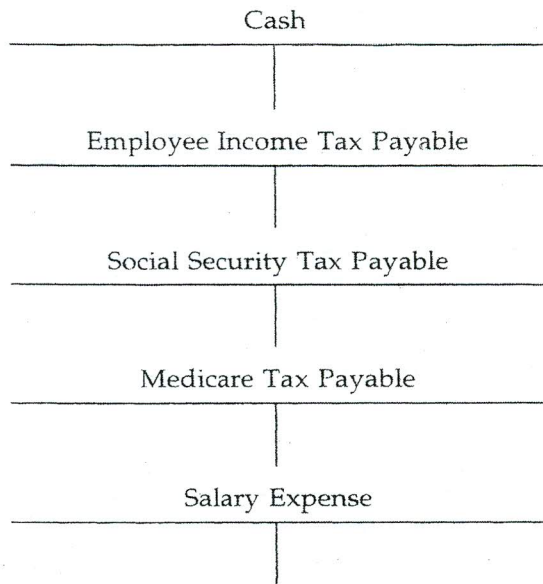


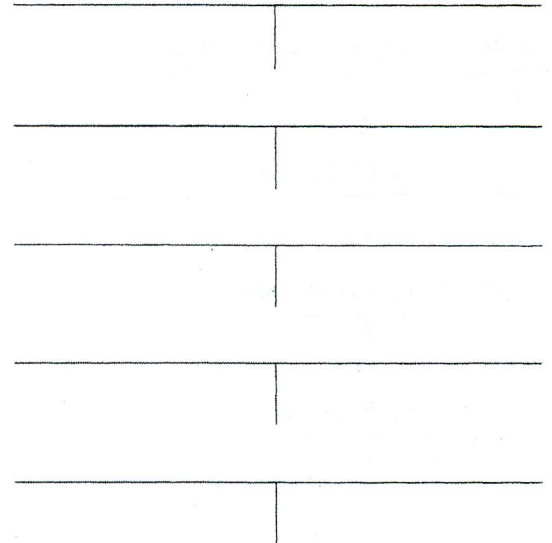
14-1 WORK TOGETHER, p. 335

Recording a payroll

5.



Extra forms

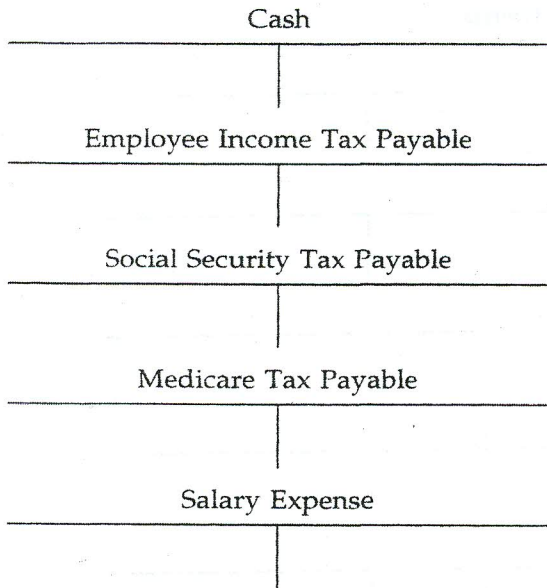


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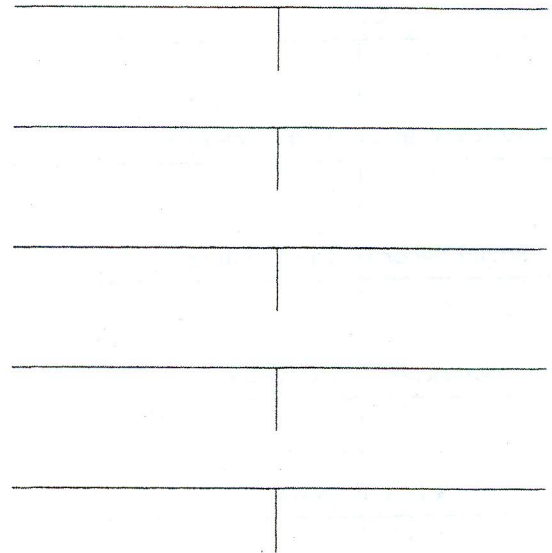
PAGE		JOURNAL						PAGE				
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DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL				CASH				
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Recording a payroll

7.



Extra forms



8.

