

Attention!

This form is provided for informational purposes and should not be reproduced on personal computer printers by individual taxpayers for filing. The printed version of this form is a "machine readable" form. As such, it must be printed using special paper, special inks, and within precise specifications.

Additional information about the printing of these specialized tax forms can be found in: Publication 1167, *Substitute Printed, Computer-Prepared, and Computer-Generated Tax Forms and Schedules*; and, Publication 1179, *Specifications for Paper Document Reporting and Paper Substitutes for Forms 1096, 1098, 1099 Series, 5498, and W-2G*.

The publications listed above may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS publication number.

TAX YEAR MONTH →

AMOUNT OF DEPOSIT (Do NOT type, please print.)

DOLLARS		CENTS
<input type="text"/>	<input type="text"/>	<input type="text"/>

EMPLOYER IDENTIFICATION NUMBER →

BANK NAME/ DATE STAMP

Name _____

Address _____

City _____

State _____ ZIP _____

IRS USE ONLY

Darken only one TYPE OF TAX		and	Darken only one TAX PERIOD
<input type="checkbox"/> 941	<input type="checkbox"/> 945		<input type="checkbox"/> 1st Quarter
<input type="checkbox"/> 990-C	<input type="checkbox"/> 1120		<input type="checkbox"/> 2nd Quarter
<input type="checkbox"/> 943	<input type="checkbox"/> 990-T		<input type="checkbox"/> 3rd Quarter
<input type="checkbox"/> 720	<input type="checkbox"/> 990-PF		<input type="checkbox"/> 4th Quarter
<input type="checkbox"/> CT-1	<input type="checkbox"/> 1042		
<input type="checkbox"/> 940			

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Telephone number () _____

FOR BANK USE IN MICR ENCODING

Federal Tax Deposit Coupon
Form 8109-B (Rev. 10-96)

↑ SEPARATE ALONG THIS LINE AND SUBMIT TO DEPOSITARY WITH PAYMENT ↓ OMB NO. 1545-0257

Note: Except for the name, address, and telephone number, entries must be made in pencil. Please use a soft lead (for example, a #2 pencil) so that the entries can be read more accurately by optical scanning equipment. The name, address, and telephone number may be completed other than by hand. You CANNOT use photocopies of the coupons to make your deposits. Do not staple, tape, or fold the coupons.

Paperwork Reduction Act Notice.—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 3 min. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. DO NOT send this form to this address. Instead, see the instructions on the back of this page.

Purpose of Form.—Use Form 8109-B to make a tax deposit only in the following two situations:

1. You have not yet received your resupply of preprinted deposit coupons (Form 8109); or
2. You are a new entity and have already been assigned an employer identification number (EIN), but you have not yet received your initial supply of preprinted deposit coupons (Form 8109).

Note: If you do not receive your resupply of deposit coupons and a deposit is due or you do not receive your initial supply within 5-6 weeks of receipt of your EIN, please call 1-800-829-1040.

Types of Tax.—

- Form 941 —Withheld income tax and both the employer and employee social security and Medicare taxes from wages and other compensation (includes Forms 941-M, 941-PR, and 941-SS).
- Form 945 —Withheld Income Tax From Pensions, Annuities, IRAs, Gambling, Indian Gaming, and Backup Withholding.
- Form 990-C —Farmers' Cooperative Association Income Tax.
- Form 943 —Agricultural Withheld Income, Social Security, and Medicare Taxes (includes Form 943-PR).
- Form 720 —Excise Tax.
- Form CT-1 —Railroad Retirement Taxes.
- Form 940 —Federal Unemployment (FUTA) Tax (includes Form 940-EZ and Form 940-PR).
- Form 1120 —Corporate Income Tax (includes Form 1120 series of returns and Form 2438).

If you have applied for an EIN, have not received it, and a deposit must be made, send your payment to your Internal Revenue Service Center. Make your check or money order payable to the Internal Revenue Service and show on it your name (as shown on Form SS-4, Application for Employer Identification Number), address, kind of tax, period covered, and date you applied for an EIN. Also attach an explanation to the deposit. Do not use Form 8109-B in this situation. Do not use Form 8109-B to deposit delinquent taxes assessed by the IRS. Pay those taxes directly to the IRS. See Circular E, Employer's Tax Guide, for information on depositing by Electronic Funds Transfer.

How To Complete the Form.—Enter your name exactly as shown on your return or other IRS correspondence, address, and EIN in the spaces provided. If you are required to file a Form 1120, 990-C, 990-PF (with net investment income), 990-T, or 2438, enter the month in which your tax year ends in the TAX YEAR MONTH boxes. For example, if your tax year ends in January, enter 01; if it ends in June, enter 06; if it ends in December, enter 12. Please make your entries for EIN and tax year month (if applicable) in the manner specified in Amount of Deposit below. Darken one box each in the TYPE OF TAX and TAX PERIOD columns as explained below.

Amount of Deposit.—Enter the amount of the deposit in the space provided. Enter the amount legibly, forming the characters as shown below:

1	2	3	4	5	6	7	8	9	0
---	---	---	---	---	---	---	---	---	---

Hand print money amounts without using dollar signs, commas, a decimal point, or leading zeros. The commas and the decimal point are already shown in the entry area. For example, a deposit of \$7,635.22 would be entered like this:

DOLLARS		CENTS
<input type="text"/>	<input type="text"/>	763522

If the deposit is for whole dollars only, enter "00" in the CENTS boxes.

