

Note: The draft you are looking for begins on the next page.

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This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms**. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at IRS.gov/DraftForms and remain there after the final release is posted at IRS.gov/LatestForms. Also see IRS.gov/Forms.

Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at IRS.gov/FormsComments. Include "NTF" followed by the form or pub number (for example, "NTF1040", "NTFW4", "NTF501", etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each "NTF" message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click here.

TREASURY/IRS AND OMB USE ONLY DRAFT

Form (Rev. M		1 for 2026: Employed Department of t	er's QUAR' he Treasury — Inter	TERLY	Feder	al Tax	Retu	rn	950126 OMB No. 1545-0029
		lentification number (EIN)							ort for this Quarter of 2026
Nam	e (no:	t your trade name)						_	January, February, March
	• ([] () () () () () () () () () (_	April, May, June
Trad	e nar	ne (if any)						_	July, August, September
Addı	ess							4:	October, November, December
		Number Street			Suite or room	m number			
		City		State	ZIP co	ode			regate Return Filers Only
				Citato	7	ouc			of filer (check one): ection 3504 Agent
		Foreign country name	Foreign province	e/county	Foreign po	stal code			ertified Professional Employer ganization (CPEO)
Read t	he s	eparate instructions before you com	olete Form 941.	Type or p	rint within t	he boxes.	_ [Ot	ther Third Party
Part	Nui	Answer these questions for this Mariana Islands, the U.S. Virgin are subject to U.S. income tax with the most of employees who received will be with the most of t	Islands, and P vithholding. vages, tips, or o	uerto Rio	pensation 1	kip lines a	2 and 3, by period		
				12 (G ua	1101 0), 01 2	7CO. 12 (Q)	uarter 4)	ן י [
2	Wa	ges, tips, and other compensation						2	<u> </u>
3	Fed	deral income tax withheld from wa	ges, tips, and o	ther com	pensation			3	
4	lf n	o wages, tips, and other compens	ation are subje	ct to soci	al security	or Medic	are tax	[Check here and go to line 6.
			Column		Г	Co	lumn 2		
5a	Tax	cable social security wages		•	× 0.124 = [-		
5b	Tax	cable social security tips		•	× 0.124 = [•		
5с	Tax	cable Medicare wages & tips		•	× 0.029 =				
5d		cable wages & tips subject to ditional Medicare Tax withholding			× 0.009 = [
5e	Tot	al social security and Medicare taxes	s. Add Column 2	from lines	5a, 5b, 5c, a	and 5d .		5e	
5f	Sec	ction 3121(q) Notice and Demand-	·Tax due on un	reported	tips (see in:	structions)	5f	
6	Tot	t al taxes before adjustments. Add l	ines 3, 5e, and 5	of				6	
7	Cui	rrent quarter's adjustment for frac	tions of cents					7	
8	Cui	rrent quarter's adjustment for sick	pay					8	
9	Cui	rrent quarter's adjustments for tips	s and group-ter	m life ins	urance .			9	
10	Tot	tal taxes after adjustments. Combin	ne lines 6 throug	h9 .				10	
11	Qua	alified small business payroll tax cre	dit for increasing	g researc	h activities.	Attach Fo	rm 8974	11	
12	Tot	al taxes after adjustments and no	nrefundable cre	edits. Sub	tract line 11	from line	10	12	-
13		tal deposits for this quarter, incluer payments applied from Form 941				•		13	
14	Bal	ance due. If line 12 is more than line	13, enter the di	fference a	and see inst	ructions		14	•
15a		erpayment. If line 13 is more than line 1					15b Check	L	Apply to next return. Send a refund.
15c		uting number		15d Ty _l	oe: Ch	necking [Saving		
15e		count number						-	
Yo	u M	UST complete both pages of Form	941 and SIGN i	it.					

