

**WASHINGTON NAILS & SPA**  
 1234 SUNSET BLVD.  
 WESTMINSTER, CA 92683  
 Tel. (714) 531-3637

**YOUR BANK NAME**  
 54321 BOLSA AVENUE  
 WESTMINSTER, CA 92683

**Check No.**  
**1026**

16-24/1220

SAMPLE - NON NEGOTIABLE

Date	Amount
01/07/2017	\$**660.10

Pay To The Order Of: **JANE BROWN**

**SIX HUNDRED SIXTY DOLLARS and 10 CENTS \*\*\*\*\***

**JANE BROWN**  
 29822 HIGHLAND AVENUE  
 WESTMINSTER, CA 92683

Memo: 02/12/2017 to 02/25/2017

\_\_\_\_\_  
 AUTHORIZED SIGNATURE

⑆ 1 2 2 0 0 0 6 6 6 ⑆ ⑈ 1 2 3 4 5 ⑈ 4 5 6 7 8 ⑈ 1 0 2 6

**WASHINGTON NAILS & SPA**

1234 SUNSET BLVD.  
 WESTMINSTER, CA 92683  
 Tel. (714) 531-3637  
 Check No.: 1026

Employee Name: **JANE BROWN** ID No.: **2002**  
 For Period: **02/12/2017 to 02/25/2017** Expt.: **S1** Date: **01/07/2017**

Type	Rate	Hours	Current	Year To Date
Regular Pay - Hourly	10.00	80.00	800.00	800.00
<b>Totals</b>			<b>800.00</b>	<b>800.00</b>

Social Security No.: **XXX-XX-2002**

Deductions	Current	Year To Date
Federal Withholding	65.48	65.48
Social Security	49.60	49.60
Medicare	11.60	11.60
State Withholding	6.02	6.02
SDI	7.20	7.20
SickLeaveAvail: 2.00h		
<b>Totals</b>	<b>139.90</b>	<b>139.90</b>

Net	Current	Year To Date
	<b>660.10</b>	<b>660.10</b>

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**YOUR BANK NAME**  
 54321 BOLSA AVENUE  
 WESTMINSTER, CA 92683

**Check No.**  
**1027**

16-24/1220

SAMPLE - NON NEGOTIABLE

Date	Amount
01/07/2017	\$**350.18

Pay To The Order Of: **JOHN SMITH**

**THREE HUNDRED FIFTY DOLLARS and 18 CENTS \*\*\*\*\***

**JOHN SMITH**  
 9000 BOLSA AVENUE  
 WESTMINSTER, CA 92683

Memo: 02/12/2017 to 02/25/2017

\_\_\_\_\_  
 AUTHORIZED SIGNATURE

⑆ 1 2 2 0 0 0 6 6 6 ⑆ ⑈ 1 2 3 4 5 ⑈ 4 5 6 7 8 ⑈ 1 0 2 7

**WASHINGTON NAILS & SPA**

1234 SUNSET BLVD.  
 WESTMINSTER, CA 92683  
 Tel. (714) 531-3637  
 Check No.: 1027

Employee Name: **JOHN SMITH**  
 For Period: **02/12/2017 to 02/25/2017** Expt.: **S1**

ID No.: **1001**  
 Date: **01/07/2017**

Type	Rate	Hours	Current	Year To Date
Regular Pay - Hourly	10.00	40.00	400.00	400.00
<b>Totals</b>			<b>400.00</b>	<b>400.00</b>

Social Security No.: **XXX-XX-1001**

Deductions	Current	Year To Date
Federal Withholding	15.62	15.62
Social Security	24.80	24.80
Medicare	5.80	5.80
SDI	3.60	3.60
SickLeaveAvail: 1.00h		
<b>Totals</b>	<b>49.82</b>	<b>49.82</b>

Net	Current	Year To Date
	<b>350.18</b>	<b>350.18</b>

PAY-DATE PAYROLL SUMMARY

From 04/12/2017 To 04/12/2017

Employer ID: 0\_SAMPLE Fed ID: 95-1234557 State ID: 321-1234-1

JOHN SMITH - WASHINGTON NAILS & SPA

1234 SUNSET BLVD., WESTMINSTER CA 92683

Phone: (714) 531-3637

Check Date: 04/12/2017

Period Covered: 01/29/2017 To: 02/11/2017

Enclosed:

- List of Paychecks. Payroll Checks.
- Payroll Summary & Cash Requirements.
- Payroll Register.
- Payroll Journal Report.
- Employer's Payroll Expense - Tax Contributions & Employees' Earnings.
- Payroll Summary & Tax Liabilities.
- Payroll Tax Deposit Notice.

NOTICE OF NET WAGES PAID & TAX DUE

PAY TYPE	CHECK DATE	REFERENCE NO.	AMOUNT
NET WAGES PAID	04/12/2017	SEE ATTACHED	\$ 1,010.28
941 FEDERAL TAX DUE U.S. TREASURY	04/19/2017	TBA	\$ 264.70
940 FUTA TAX DUE U.S. TREASURY	04/19/2017	TBA	\$ 28.80
STATE TAX DUE STATE OF CA	04/19/2017	TBA	\$ 58.82
LOCAL TAX DUE STATE OF CA	04/19/2017	TBA	\$ 0.00
CASH REQUIREMENTS			\$ 1,362.60

Quarterly Payers: (under \$2,500 quarterly tax liabilities) deposit or pay taxes with tax forms.

Monthly Payers: (under \$50,000 annual tax liabilities) deposit or pay taxes on the 15<sup>th</sup> of following month.

Semi-weekly Payers: (\$50,000 + annual tax liabilities) deposit or pay taxes on Wednesday or Friday each week.

Under the semi-weekly deposit schedule:

- \* Deposit employment taxes for payments made on Wednesday, Thursday and/ or Friday by the following Wednesday.
- \* Deposit employment taxes for payments made on Saturday, Sunday, Monday and/ or Tuesday by the following Friday.

940 FUTA Tax Due:

If your FUTA (Form 940) is \$500 or less in a quarter, carry it over to the next quarter. If it is over \$500 you must deposit your tax for the quarter on or before the last day of the month after the end of the quarter.

Thank you for choosing us as your payroll and tax service provider!