- Form 990-T —Exempt Organization Business Income Tax.
- Form 990-PF —Excise Tax on Private Foundation Net Investment Income.
- Form 1042 —Withholding on Foreign Persons.

Marking the Proper Tax Period.—

Payroll Taxes and Withholding (Forms 941, 940, 943, 945, CT-1, and 1042. See the separate Instructions for Form 1042.)

If your liability was incurred during:

- January 1 through March 31, darken the 1st quarter box
- April 1 through June 30, darken the 2nd quarter box
- July 1 through September 30, darken the 3rd quarter box
- October 1 through December 31, darken the 4th quarter box

Note: If the liability was incurred during one quarter and deposited in another quarter, darken the box for the quarter in which the tax liability was incurred. For example, if the liability was incurred in March and deposited in April, darken the 1st quarter box.

(Continued on back of page.)

Excise Taxes.—For Form 720, follow the instructions on the front page for Forms 941, 940, etc. For Form 990-PF, with net investment income, follow the instructions below for Form 1120, 990-C, etc.

Income Taxes (Form 1120, 990-C, 990-T, and 2438).—To make a deposit for the current tax year for any quarter, **darken only the 1st quarter box**. This applies to estimated income tax payments.

Example 1: If your tax year ends on December 31, 1996, and a deposit for 1996 is being made between January 1 and December 31, 1996, darken the 1st quarter box.

Example 2: If your tax year ends on June 30, 1996, and a deposit for that fiscal year is being made between July 1, 1995, and June 30, 1996, darken the 1st quarter box.

To make a deposit for the prior tax year, **darken only the 4th quarter box**. This includes:

- Deposits of balance due shown on the return (Forms 1120, 990-C, and 990-T (corporate filers), and Forms 990-PF and 990-T (trust filers)).
- Deposits of balance due shown on **Form 7004**, Application for Automatic Extension of Time To File Corporation Income Tax Return (be sure to darken the 1120, 990-C, or 990-T box as appropriate).
- Deposits of balance due (Forms 990-T (trust filers) and 990-PF filers) shown on **Form 2758**, Application for Extension of Time To File Certain Excise, Income, Information, and Other Returns (be sure to darken the 990-PF or 990-T box as appropriate).
- Deposits of tax due shown on Form 2438 (darken the 1120 box).

Example 1: If your tax year ends on December 31, 1996, and a deposit for 1996 is being made after that date, darken the 4th quarter box.

Example 2: If your tax year ends on June 30, 1996, and a deposit for that fiscal year is being made after that date, darken the 4th quarter box.

How To Ensure Your Deposit Is Credited to the Correct Account.—

1. Make sure your name and EIN are correct;
2. Prepare only one coupon for each type of tax deposit;
3. Darken only one box for the type of tax you are depositing;
4. Darken only one box for the tax period for which you are making a deposit; and
5. Use separate FTD coupons for each return period.

Telephone Number.—We need your daytime telephone number to call if we have difficulty processing your deposit.

Miscellaneous.—We use the "IRS USE ONLY" box to ensure proper crediting to your account. **Do not** darken this box when making a deposit.

Note: *Do not deposit delinquent taxes assessed by the IRS. Pay those taxes directly to the IRS.*

How To Make Deposits.—Mail or deliver the completed coupon with the appropriate payment for the amount of the deposit to an authorized depository (financial institution) for Federal taxes or to the Federal Reserve bank (FRB) servicing your geographic area. Make checks or money orders payable to that depository or FRB. Federal agencies deposit at FRBs only. To help ensure proper crediting of your account, include your EIN, the type of tax (e.g., Form 940), and the tax period to which the payment applies on your check or money order.

Deposits at Depositories.—Authorized depositories must accept cash, postal money orders drawn to the order of the depository, or checks or drafts drawn on and to the order of the depository. You can deposit taxes with a check drawn on another financial institution only if the depository is willing to accept that form of payment.

Deposits at FRBs.—If you want to make a deposit at an FRB, you should make that deposit with the FRB servicing your area with a check or payment for which immediate credit is given according to the funds availability schedule of the receiving FRB. A personal check is not an immediate credit item. The FRB servicing your area can provide information regarding what are considered immediate credit items.

Timeliness of Deposits.—The IRS determines whether deposits are on time by the date they are received by an authorized depository or collected by an FRB. However, a deposit received by the authorized depository or FRB after the due date will be considered timely if the taxpayer establishes that it was mailed in the United States at least 2 days before the due date.

Note: *If you are required to deposit any taxes more than once a month, any deposit of \$20,000 or more must be made by its due date to be timely.*

When To Make Deposits.—See instructions for the returns. For deposit rules for employment taxes, see Circular E. You can get copies from most IRS offices or call 1-800-TAX-FORM.

Penalties.—You may be charged a penalty for not making deposits when due or in sufficient amounts, unless you have reasonable cause. This penalty may also apply if you mail or deliver Federal tax deposits to unauthorized institutions or IRS offices, rather than to authorized depositories or FRBs. **Additionally, a trust fund recovery penalty may apply to any responsible person, including any responsible employee, who willfully fails to collect, account for, and pay over income, social security, and Medicare taxes that must be withheld.** For more information on penalties, see Circular E.

