Cat. No. 37797C

Form **8974** (Rev. 12-2024)

Form **8974: Qualified Small Business Payroll Tax Credit for Increasing Research Activities**

950824

(Rev. December 2024) Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Employer identification number (EIN) -

Name (not your trade name)

The credit from Part 2, line 12 or, if applicable, line 17, will be reported on (check only one box):

Form 941 (all 941 series)

Form 943 (all 943 series)

Form 944 (all 944 series)

Calendar year You must select a quarter if you file Form 941.

Report for this quarter...

Check only one box.

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Part 1: Tell us about your income tax return.

	(a) Ending date of income tax period	(b) Income tax return filed that included Form 6765	(c) Date income tax return was filed	(d) EIN used on Form 6765	(e) Amount from Form 6765, line 36 or, if applicable, the amount that was allocated to your EIN	(f) Amount of credit from column (e) taken on a previous period(s)	(g) Remaining credit (subtract column (f) from column (e))
1	12 / 31 / 2024	1040	04 / 15 / 2025		200 . 00	33 . 32	166 . 68
2	/ /		/ /		.	.	.
3	/ /		/ /		.	.	.
4	/ /		/ /		.	.	.
5	/ /		/ /		.	.	.
6	Add lines 1(g) through 5(g) and enter the total here						166 . 68

Part 2: Determine the credit that you can use this period.

7 Enter the amount from Part 1, line 6(g)

8 Enter the amount from Form 941, line 5a, column 2; Form 943, line 3; or Form 944, line 4a, column 2

9 Enter the amount from Form 941, line 5b, column 2; or Form 944, line 4b, column 2

10 Add lines 8 and 9

11 Multiply line 10 by 50% (0.50). Check this box if you're a third-party payer of sick pay or check this box if you received a Section 3121(q) Notice and Demand. See the instructions before completing line 11

12 **Credit against the employer share of social security tax.** Enter the smaller of line 7 or 11, but not more than \$250,000. See the instructions before entering an amount if you file Form 943 or Form 944. If you entered the amount from line 7, stop here and also enter this amount on Form 941, line 11; Form 943, line 12; or Form 944, line 8

13 Subtract line 12 from line 7

14 Enter the amount from Form 941, line 5c, column 2; Form 943, line 5; or Form 944, line 4c, column 2

15 Multiply line 14 by 50% (0.50). If you're a third-party payer of sick pay or you received a Section 3121(q) Notice and Demand, see the instructions before completing line 15

16 **Credit against the employer share of Medicare tax.** Enter the smaller of line 13 or 15

17 **Total credit.** Add lines 12 and 16. Also, enter this amount on Form 941, line 11; Form 943, line 12; or Form 944, line 8