Prepared by:  
NPSYS CORPORATION  
12345 ABC STREET, YOUR CITY CA 92683

Tel. \* Fax

Email:

**PAYROLL JOURNAL ENTRIES & CASH REQUIREMENTS**

From 04/12/2017 To 04/12/2017

Employer ID: 0\_SAMPLE Fed ID: 95-1234557 State ID: 321-1234-1

JOHN SMITH - WASHINGTON NAILS & SPA

1234 SUNSET BLVD., WESTMINSTER CA 92683

Phone: (714) 531-3637

DEPARTMENT	ALL	
	DEBIT	CREDIT
COMPENSATION TO OFFICERS	\$0.00	
SALARIES & WAGES	\$1,200.00	
TAX DEFERRED		\$0.00
NET WAGES PAYABLE		\$1,010.28
941/944 - TAX PAYABLE		\$264.70
940 - TAX PAYABLE		\$28.80
STATE TAX PAYABLE		\$58.82
LOCAL TAX PAYABLE		\$0.00
OTHER EMPLOYEE DEDUCTIONS		
EMPLOYER'S PAYROLL TAX EXPENSES	\$162.60	
	\$1,362.60	\$1,362.60

**PAYROLL SUMMARY REPORT**

From 04/12/2017 To 04/12/2017

<u>NET WAGES/SALARIES PAID:</u>	\$1,010.28
<u>TAX LIABILITIES:</u>	
1- FEDERAL PAYROLL TAX (941/944) DUE:	
* Federal Tax Withholding:	\$81.10
* Social Security:	\$148.80
* Medicare:	\$34.80
PAYMENT DUE (941/944)	\$264.70
2- FEDERAL UNEMPLOYMENT TAX - FUTA (940) DUE:	\$28.80
3- STATE PAYROLL TAX DUE:	
* Unemployment Insurance (SUI)	\$40.80
* Employment Training Tax (ETT)	\$1.20
Sub Total:	----- \$42.00
* Disability Insurance (SDI)	\$10.80
* State Withholding (PIT)	\$6.02
Sub Total:	----- \$16.82
PAYMENT DUE (STATE OF CA) :	\$58.82
4- LOCAL TAX DUE:	\$0.00
<u>TAX DEFERRED:</u>	
<u>OTHER PAYMENTS DUE:</u>	\$0.00
TOTAL CASH REQUIREMENTS IN YOUR BANK ACCOUNT:	\$1,362.60

Prepared by:  
NPSYS CORPORATION  
12345 ABC STREET, YOUR CITY CA 92683  
Tel. \* Fax \* Email:

PAYROLL CHECK REGISTER REPORT

From 04/12/2017 To 04/12/2017

Employer ID: 0\_SAMPLE Fed ID: 95-1234557 State ID: 321-1234-1

JOHN SMITH - WASHINGTON NAILS & SPA

1234 SUNSET BLVD., WESTMINSTER CA 92683

Phone: (714) 531-3637

EMPLOYEE(S) EARNINGS & DEDUCTIONS					DEPARTMENT: All	
JANE BROWN			ID# (#2002)		Check # 1024	Net Pay 660.10
Date 04/12/2017	Period Covered: 01/29/2017 - 02/11/2017					
Gross Earnings	Rate	Hour	Amount	Deductions	Amount	
Regular Pay-Hours	10.00	80.00	800.00	Federal Withholding	65.48	
				Social Security	49.60	
				Medicare	11.60	
				State Withholding	6.02	
				State Other (SDI)	7.20	
Tax Deferred			0.00			
Adj. Gross Earnings			800.00	Total Deductions	139.90	
JOHN SMITH			ID# (#1001)		Check # 1025	Net Pay 350.18
Date 04/12/2017	Period Covered: 01/29/2017 - 02/11/2017					
Gross Earnings	Rate	Hour	Amount	Deductions	Amount	
Regular Pay-Hours	10.00	40.00	400.00	Federal Withholding	15.62	
				Social Security	24.80	
				Medicare	5.80	
				State Other (SDI)	3.60	
Tax Deferred			0.00			
Adj. Gross Earnings			400.00	Total Deductions	49.82	

PAYROLL CHECK REGISTER REPORT

From 04/12/2017 To 04/12/2017

Employer ID: 0\_SAMPLE Fed ID: 95-1234557 State ID: 321-1234-1

JOHN SMITH - WASHINGTON NAILS & SPA

1234 SUNSET BLVD., WESTMINSTER CA 92683

Phone: (714) 531-3637

SUMMARY OF ALL EMPLOYEE(S) EARNINGS & DEDUCTIONS

Gross Earnings	Rate	Hour	Amount	Deductions	Amount
Regular Pay-Hours		120.00	1,200.00	Federal Withholding	81.10
				Social Security	74.40
				Medicare	17.40
				State Withholding	6.02
				State Other (SDI)	10.80
Tax Deferred		120.00	0.00	Total Deductions	189.72
Adj. Gross Earnings			1,200.00	Net Pay	1,010.28

Total Employees: 2

Total Checks: 2

**EMPLOYER'S PAYROLL EXPENSES**

From 04/12/2017 To 04/12/2017

Employer ID: 0\_SAMPLE Fed ID: 95-1234557 State ID: 321-1234-1

JOHN SMITH - WASHINGTON NAILS & SPA

1234 SUNSET BLVD., WESTMINSTER CA 92683

Phone: (714) 531-3637

DEPARTMENT: All

Employer's Contribution & Employees' Wages – Total Payroll Expenses			
	Employer's Contribution	Employees' Taxes, Deductions & Net Earnings	Total Amount
<b>Federal Taxes:</b>			
Federal Withholding		\$ 81.10	\$ 81.10
Medicare	\$ 17.40	\$ 17.40	\$ 34.80
Social Security	\$ 74.40	\$ 74.40	\$ 148.80
<b>Total Taxes Due (941/944):</b>	<b>\$ 91.80</b>	<b>\$ 172.90</b>	<b>\$ 264.70</b>
FUTA Tax Due (940)	\$ 28.80		\$ 28.80
<b>Total Federal Taxes Due:</b>	<b>\$ 120.60</b>	<b>\$ 172.90</b>	<b>\$ 293.50</b>
<b>State Taxes:</b>			
Unemployment Insurance (SUI)	\$ 40.80		\$ 40.80
Employment Training Tax (ETT)	\$ 1.20		\$ 1.20
Disability Insurance (SDI)		\$ 10.80	\$ 10.80
State Withholding (PIT)		\$ 6.02	\$ 6.02
<b>Total State Taxes Due:</b>	<b>\$ 42.00</b>	<b>\$ 16.82</b>	<b>\$ 58.82</b>
<b>Local Taxes:</b>			
<b>Total Local Taxes Due:</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>TOTAL PAYROLL TAXES DUE:</b>	<b>\$ 162.60</b>	<b>\$ 189.72</b>	<b>\$ 352.32</b>
<b>Tax Deferred:</b>			
<b>Total Tax Deferred:</b>		\$ 0.00	\$ 0.00
<b>Miscellaneous Deductions:</b>			
<b>Total Miscellaneous Deductions:</b>		\$ 0.00	\$ 0.00
<b>Total ER's Contribution &amp; EEs' Deductions:</b>	<b>\$ 162.60</b>	<b>\$ 189.72</b>	<b>\$ 352.32</b>
<b>Total Net Wages/Salaries:</b>		<b>\$ 1,010.28</b>	<b>\$ 1,010.28</b>
<b>TOTAL PAYROLL COST:</b>	<b>\$ 162.60</b>	<b>\$ 1,200.00</b>	<b>\$ 1,362.60</b>
<b>Workers' Compensation Insurance:</b>	<b>\$ 40.00</b>		<b>\$ 40.00</b>
<b>TOTAL EMPLOYER'S PAYROLL EXPENSES:</b>	<b>\$ 202.60</b>	<b>\$ 1,200.00</b>	<b>\$ 1,402.60</b>