TREASURY/IRS AND OMB USE ONLY DRAFT

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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're unsure about	whether you're a monthly	schedule depositor	or a semiweekly scl	hedule depositor, see section 11 of Pub. 15.						
To officer office.	and you didn't incur a \$ quarter was less than \$2 federal tax liability. If yo	less than \$2,500 or line 12 on the return for the prior quarter was less than \$2,500, 100,000 next-day deposit obligation during the current quarter. If line 12 for the prior ,500 but line 12 on this return is \$100,000 or more, you must provide a record of your u're a monthly schedule depositor, complete the deposit schedule below; if you're a ositor, attach Schedule B (Form 941). Go to Part 3.								
	You were a monthly sch liability for the quarter, the	•	the entire quarter. E	Enter your tax liability for each month and tota						
	Tax liability: Month 1		•							
	Month 2		•							
	Month 3	•								
To	otal 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 stopp	ed paying wages .		Check here and						
enter the final da	te you paid wages	/ / ; also	attach a statement to	o your return. See instructions.						
18 If you're a seaso	onal employer and you do	on't have to file a retu	ırn for every quarter	r of the year						
Part 4: May we spe	eak with your third-part	v designee?								
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 bo	th pages of Form 94	1 and SIGN it.							
Under penalties of perjury	, I declare that I have examine	ed this return, including a	ccompanying schedules	s and statements, and to the best of my knowledge information of which preparer has any knowledge.						
Sign your			Print your name here							
name here			Print your title here							
Date	/ /		Best daytime	phone						
Paid Preparer Use	Only		(Check if you're 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						

Form 941-V, **Payment Voucher**

Purpose of Form

Complete Form 941-V if you're paying your balance due on Form 941 by check or money order. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

Making Payments With Form 941

To avoid a penalty, make your payment with Form 941 only if:

- Your total taxes after adjustments and nonrefundable credits (Form 941, line 12) for either the current guarter or the preceding quarter are less than \$2,500, you didn't incur a \$100,000 next-day deposit obligation during the current guarter, and you're paying in full with a timely filed return; or
- You're a monthly schedule depositor making a payment in accordance with the accuracy of deposits rule. See section 11 of Pub. 15 for details. In this case, the amount of your payment may be \$2,500 or more.

Otherwise, you must make deposits by electronic funds transfer (EFT). An EFT can be made using the Electronic Federal Tax Payment System (EFTPS), IRS Direct Pay, or your IRS business tax account. Don't use Form 941-V to make federal tax deposits. You can also pay your balance due by EFT instead of sending Form 941-V. If you pay your balance due by EFT, file your return using the Without a payment address under Where Should You File? in the Instructions for Form 941; don't file Form 941-V. For more information about EFTPS or to enroll in EFTPS, go to www.eftps.gov. For more information about IRS Direct Pay, go to www.irs.gov/DirectPay. For more information about making an EFT through your IRS business tax account, go to www.irs.gov/BusinessAccount. See section 11 of Pub. 15 for deposit instructions. Don't use Form 941-V to make federal tax deposits.



Use Form 941-V if you're paying your balance due on Form 941 by check or money order. However, if you pay an amount with Form 941 that should've been deposited, you may be subject to a penalty. See

Deposit Penalties in section 11 of Pub. 15.

Specific Instructions

Box 1 - Employer identification number (EIN). If you don't have an EIN, you may apply for one online by going to www.irs.gov/EIN. You may also apply for an EIN by faxing or mailing Form SS-4 to the IRS. If you haven't received your EIN by the due date of Form 941, write "Applied For" and the date you applied in this entry space.

Box 2-Amount paid. Enter the amount paid with Form 941.

Box 3—Tax period. Darken the circle identifying the quarter for which the payment is made. Darken only one circle.

Box 4-Name and address. Enter your name and address as shown on Form 941.

- Enclose your check or money order made payable to "United States Treasury." Be sure to enter your EIN, "Form 941," and the tax period ("1st Quarter 2026," "2nd Quarter 2026," "3rd Quarter 2026," or "4th Quarter 2026") on your check or money order. Don't send cash. Don't staple Form 941-V or your payment to Form 941 (or to each other).
- Detach Form 941-V and send it with your payment and Form 941 to the address in the Instructions for Form 941.

Note: You must also complete the entity information above Part 1 on Form 941.

Detach Here and Mail With Your Payment and Form 941.

E 941 - Department of the T Internal Revenue Se	reasury		Payment Voucher Don't staple this voucher or your payment to Form 941.					545-0029 26
Enter your er number (EIN)		entification			Enter the amount of your payment. Make your check or money order payable to "United States Treasury."	Dollars		Cents
3 Tax Period	st arter	0	3rd Quarter	4	Enter your business name (individual name if sole proprietor). Enter your address.			
()	nd arter	0	4th Quarter		Enter your city, state, and ZIP code; or your city, foreign country name	, foreign province/coun	ty, and foreign	postal code.