PAGE		JOURNAL						PAGE	
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		CASH			
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14-2 WORK TOGETHER, p. 340

Recording employer payroll taxes

3., 4.

Employee Name	Accumulated Earnings, April 30	Total Earnings for May 1-15 Pay Period	Unemployment Taxable Earnings
Beltran, Tamela C.	\$5,100.00	\$637.50	_____
Cintron, Irma V.	7,350.00	920.00	_____
	Totals	_____	_____
Social Security Tax Payable _____			
Medicare Tax Payable _____			
Unemployment Tax Payable—Federal _____			
Unemployment Tax Payable—State _____			
Total Payroll Taxes _____			

5.

PAGE _____ JOURNAL

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		ACCOUNTS RECEIVABLE		
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Recording employer payroll taxes

6., 7.

Employee Name	Accumulated Earnings, May 31	Total Earnings for June 1-15 Pay Period	Unemployment Taxable Earnings
Cowaski, Renee Y.	\$ 5,730.00	\$ 720.00	_____
LeCrone, Mark J.	10,500.00	1,320.00	_____
	Totals	_____	_____
Social Security Tax Payable _____			
Medicare Tax Payable _____			
Unemployment Tax Payable—Federal _____			
Unemployment Tax Payable—State _____			
Total Payroll Taxes _____			

8.

PAGE _____ JOURNAL

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		ACCOUNTS RECEIVABLE		
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14-3 WORK TOGETHER, p. 345

Reporting withholding and payroll taxes

Form **941**
Department of the Treasury
Internal Revenue Service

Employer's Quarterly Federal Tax Return

▶ See separate instructions for information on completing this return.
Please type or print.

Enter state code in which deposits were made ONLY if different from state in address to the right ▶ (see page 3 of instructions).

Name (as distinguished from trade name) _____ Date quarter ended _____
Trade name, if any _____ Employer identification number _____
Address (number and street) _____ City, state, and ZIP code _____

OMB No. 1545-0029

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If address is different from prior return, check here ▶

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If you do not have to file returns in the future, check here ▶ and enter date final wages paid ▶ _____
If you are a seasonal employer, see **Seasonal employers** on page 1 of the instructions and check here ▶

1	Number of employees in the pay period that includes March 12th . . . ▶	1		
2	Total wages and tips, plus other compensation		2	
3	Total income tax withheld from wages, tips, and sick pay		3	
4	Adjustment of withheld income tax for preceding quarters of calendar year		4	
5	Adjusted total of income tax withheld (line 3 as adjusted by line 4—see instructions)		5	
6	Taxable social security wages	6a		
				$\times 13\% (.13) =$
	Taxable social security tips	6c		
				$\times 13\% (.13) =$
7	Taxable Medicare wages and tips	7a		
				$\times 3\% (.03) =$
8	Total social security and Medicare taxes (add lines 6b, 6d, and 7b). Check here if wages are not subject to social security and/or Medicare tax ▶ <input type="checkbox"/>		8	
9	Adjustment of social security and Medicare taxes (see instructions for required explanation) Sick Pay \$ _____ \pm Fractions of Cents \$ _____ \pm Other \$ _____ =		9	
10	Adjusted total of social security and Medicare taxes (line 8 as adjusted by line 9—see instructions)		10	
11	Total taxes (add lines 5 and 10)		11	
12	Advance earned income credit (EIC) payments made to employees		12	
13	Net taxes (subtract line 12 from line 11). This should equal line 17, column (d) below (or line D of Schedule B (Form 941))		13	
14	Total deposits for quarter, including overpayment applied from a prior quarter		14	
15	Balance due (subtract line 14 from line 13). See instructions		15	
16	Overpayment, if line 14 is more than line 13, enter excess here ▶ \$ _____ and check if to be: <input type="checkbox"/> Applied to next return OR <input type="checkbox"/> Refunded.			
	• All filers: If line 13 is less than \$500, you need not complete line 17 or Schedule B (Form 941).			<input type="checkbox"/>
	• Semiweekly schedule depositors: Complete Schedule B (Form 941) and check here ▶			<input type="checkbox"/>
	• Monthly schedule depositors: Complete line 17, columns (a) through (d), and check here ▶			<input type="checkbox"/>

17 Monthly Summary of Federal Tax Liability. Do not complete if you were a semiweekly schedule depositor.

(a) First month liability	(b) Second month liability	(c) Third month liability	(d) Total liability for quarter

Sign Here 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.