PAYROLL TAX PAYMENT NOTIFICATION

From 04/12/2017 To 04/12/2017  
 Employer ID: 0\_SAMPLE Fed ID: 95-1234557 State ID: 321-1234-1  
 JOHN SMITH - WASHINGTON NAILS & SPA  
 1234 SUNSET BLVD., WESTMINSTER CA 92683  
 Phone: (714) 531-3637

DEPOSIT NOTICE'S SUMMARY REPORT

See Notice 931- Deposit Requirements for Employment Taxes

If you are a Monthly Schedule Depositor: (Under \$50,000 annual tax liabilities)

Deposit accumulated taxes for payments made during a calendar month by the 15<sup>th</sup> of the following month.

If you are Semiweekly Schedule Depositor: (\$50,000 + annual tax liabilities)

1. Deposit accumulated taxes for payments made on Wednesday, Thursday, and/or Friday by the following WEDNESDAY.
2. Deposit accumulated taxes for payments made on Saturday, Sunday, Monday, and/or Tuesday by the following FRIDAY.

940 FUTA Tax Due:

If your FUTA (Form 940) is \$500 or less in a quarter, carry it over to the next quarter. If it is over \$500 you must deposit your tax for the quarter on or before the last day of the month after the end of the quarter.

TYPE	AMOUNT	
<u>1- For 941 or 944:</u>		
FEDERAL 95-1234557		
* Federal Income Tax Withholding	\$81.10	
* Social Security Tax	\$148.80	
* Medicare Tax	\$34.80	
TOTAL:	-----	\$264.70
 <u>2- For 940:</u>		
FEDERAL 95-1234557		
Federal Unemployment Tax (FUTA)		\$28.80
 <u>3- For State Tax Deposit:</u>		
CA 321-1234-1		
* Unemployment Insurance (SUI)	\$40.80	
* Employment Training Tax (ETT)	\$1.20	
Sub Total:	-----	\$42.00 Verification Code : (10)
* Disability Insurance (SDI)	\$10.80	
* State Withholding (PIT)	\$6.02	
Sub Total:	-----	\$16.82 Verification Code : (21)
TOTAL:	-----	\$58.82
 <u>4- For Local Tax Deposit:</u>		
TOTAL:		\$0.00

Prepared by:  
 NPSYS CORPORATION  
 12345 ABC STREET, YOUR CITY CA 92683  
 Tel. \* Fax \* Email:



**PAYROLL TAX LIABILITIES & BALANCE DUE**

From 04/12/2017 To 04/12/2017  
 Employer ID: 0\_SAMPLE Fed ID: 95-1234557 State ID: 321-1234-1  
 JOHN SMITH - WASHINGTON NAILS & SPA  
 1234 SUNSET BLVD., WESTMINSTER CA 92683  
 Phone: (714) 531-3637

**CURRENT DATE**

From 04/12/2017 To 04/12/2017

Federal Tax Due (Form 941):		State Tax Due:	
Federal Tax Liability (All Employees)	\$ 264.70	State Tax Liability (All Employees)	\$ 58.82
Less Federal Tax Payments	\$ 0.00	Less State Tax Payments	\$ 0.00
<b>Total Federal Tax Due:</b>	<b>\$ 264.70</b>	<b>Total State Tax Due:</b>	<b>\$ 58.82</b>
FUTA Tax Due (Form 940):		Local Tax Due:	
Employer's FUTA Tax Liability (All Employees)	\$ 28.80	Local Tax Liability (All Employees)	\$ 0.00
Less FUTA Tax Payments	\$ 0.00	Less Local Tax Payments	\$ 0.00
<b>Total FUTA Tax Due:</b>	<b>\$ 28.80</b>	<b>Total Local Tax Due:</b>	<b>\$ 0.00</b>

**MONTH TO DATE**

From 4/01/2017 To 4/30/2017

Federal Tax Due (Form 941):		State Tax Due:	
Federal Tax Liability (All Employees)	\$ 264.70	State Tax Liability (All Employees)	\$ 58.82
Less Federal Tax Payments	\$ 0.00	Less State Tax Payments	\$ 0.00
<b>Total Federal Tax Due:</b>	<b>\$ 264.70</b>	<b>Total State Tax Due:</b>	<b>\$ 58.82</b>
FUTA Tax Due (Form 940):		Local Tax Due:	
Employer's FUTA Tax Liability (All Employees)	\$ 28.80	Local Tax Liability (All Employees)	\$ 0.00
Less FUTA Tax Payments	\$ 0.00	Less Local Tax Payments	\$ 0.00
<b>Total FUTA Tax Due:</b>	<b>\$ 28.80</b>	<b>Total Local Tax Due:</b>	<b>\$ 0.00</b>

**QUARTER TO DATE**

From 04/01/2017 To 06/30/2017

Federal Tax Due (Form 941):		State Tax Due:	
Federal Tax Liability (All Employees)	\$ 264.70	State Tax Liability (All Employees)	\$ 58.82
Less Federal Tax Payments	\$ 0.00	Less State Tax Payments	\$ 0.00
<b>Total Federal Tax Due:</b>	<b>\$ 264.70</b>	<b>Total State Tax Due:</b>	<b>\$ 58.82</b>
FUTA Tax Due (Form 940):		Local Tax Due:	
Employer's FUTA Tax Liability (All Employees)	\$ 28.80	Local Tax Liability (All Employees)	\$ 0.00
Less FUTA Tax Payments	\$ 0.00	Less Local Tax Payments	\$ 0.00
<b>Total FUTA Tax Due:</b>	<b>\$ 28.80</b>	<b>Total Local Tax Due:</b>	<b>\$ 0.00</b>

**YEAR TO DATE**

From 01/01/2017 To 12/31/2017

Federal Tax Due (Form 941):		State Tax Due:	
Federal Tax Liability (All Employees)	\$ 4,233.11	State Tax Liability (All Employees)	\$ 1,086.99
Less Federal Tax Payments	\$ 0.00	Less State Tax Payments	\$ 0.00
<b>Total Federal Tax Due:</b>	<b>\$ 4,233.11</b>	<b>Total State Tax Due:</b>	<b>\$ 1,086.99</b>
FUTA Tax Due (Form 940):		Local Tax Due:	
Employer's FUTA Tax Liability (All Employees)	\$ 321.60	Local Tax Liability (All Employees)	\$ 0.00
Less FUTA Tax Payments	\$ 0.00	Less Local Tax Payments	\$ 0.00
<b>Total FUTA Tax Due:</b>	<b>\$ 321.60</b>	<b>Total Local Tax Due:</b>	<b>\$ 0.00</b>

