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amount of the refund and may not inform taxpayers that ...

Oct. 21, 2022

Form 941 for 2022: Employer's QUARTERLY Federal Tax Return

Department of the Treasury — Internal Revenue Service

950122

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 2022

(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.

1

Number of employees who received wages, tips, or other compensation for the pay period including: 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.

The Internal Revenue Service is warning employers to be wary of third parties who are advising them to claim the Employee Retention Credit (ERC) when they may not qualify. Some third parties are taking improper positions related to taxpayer eligibility for and computation of the credit.

These third parties often charge large upfront fees or a fee that is contingent on the amount of the refund and may not inform taxpayers that wage deductions claimed on the business' federal income tax return must be reduced by the amount of the credit.

If the business filed an income tax return deducting qualified wages before it filed an

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What is the ERC?

The ERC is a refundable tax credit designed for businesses who continued paying employees while shutdown due to the COVID-19 pandemic or had significant declines in gross receipts from March 13, 2020, to December 31, 2021. Eligible taxpayers can claim the ERC on an original or amended employment tax return for a period within those dates.

To be eligible for the ERC, employers must have:

- sustained a full or partial suspension of operations due to [orders from an appropriate governmental authority](#)[PDF](#) limiting commerce, travel, or group meetings due to COVID-19 during 2020 or the first three quarters of 2021,
- experienced a [significant decline in gross receipts during 2020](#)[PDF](#) or a [decline in gross receipts during the first three quarters of 2021](#)[PDF](#), or
- qualified as a [recovery startup business](#)[PDF](#) for the third or fourth quarters of 2021.

As a reminder, only recovery startup businesses are eligible for the ERC in the fourth quarter of 2021. Additionally, for any quarter, eligible employers cannot claim the ERC on wages that were reported as payroll costs in obtaining PPP loan forgiveness or that were used to claim certain other tax credits.

To report tax-related illegal activities relating to ERC claims, submit [Form 3949-A, Information Referral](#)[PDF](#). You should also report instances of fraud and IRS-related phishing attempts to the [Treasury Inspector General for Tax Administration](#) at 800-366-4484.

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