Signature ▶ _____ Print Your Name and Title ▶ _____ Date ▶ _____

14-4 WORK TOGETHER, p. 351

Paying withholding and payroll taxes

3., 4.

PAGE				JOURNAL				PAGE				
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL				CASH				
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Paying withholding and payroll taxes

5., 6.

PAGE		JOURNAL						PAGE	
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14-1 APPLICATION PROBLEM, p. 353

Recording a payroll

PAGE		JOURNAL						PAGE	
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		CASH			
				DEBIT	CREDIT	DEBIT	CREDIT		
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14-2 APPLICATION PROBLEM, p. 353

Recording employer payroll taxes

1., 2., 4.

Employee Name	Accumulated Earnings, March 31	Total Earnings for April 1-15 Pay Period	Unemployment Taxable Earnings, April 15	Accumulated Earnings, April 15	Total Earnings for April 16-30 Pay Period	Unemployment Taxable Earnings, April 30
Bolser, Frank T.	\$4,860.00	\$ 810.00	_____	_____	\$ 795.00	_____
Denham, Beth R.	5,670.00	945.00	_____	_____	980.00	_____
Harjo, Teresa S.	7,500.00	1,250.00	_____	_____	1,250.00	_____
Knutzen, John L.	3,720.00	620.00	_____	_____	635.00	_____
Prescott, Laura F.	4,560.00	760.00	_____	_____	740.00	_____
Schmidt, Ian T.	6,900.00	1,150.00	_____	_____	1,125.00	_____
	Totals	_____	_____	Totals	_____	_____

Social Security Tax Payable	_____	Social Security Tax Payable	_____
Medicare Tax Payable	_____	Medicare Tax Payable	_____
Unemployment Tax Payable—Federal	_____	Unemployment Tax Payable—Federal	_____
Unemployment Tax Payable—State	_____	Unemployment Tax Payable—State	_____

3., 5.

PAGE		JOURNAL						PAGE	
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		CASH			
				DEBIT	CREDIT	DEBIT	CREDIT		
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14-3 APPLICATION PROBLEM, p. 354

Reporting withholding and payroll taxes

Form **941**
Department of the Treasury
Internal Revenue Service

Employer's Quarterly Federal Tax Return
▶ See separate instructions for information on completing this return.
Please type or print.

Enter state code for state in which deposits were made ONLY if different from state in address to the right ▶ (see page 3 of instructions).

Name (as distinguished from trade name) _____ Date quarter ended _____

Trade name, if any _____ Employer identification number _____

Address (number and street) _____ City, state, and ZIP code _____

OMB No. 1545-0029

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If address is different from prior return, check here ▶

IRS Use

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If you do not have to file returns in the future, check here ▶ and enter date final wages paid ▶ _____

If you are a seasonal employer, see **Seasonal employers** on page 1 of the instructions and check here ▶

1	Number of employees in the pay period that includes March 12th . . . ▶	1		
2	Total wages and tips, plus other compensation	2		
3	Total income tax withheld from wages, tips, and sick pay	3		
4	Adjustment of withheld income tax for preceding quarters of calendar year	4		
5	Adjusted total of income tax withheld (line 3 as adjusted by line 4—see instructions)	5		
6	Taxable social security wages	6a		
			x 13% (.13) =	6b
	Taxable social security tips	6c		
			x 13% (.13) =	6d
7	Taxable Medicare wages and tips	7a		
			x 3% (.03) =	7b
8	Total social security and Medicare taxes (add lines 6b, 6d, and 7b). Check here if wages are not subject to social security and/or Medicare tax ▶ <input type="checkbox"/>	8		
9	Adjustment of social security and Medicare taxes (see instructions for required explanation) Sick Pay \$ _____ ± Fractions of Cents \$ _____ ± Other \$ _____ =	9		
10	Adjusted total of social security and Medicare taxes (line 8 as adjusted by line 9—see instructions)	10		
11	Total taxes (add lines 5 and 10)	11		
12	Advance earned income credit (EIC) payments made to employees	12		
13	Net taxes (subtract line 12 from line 11). This should equal line 17, column (d) below (or line D of Schedule B (Form 941))	13		
14	Total deposits for quarter, including overpayment applied from a prior quarter	14		
15	Balance due (subtract line 14 from line 13). See instructions	15		
16	Overpayment, if line 14 is more than line 13, enter excess here ▶ \$ _____ and check if to be: <input type="checkbox"/> Applied to next return OR <input type="checkbox"/> Refunded.			
	• All filers: If line 13 is less than \$500, you need not complete line 17 or Schedule B (Form 941).			
	• Semiweekly schedule depositors: Complete Schedule B (Form 941) and check here ▶ <input type="checkbox"/>			
	• Monthly schedule depositors: Complete line 17, columns (a) through (d), and check here ▶ <input type="checkbox"/>			