**PAYROLL SUMMARY & TAX LIABILITIES**

From 04/12/2017 To 04/12/2017

Employer ID: 0\_SAMPLE Fed ID: 95-1234557 State ID: 321-1234-1

JOHN SMITH - WASHINGTON NAILS & SPA

1234 SUNSET BLVD., WESTMINSTER CA 92683

Phone: (714) 531-3637

CURRENT PAYROLL TAX LIABILITIES				WAGES SUBJECT TO TAX FOR	
Federal Taxes (941/944):				(1) Federal Withholding	\$ 1,200.00
Federal Withholding	\$	81.10		(2a) Medicare	\$ 1,200.00
Worker's Medicare (1.45% of line 2a)	\$	17.40		(2b) EE's Additional Medicare	\$ 0.00
Worker's Add. Medicare (0.9% of line 2b)	\$	0.00		(3a) EE's Social Security (to \$ 127,200.00)	\$ 1,200.00
Employer's Medicare (1.45% of line 2a)	\$	17.40	\$ 34.80	(3b) ER's Social Security (to \$ 127,200.00)	\$ 1,200.00
Worker's Social Security (6.2% of line 3a)	\$	74.40		(4) Federal Unemployment (to \$ 7,000.00)	\$ 1,200.00
Employer's Social Security(6.2% of line 3b)	\$	74.40	\$ 148.80	(5) Unemployment Insurance (to \$ 7,000.00)	\$ 1,200.00
Total Medicare & Social Security:	\$	183.60		(6) Employment Training Tax (to \$ 7,000.00)	\$ 1,200.00
Federal Taxes Adjustment:	\$	0.00		(7) Disability Insurance (to \$ 110,902.00)	\$ 1,200.00
Total Federal Tax Liability:	\$	264.70		(8) State Withholding (PIT)	\$ 1,200.00
				(9) Workers' Compensation Insurance Wages	\$ 800.00
Federal Unemployment Taxes (940):				OTHER DEDUCTIONS PAYABLE	
Employer's FUTA (0.6% of line 4)	\$	7.20			
FUTA Credit Deduction (1.8% of line 4)	\$	21.60			
Total FUTA Tax Liability:	\$	28.80			
State Payroll Taxes - California:					
Unemployment Insurance (3.4% of line 5)	\$	40.80		Total Other Deductions:	\$ 0.00
Employment Training Tax (0.1% of line 6)	\$	1.20	\$ 42.00		
Disability Insurance (0.9% of line 7)	\$	10.80		SUMMARY OF EMPLOYER'S CONTRIBUTION	
State Withholding (PIT)	\$	6.02	\$ 16.82		
Total State Payroll Taxes:	\$	58.82		Medicare Contribution	\$ 17.40
State Taxes Adjustment:	\$	0.00		Social Security Contribution	\$ 74.40
Total State Taxes Liability:	\$	58.82		Federal Unemployment Contribution	\$ 28.80
Local Payroll Taxes - California:	\$	0.00		Unemployment Insurance (3.4% of line 5)	\$ 40.80
				Employment Training Tax (0.1% of line 6)	\$ 1.20
PAYROLL COST SUMMARY					
Total Payroll Taxes Liability:	\$	352.32		Employer's Contribution Adjustment:	\$ 0.00
Total Tax Deferred:	\$	0.00		Local Payroll Taxes - California:	\$ 0.00
Total Other Deductions:	\$	0.00		Total Employer's Contribution:	\$ 162.60
Net Wages/Salaries:	\$	1,010.28		Total Employee's Earnings:	\$ 1,200.00
Total Payroll Cost:	\$	1,362.60		Total Payroll Cost:	\$ 1,362.60
				Workers' Compensation Insurance	\$ 40.00

**PAYROLL TAX LIABILITIES**

From 04/12/2017 To 04/12/2017

Federal Tax Due (Form 941):		State Tax Due:	
Federal Tax Liability (All Employees)	\$ 264.70	State Tax Liability (All Employees)	\$ 58.82
Less Federal Tax Payments	\$ 0.00	Less State Tax Payments	\$ 0.00
Total Federal Tax Due:	\$ 264.70	Total State Tax Due:	\$ 58.82
FUTA Tax Due (Form 940):		Local Tax Due:	
Employer's FUTA Tax Liability (All Employees)	\$ 28.80	Local Tax Liability (All Employees)	\$ 0.00
Less FUTA Tax Payments	\$ 0.00	Less Local Tax Payments	\$ 0.00
Total FUTA Tax Due:	\$ 28.80	Total Local Tax Due:	\$ 0.00

Form **941 for 2016: Employer's QUARTERLY Federal Tax Return**  
 (Rev. January 2016) Department of the Treasury — Internal Revenue Service

950114  
 OMB No. 1545-0029

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 2016**  
 (Check one.)

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Instructions and prior year forms are available at [www.irs.gov/form941](http://www.irs.gov/form941).

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

**Part 1: Answer these questions for this quarter.**

1 Number of employees who received wages, tips, or other compensation for the pay period including: *Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4)* 1

2 Wages, tips, and other compensation . . . . . 2

3 Federal income tax withheld from wages, tips, and other compensation . . . . . 3

4 If no wages, tips, and other compensation are subject to social security or Medicare tax  Check and go to line 6.

	Column 1		Column 2
5a Taxable social security wages . . .	<input type="text"/>	× .124 =	<input type="text"/>
5b Taxable social security tips . . .	<input type="text"/>	× .124 =	<input type="text"/>
5c Taxable Medicare wages & tips . . .	<input type="text"/>	× .029 =	<input type="text"/>
5d Taxable wages & tips subject to Additional Medicare Tax withholding	<input type="text"/>	× .009 =	<input type="text"/>
5e Add Column 2 from lines 5a, 5b, 5c, and 5d . . . . .			5e <input type="text"/>
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"/>
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"/>
11 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, or 944-X (SP) filed in the current quarter . . . . .			11 <input type="text"/>
12 Balance due. If line 10 is more than line 11, enter the difference and see instructions . . . . .			12 <input type="text"/>
13 Overpayment. If line 11 is more than line 10, enter the difference <input type="text"/>		Check one: <input type="checkbox"/> Apply to next return. <input type="checkbox"/> Send a refund.	

Name (not your trade name)

Employer identification number (EIN)

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

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

14 Check one: [ ] Line 10 on this return is less than \$2,500 or line 10 on the return for the prior quarter was less than \$2,500, and you did not incur a \$100,000 next-day deposit obligation during the current quarter. If line 10 for the prior quarter was less than \$2,500 but line 10 on this return is \$100,000 or more, you must provide a record of your federal tax liability. If you are a monthly schedule depositor, complete the deposit schedule below; if you are a semiweekly schedule depositor, attach Schedule B (Form 941). Go to Part 3.

[ ] 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 10.

[ ] 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.

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

15 If your business has closed or you stopped paying wages . . . . . [ ] Check here, and enter the final date you paid wages [ ]

16 If you are a seasonal employer and you do not 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

[ ]

Print your title here

[ ]

Date

[ ]

Best daytime phone

[ ]

Paid Preparer Use Only

Check if you are self-employed . . . [ ]

Preparer's name

[ ]

PTIN

[ ]

Preparer's signature

[ ]

Date

[ ]

Firm's name (or yours if self-employed)

[ ]

EIN

[ ]

Address

[ ]

Phone

[ ]

City

[ ]

State

[ ]

ZIP code

[ ]

**QUARTERLY CONTRIBUTION  
RETURN AND REPORT OF WAGES**



REMINDER: File your DE 9 and DE 9C together.

PLEASE TYPE THIS FORM—DO NOT ALTER PREPRINTED INFORMATION

00090112

QUARTER  
ENDED

DUE

DELINQUENT IF  
NOT POSTMARKED  
OR RECEIVED BY

YR	QTR
<input type="checkbox"/>	<input type="checkbox"/>

EMPLOYER ACCOUNT NO.

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------

DEPT. USE ONLY	<b>DO NOT ALTER THIS AREA</b>							
	P1	P2	C	P	U	S	A	
	:	:	:	:	:	:	:	:
	:	:	:	:	:	:	:	:
T	:	:	:	:	:	:	:	
EFFECTIVE DATE						Mo.	Day	Yr.
						<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

FEIN  **A. NO WAGES PAID THIS QUARTER**  **B. OUT OF BUSINESS/NO EMPLOYEES**

ADDITIONAL FEINS   **B1. OUT OF BUSINESS DATE**

M	M	D	D	Y	Y	Y	Y
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**C. TOTAL SUBJECT WAGES PAID THIS QUARTER** .....

**D. UNEMPLOYMENT INSURANCE (UI)** (Total Employee Wages up to \$ \_\_\_\_\_ per employee per calendar year)

(D1) UI Rate %  TIMES (D2) UI TAXABLE WAGES FOR THE QUARTER  = (D3) UI CONTRIBUTIONS

**E. EMPLOYMENT TRAINING TAX (ETT)**

(E1) ETT Rate %  TIMES UI Taxable Wages for the Quarter (D2) ..... = (E2) ETT CONTRIBUTIONS

**F. STATE DISABILITY INSURANCE (SDI)** (Total Employee Wages up to \$ \_\_\_\_\_ per employee per calendar year)

(F1) SDI Rate %  TIMES (F2) SDI TAXABLE WAGES FOR THE QUARTER  = (F3) SDI EMPLOYEE CONTRIBUTIONS WITHHELD

**G. CALIFORNIA PERSONAL INCOME TAX (PIT) WITHHELD** .....

**H. SUBTOTAL** (Add Items D3, E2, F3, and G) .....

**I. LESS: CONTRIBUTIONS AND WITHHOLDINGS PAID FOR THE QUARTER** .....   
(DO NOT INCLUDE PENALTY AND INTEREST PAYMENTS)

**J. TOTAL TAXES DUE OR OVERPAID** (Item H minus Item I) .....

If amount due, prepare a *Payroll Tax Deposit* (DE 88), include the correct payment quarter, and mail to: Employment Development Department, P.O. Box 826276, Sacramento, CA 94230-6276. **NOTE:** Do not mail payments along with the DE 9 and *Quarterly Contribution Return and Report of Wages (Continuation)* (DE 9C), as this may delay processing and result in erroneous penalty and interest charges. **Mandatory Electronic Funds Transfer (EFT)** filers must remit all SDI/PIT deposits by EFT to avoid a noncompliance penalty.

**K.** I declare that the above, to the best of my knowledge and belief, is true and correct. If a refund was claimed, a reasonable effort was made to refund any erroneous deductions to the affected employee(s).

Signature Required \_\_\_\_\_ Title \_\_\_\_\_ Phone (\_\_\_\_) \_\_\_\_\_ Date \_\_\_\_\_  
(Owner, Accountant, Preparer, etc.)

**SIGN AND MAIL TO:** State of California / Employment Development Department / P.O. Box 989071 / West Sacramento CA 95798-9071

# QUARTERLY CONTRIBUTION RETURN AND REPORT OF WAGES (CONTINUATION)



009C0111

Page number \_\_\_\_\_ of \_\_\_\_\_

**REMINDER: File your DE 9 and DE 9C together.**  
You must FILE this report even if you had no payroll. If you had no payroll, complete Items C and O.

QUARTER ENDED

DUE

DELINQUENT IF NOT POSTMARKED OR RECEIVED BY

YR	QTR

EMPLOYER ACCOUNT NO.

--	--	--	--	--	--	--	--	--	--

**DO NOT ALTER THIS AREA**

P1  C  T  S  W  A

EFFECTIVE DATE  
Mo. Day Yr. WIC

--	--	--	--	--	--	--	--	--	--

A. **EMPLOYEES** full-time and part-time who worked during or received pay subject to UI for the payroll period which includes the 12th of the month.

1st Mo.	2nd Mo.	3rd Mo.

B.  Check this box if you are reporting ONLY Voluntary Plan Disability Insurance wages on this page. Report Personal Income Tax (PIT) Wages and PIT Withheld, if appropriate. (See instructions for Item B.)

C.  NO PAYROLL

D. SOCIAL SECURITY NUMBER	E. EMPLOYEE NAME (FIRST NAME)	(M.I.)	(LAST NAME)
F. TOTAL SUBJECT WAGES	G. PIT WAGES	H. PIT WITHHELD	
D. SOCIAL SECURITY NUMBER	E. EMPLOYEE NAME (FIRST NAME)	(M.I.)	(LAST NAME)
F. TOTAL SUBJECT WAGES	G. PIT WAGES	H. PIT WITHHELD	
D. SOCIAL SECURITY NUMBER	E. EMPLOYEE NAME (FIRST NAME)	(M.I.)	(LAST NAME)
F. TOTAL SUBJECT WAGES	G. PIT WAGES	H. PIT WITHHELD	
I. TOTAL SUBJECT WAGES THIS PAGE	J. TOTAL PIT WAGES THIS PAGE	K. TOTAL PIT WITHHELD THIS PAGE	
L. GRAND TOTAL SUBJECT WAGES	M. GRAND TOTAL PIT WAGES	N. GRAND TOTAL PIT WITHHELD	

O. I declare that the information herein is true and correct to the best of my knowledge and belief.

Signature *Required* \_\_\_\_\_ Title \_\_\_\_\_ Phone ( ) \_\_\_\_\_ Date \_\_\_\_\_  
(Owner, Accountant, Preparer, etc.)