17 Monthly Summary of Federal Tax Liability. Do not complete if you were a semiweekly schedule depositor.

(a) First month liability	(b) Second month liability	(c) Third month liability	(d) Total liability for quarter

Sign Here 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.

Signature ▶ _____ Print Your Name and Title ▶ _____ Date ▶ _____

Form **941**

Department of the Treasury
Internal Revenue Service

Employer's Quarterly Federal Tax Return

▶ See separate instructions for information on completing this return.

Please type or print.

Enter state code for state in which deposits were made ONLY if different from state in address to the right (see page 3 of instructions).

Name (as distinguished from trade name)

Date quarter ended

OMB No. 1545-0029

Trade name, if any

Employer identification number

Address (number and street)

City, state, and ZIP code

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If address is different from prior return, check here ▶

IRS Use	1	1	1	1	1	1	1	1	1	2	3	3	3	3	3	3	3	3	4	4	4	5	5	5
	6	7	8	8	8	8	8	8	8	8	9	9	9	9	9	9	9	9	10	10	10	10	10	10

If you do not have to file returns in the future, check here ▶ and enter date final wages paid ▶
If you are a seasonal employer, see **Seasonal employers** on page 1 of the instructions and check here ▶

1	Number of employees in the pay period that includes March 12th . . . ▶	1	
2	Total wages and tips, plus other compensation		
3	Total income tax withheld from wages, tips, and sick pay		
4	Adjustment of withheld income tax for preceding quarters of calendar year		
5	Adjusted total of income tax withheld (line 3 as adjusted by line 4—see instructions)		
6	Taxable social security wages	6a	× 13% (.13) = 6b
	Taxable social security tips	6c	× 13% (.13) = 6d
7	Taxable Medicare wages and tips	7a	× 3% (.03) = 7b
8	Total social security and Medicare taxes (add lines 6b, 6d, and 7b). Check here if wages are not subject to social security and/or Medicare tax ▶ <input type="checkbox"/>		
9	Adjustment of social security and Medicare taxes (see instructions for required explanation) Sick Pay \$ _____ ± Fractions of Cents \$ _____ ± Other \$ _____ =		
10	Adjusted total of social security and Medicare taxes (line 8 as adjusted by line 9—see instructions)		
11	Total taxes (add lines 5 and 10)		
12	Advance earned income credit (EIC) payments made to employees		
13	Net taxes (subtract line 12 from line 11). This should equal line 17, column (d) below (or line D of Schedule B (Form 941))		
14	Total deposits for quarter, including overpayment applied from a prior quarter		
15	Balance due (subtract line 14 from line 13). See instructions		
16	Overpayment , if line 14 is more than line 13, enter excess here ▶ \$ _____ and check if to be: <input type="checkbox"/> Applied to next return OR <input type="checkbox"/> Refunded. <ul style="list-style-type: none"> • All filers: If line 13 is less than \$500, you need not complete line 17 or Schedule B (Form 941). • Semiweekly schedule depositors: Complete Schedule B (Form 941) and check here ▶ <input type="checkbox"/> • Monthly schedule depositors: Complete line 17, columns (a) through (d), and check here ▶ <input type="checkbox"/> 		

17 Monthly Summary of Federal Tax Liability. Do not complete if you were a semiweekly schedule depositor.			
(a) First month liability	(b) Second month liability	(c) Third month liability	(d) Total liability for quarter

Sign Here 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.
Signature ▶ _____ Print Your Name and Title ▶ _____ Date ▶ _____

14-4 APPLICATION PROBLEM, p. 354

Paying withholding and payroll taxes

1., 2., 3.

PAGE		JOURNAL						PAGE						
		1			2			10		11				
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL						CASH				
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14-5 MASTERY PROBLEM, p. 354

Journalizing payroll transactions

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PAGE		JOURNAL						PAGE	
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		CASH			
				DEBIT	CREDIT	DEBIT	CREDIT		
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