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

**Type of Return**  
 (Check all that apply.)

a. Amended

b. Successor employer

c. No payments to employees in 2016

d. Final: Business closed or stopped paying wages

Instructions and prior-year forms are available at [www.irs.gov/form940](http://www.irs.gov/form940).

Read the separate instructions before you complete this form. Please type or print within the boxes.

**Part 1: Tell us about your return. If any line does NOT apply, leave it blank. See instructions before completing Part 1.**

1a If you had to pay state unemployment tax in one state only, enter the state abbreviation . . . . . 1a

1b If you had to pay state unemployment tax in more than one state, you are a multi-state employer . . . . . 1b  Check here. Complete Schedule A (Form 940).

2 If you paid wages in a state that is subject to CREDIT REDUCTION . . . . . 2  Check here. Complete Schedule A (Form 940).

**Part 2: Determine your FUTA tax before adjustments. If any line does NOT apply, leave it blank.**

3 Total payments to all employees . . . . . 3

4 Payments exempt from FUTA tax . . . . . 4

Check all that apply: 4a  Fringe benefits 4c  Retirement/Pension 4e  Other  
 4b  Group-term life insurance 4d  Dependent care

5 Total of payments made to each employee in excess of \$7,000 . . . . . 5

6 Subtotal (line 4 + line 5 = line 6) . . . . . 6

7 Total taxable FUTA wages (line 3 - line 6 = line 7). See instructions. . . . . 7

8 FUTA tax before adjustments (line 7 x 0.006 = line 8) . . . . . 8

**Part 3: Determine your adjustments. If any line does NOT apply, leave it blank.**

9 If ALL of the taxable FUTA wages you paid were excluded from state unemployment tax, multiply line 7 by 0.054 (line 7 x 0.054 = line 9). Go to line 12 . . . . . 9

10 If SOME of the taxable FUTA wages you paid were excluded from state unemployment tax, OR you paid ANY state unemployment tax late (after the due date for filing Form 940), complete the worksheet in the instructions. Enter the amount from line 7 of the worksheet . . . . . 10

11 If credit reduction applies, enter the total from Schedule A (Form 940) . . . . . 11

**Part 4: Determine your FUTA tax and balance due or overpayment. If any line does NOT apply, leave it blank.**

12 Total FUTA tax after adjustments (lines 8 + 9 + 10 + 11 = line 12) . . . . . 12

13 FUTA tax deposited for the year, including any overpayment applied from a prior year . . . . . 13

14 Balance due. If line 12 is more than line 13, enter the excess on line 14.  
 • If line 14 is more than \$500, you must deposit your tax.  
 • If line 14 is \$500 or less, you may pay with this return. See instructions . . . . . 14

15 Overpayment. If line 13 is more than line 12, enter the excess on line 15 and check a box below 15

▶ You **MUST** complete both pages of this form and **SIGN** it. Check one:  Apply to next return.  Send a refund.



Name (not your trade name)	Employer identification number (EIN)
----------------------------	--------------------------------------

**Part 5: Report your FUTA tax liability by quarter only if line 12 is more than \$500. If not, go to Part 6.**

**16 Report the amount of your FUTA tax liability for each quarter; do NOT enter the amount you deposited. If you had no liability for a quarter, leave the line blank.**

<b>16a 1st quarter</b> (January 1 – March 31) . . . . .	<b>16a</b>	<input style="width:95%;" type="text"/>
<b>16b 2nd quarter</b> (April 1 – June 30) . . . . .	<b>16b</b>	<input style="width:95%;" type="text"/>
<b>16c 3rd quarter</b> (July 1 – September 30) . . . . .	<b>16c</b>	<input style="width:95%;" type="text"/>
<b>16d 4th quarter</b> (October 1 – December 31) . . . . .	<b>16d</b>	<input style="width:95%;" type="text"/>
<b>17 Total tax liability for the year</b> (lines 16a + 16b + 16c + 16d = line 17) <b>17</b>	<b>17</b>	<input style="width:95%;" type="text"/> <b>Total must equal line 12.</b>

**Part 6: 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 IRS

**No.**

**Part 7: Sign here. You MUST complete both pages of this form 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, and that no part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments made to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

<b>X Sign your name here</b>	<input style="width:95%;" type="text"/>	Print your name here	<input style="width:95%;" type="text"/>
		Print your title here	<input style="width:95%;" type="text"/>
Date	<input style="width:100px;" type="text"/>	Best daytime phone	<input style="width:150px;" type="text"/>

**Paid Preparer Use Only** Check if you are self-employed

Preparer's name	<input style="width:95%;" type="text"/>	PTIN	<input style="width:95%;" type="text"/>
Preparer's signature	<input style="width:95%;" type="text"/>	Date	<input style="width:100px;" type="text"/>
Firm's name (or yours if self-employed)	<input style="width:95%;" type="text"/>	EIN	<input style="width:95%;" type="text"/>
Address	<input style="width:95%;" type="text"/>		
City	<input style="width:150px;" type="text"/>	State	<input style="width:100px;" type="text"/>
		Phone	<input style="width:150px;" type="text"/>
		ZIP code	<input style="width:100px;" type="text"/>



# Schedule A (Form 940) for 2016:

860312

## Multi-State Employer and Credit Reduction Information

OMB No. 1545-0028

Department of the Treasury — Internal Revenue Service

See the instructions on page 2. File this schedule with Form 940.

Employer identification number (EIN)   -

Name (not your trade name)

Place an "X" in the box of EVERY state in which you had to pay state unemployment tax this year. For each state with a credit reduction rate greater than zero, enter the FUTA taxable wages, multiply by the reduction rate, and enter the credit reduction amount. Don't include in the *FUTA Taxable Wages* box wages that were excluded from state unemployment tax (see the instructions for Step 2). If any states don't apply to you, leave them blank.

Postal Abbreviation	FUTA Taxable Wages	Reduction Rate	Credit Reduction	Postal Abbreviation	FUTA Taxable Wages	Reduction Rate	Credit Reduction
<input type="checkbox"/> AK				<input type="checkbox"/> NC			
<input type="checkbox"/> AL				<input type="checkbox"/> ND			
<input type="checkbox"/> AR				<input type="checkbox"/> NE			
<input type="checkbox"/> AZ				<input type="checkbox"/> NH			
<input type="checkbox"/> CA				<input type="checkbox"/> NJ			
<input type="checkbox"/> CO				<input type="checkbox"/> NM			
<input type="checkbox"/> CT				<input type="checkbox"/> NV			
<input type="checkbox"/> DC				<input type="checkbox"/> NY			
<input type="checkbox"/> DE				<input type="checkbox"/> OH			
<input type="checkbox"/> FL				<input type="checkbox"/> OK			
<input type="checkbox"/> GA				<input type="checkbox"/> OR			
<input type="checkbox"/> HI				<input type="checkbox"/> PA			
<input type="checkbox"/> IA				<input type="checkbox"/> RI			
<input type="checkbox"/> ID				<input type="checkbox"/> SC			
<input type="checkbox"/> IL				<input type="checkbox"/> SD			
<input type="checkbox"/> IN				<input type="checkbox"/> TN			
<input type="checkbox"/> KS				<input type="checkbox"/> TX			
<input type="checkbox"/> KY				<input type="checkbox"/> UT			
<input type="checkbox"/> LA				<input type="checkbox"/> VA			
<input type="checkbox"/> MA				<input type="checkbox"/> VT			
<input type="checkbox"/> MD				<input type="checkbox"/> WA			
<input type="checkbox"/> ME				<input type="checkbox"/> WI			
<input type="checkbox"/> MI				<input type="checkbox"/> WV			
<input type="checkbox"/> MN				<input type="checkbox"/> WY			
<input type="checkbox"/> MO				<input type="checkbox"/> PR			
<input type="checkbox"/> MS				<input type="checkbox"/> VI			
<input type="checkbox"/> MT							

**Total Credit Reduction.** Add all amounts shown in the *Credit Reduction* boxes. Enter the total here and on Form 940, line 11

a Employee's social security number 586-01-1001			
1 Wages, tips, other compensation 400.00	2 Federal income tax withheld 15.72		
3 Social security wages 400.00	4 Social security tax withheld 24.80		
5 Medicare wages and tips 400.00	6 Medicare tax withheld 5.80		
7 Social security tips	8 Allocated tips		
c Employer's name, address, and ZIP code JOHN SMITH WASHINGTON NAILS & SPA 1234 SUNSET BLVD. WESTMINSTER, CA 92683			
d Control number 1001		b Employer identification number 95-1234557	
e Employee's first name and initial JOHN		Last name SMITH	
9000 BOLSA AVENUE WESTMINSTER CA 92683			
f Employee's address and ZIP code			
9		10 Dependent care benefits	
11 Nonqualified plans		12a See instructions for box 12	
13 Statutory employee <input type="checkbox"/>	Retirement plan <input type="checkbox"/>	Third party sick pay <input type="checkbox"/>	12b
14 Other CA-SDI: 3.60		12c	
		12d	
15 State CA	Employer's state ID number 321-1234-1	16 State wages, tips, etc 400.00	17 State income tax
18 Local wages, tips, etc		19 Local income tax	20 Locality name

Form W-2 Wage & Tax Statement  
Copy B - To Be Filed With Employee's FEDERAL Tax Return

2016

a Employee's social security number 586-01-1001			
1 Wages, tips, other compensation 400.00	2 Federal income tax withheld 15.72		
3 Social security wages 400.00	4 Social security tax withheld 24.80		
5 Medicare wages and tips 400.00	6 Medicare tax withheld 5.80		
7 Social security tips	8 Allocated tips		
c Employer's name, address, and ZIP code JOHN SMITH WASHINGTON NAILS & SPA 1234 SUNSET BLVD. WESTMINSTER, CA 92683			
d Control number 1001		b Employer identification number 95-1234557	
e Employee's first name and initial JOHN		Last name SMITH	
9000 BOLSA AVENUE WESTMINSTER CA 92683			
f Employee's address and ZIP code			
9		10 Dependent care benefits	
11 Nonqualified plans		12a See instructions for box 12	
13 Statutory employee <input type="checkbox"/>	Retirement plan <input type="checkbox"/>	Third party sick pay <input type="checkbox"/>	12b
14 Other CA-SDI: 3.60		12c	
		12d	
15 State CA	Employer's state ID number 321-1234-1	16 State wages, tips, etc 400.00	17 State income tax
18 Local wages, tips, etc		19 Local income tax	20 Locality name

Form W-2 Wage & Tax Statement  
Copy 2 - To Be Filed With Employee's State, City, or Local  
Income Tax Return

2016

a Employee's social security number 586-01-1001			
1 Wages, tips, other compensation 400.00	2 Federal income tax withheld 15.72		
3 Social security wages 400.00	4 Social security tax withheld 24.80		
5 Medicare wages and tips 400.00	6 Medicare tax withheld 5.80		
7 Social security tips	8 Allocated tips		
c Employer's name, address, and ZIP code JOHN SMITH WASHINGTON NAILS & SPA 1234 SUNSET BLVD. WESTMINSTER, CA 92683			
d Control number 1001		b Employer identification number 95-1234557	
e Employee's first name and initial JOHN		Last name SMITH	
9000 BOLSA AVENUE WESTMINSTER CA 92683			
f Employee's address and ZIP code			
9		10 Dependent care benefits	
11 Nonqualified plans		12a See instructions for box 12	
13 Statutory employee <input type="checkbox"/>	Retirement plan <input type="checkbox"/>	Third party sick pay <input type="checkbox"/>	12b
14 Other CA-SDI: 3.60		12c	
		12d	
15 State CA	Employer's state ID number 321-1234-1	16 State wages, tips, etc 400.00	17 State income tax
18 Local wages, tips, etc		19 Local income tax	20 Locality name

Form W-2 Wage & Tax Statement  
Copy C - For EMPLOYEE'S RECORDS

2016

a Employee's social security number 586-01-1001			
1 Wages, tips, other compensation 400.00	2 Federal income tax withheld 15.72		
3 Social security wages 400.00	4 Social security tax withheld 24.80		
5 Medicare wages and tips 400.00	6 Medicare tax withheld 5.80		
7 Social security tips	8 Allocated tips		
c Employer's name, address, and ZIP code JOHN SMITH WASHINGTON NAILS & SPA 1234 SUNSET BLVD. WESTMINSTER, CA 92683			
d Control number 1001		b Employer identification number 95-1234557	
e Employee's first name and initial JOHN		Last name SMITH	
9000 BOLSA AVENUE WESTMINSTER CA 92683			
f Employee's address and ZIP code			
9		10 Dependent care benefits	
11 Nonqualified plans		12a See instructions for box 12	
13 Statutory employee <input type="checkbox"/>	Retirement plan <input type="checkbox"/>	Third party sick pay <input type="checkbox"/>	12b
14 Other CA-SDI: 3.60		12c	
		12d	
15 State CA	Employer's state ID number 321-1234-1	16 State wages, tips, etc 400.00	17 State income tax
18 Local wages, tips, etc		19 Local income tax	20 Locality name

Form W-2 Wage & Tax Statement  
Copy 2 - To Be Filed With Employee's State, City, or Local  
Income Tax Return

2016

a Employee's social security number 586-01-1001		OMB No. 1545-0008					
b Employer identification number (EIN) 95-123457			1 Wages, tips, other compensation 400.00		2 Federal income tax withheld 15.72		
c Employer's name, address, and ZIP code JOHN SMITH WASHINGTON NAILS & SPA 1234 SUNSET BLVD. WESTMINSTER, CA 92683			3 Social security wages 400.00		4 Social security tax withheld 24.80		
			5 Medicare wages and tips 400.00		6 Medicare tax withheld 5.80		
			7 Social security tips		8 Allocated tips		
d Control number 1001			9		10 Dependent care benefits		
e Employee's first name and initial JOHN		Last name SMITH	11 Nonqualified plans			12a See instructions for box 12	
f Employee's address and ZIP code 9000 BOLSA AVENUE WESTMINSTER CA 92683			13 Statutory Employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third party sick pay <input type="checkbox"/>		12b		
			14 Other CA-SDI: 3.60		12c		
					12d		
15 State CA	Employer's state ID number 321-1234-1	16 State wages, tips, etc 400.00	17 State income tax	18 Local wages, tips, etc	19 Local income tax	20 Locality name	

Form **W-2** Wage & Tax Statement

**2016**

Department of the Treasury--Internal Revenue Service

Copy 2 - To Be Filed With Employee's State, City, or Local Income Tax Return

a Employee's social security number 586-60-2002		OMB No. 1545-0008					
b Employer identification number (EIN) 95-123457			1 Wages, tips, other compensation 800.00		2 Federal income tax withheld 65.78		
c Employer's name, address, and ZIP code JOHN SMITH WASHINGTON NAILS & SPA 1234 SUNSET BLVD. WESTMINSTER, CA 92683			3 Social security wages 800.00		4 Social security tax withheld 49.60		
			5 Medicare wages and tips 800.00		6 Medicare tax withheld 11.60		
			7 Social security tips		8 Allocated tips		
d Control number 2002			9		10 Dependent care benefits		
e Employee's first name and initial JANE		Last name BROWN	11 Nonqualified plans			12a See instructions for box 12	
f Employee's address and ZIP code 29822 HIGHLAND AVENUE WESTMINSTER CA 92683			13 Statutory Employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third party sick pay <input type="checkbox"/>		12b		
			14 Other CA-SDI: 7.20		12c		
					12d		
15 State CA	Employer's state ID number 321-1234-1	16 State wages, tips, etc 800.00	17 State income tax 6.23	18 Local wages, tips, etc	19 Local income tax	20 Locality name	

Form **W-2** Wage & Tax Statement

**2016**

Department of the Treasury--Internal Revenue Service

Copy 2 - To Be Filed With Employee's State, City, or Local Income Tax Return

**DO NOT STAPLE**

<b>33333</b>		a Control number		<b>For Official Use Only ▶</b> OMB No. 1545-0008													
b Kind of Payer (Check one)		941 <input type="checkbox"/>		Military <input type="checkbox"/>		943 <input type="checkbox"/>		944 <input type="checkbox"/>		Kind of Employer (Check one)		None apply <input type="checkbox"/>		501c non-govt. <input type="checkbox"/>		Third-party sick pay (Check if applicable) <input type="checkbox"/>	
		CT-1 <input type="checkbox"/>		Hshld. emp. <input type="checkbox"/>		Medicare govt. emp. <input type="checkbox"/>						State/local non-501c <input type="checkbox"/>		State/local 501c <input type="checkbox"/>		Federal govt. <input type="checkbox"/>	
c Total number of Forms W-2				d Establishment number				1 Wages, tips, other compensation				2 Federal income tax withheld					
e Employer identification number (EIN)				3 Social security wages				4 Social security tax withheld									
f Employer's name				5 Medicare wages and tips				6 Medicare tax withheld									
g Employer's address and ZIP code				7 Social security tips				8 Allocated tips									
				9				10 Dependent care benefits									
				11 Nonqualified plans				12a Deferred compensation									
h Other EIN used this year				13 For third-party sick pay use only				12b									
15 State Employer's state ID number				14 Income tax withheld by payer of third-party sick pay													
16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax											
Employer's contact person				Employer's telephone number				For Official Use Only									
Employer's fax number				Employer's email address													

Under penalties of perjury, I declare that I have examined this return and accompanying documents and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature ▶ Title ▶ Date ▶

Form **W-3** Transmittal of Wage and Tax Statements **2016** Department of the Treasury Internal Revenue Service

**Send this entire page with the entire Copy A page of Form(s) W-2 to the Social Security Administration (SSA). Photocopies are not acceptable. Do not send Form W-3 if you filed electronically with the SSA. Do not send any payment (cash, checks, money orders, etc.) with Forms W-2 and W-3.**

**Reminder**

**Separate instructions.** See the 2015 General Instructions for Forms W-2 and W-3 for information on completing this form. Do not file Form W-3 for Form(s) W-2 that were submitted electronically to the SSA.

**Purpose of Form**

A Form W-3 Transmittal is completed only when paper Copy A of Form(s) W-2, Wage and Tax Statement, is being filed. Do not file Form W-3 alone. All paper forms **must** comply with IRS standards and be machine readable. Photocopies are **not** acceptable. Use a Form W-3 even if only one paper Form W-2 is being filed. Make sure both the Form W-3 and Form(s) W-2 show the correct tax year and Employer Identification Number (EIN). Make a copy of this form and keep it with Copy D (For Employer) of Form(s) W-2 for your records. The IRS recommends retaining copies of these forms for four years.

**E-Filing**

The SSA strongly suggests employers report Form W-3 and Forms W-2 Copy A electronically instead of on paper. The SSA provides two free e-filing options on its Business Services Online (BSO) website:

- **W-2 Online.** Use fill-in forms to create, save, print, and submit up to 50 Forms W-2 at a time to the SSA.
- **File Upload.** Upload wage files to the SSA you have created using payroll or tax software that formats the files according to the SSA's *Specifications for Filing Forms W-2 Electronically (EFW2)*.

W-2 Online fill-in forms or file uploads will be on time if submitted by March 31, 2016. For more information, go to [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer). First time filers, select "Go to Register"; returning filers select "Go To Log In."

**When To File**

Mail Form W-3 with Copy A of Form(s) W-2 by **January 31, 2017**

**Where To File Paper Forms**

Send this entire page with the entire Copy A page of Form(s) W-2 to:

**Social Security Administration  
Data Operations Center  
Wilkes-Barre, PA 18769-0001**

**Note.** If you use "Certified Mail" to file, change the ZIP code to "18769-0002." If you use an IRS-approved private delivery service, add "ATTN: W-2 Process, 1150 E. Mountain Dr." to the address and change the ZIP code to "18702-7997." See Publication 15 (Circular E), Employer's Tax Guide, for a list of IRS-approved private delivery services.

**For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.**