

**FILING INSTRUCTIONS - QUARTERLY PAYROLL TAX REPORTS**  
QUARTERLY DUE DATES ARE APRIL 30, JULY 31, OCTOBER 31, AND JANUARY 31

**FORM 941**

1. Weekly payers must include Schedule B if the Semiweekly box below line 17 is checked off. Monthly filers have only the two page form 941 to file.
2. Verify that your Federal ID # is correct then sign and date the form.
3. Cobra premium assistance payments should be shown on line 12a.
4. Send to: **Internal Revenue Service**  
**Cincinnati OH 45999-0005**
5. A copy is enclosed for your records.

**FEDERAL UNEMPLOYMENT TAX**

1. Liability information is found on the quarterly tax return worksheet.
  2. Regardless of the amount owed a deposit is due by April 30, July 31, October 31, January 31.
  3. Please note the quarter and tax type 940 for the payment.
- There is no form to file until year-end.

**RI EMPLOYERS**

**FORM TX-17 (RI UNEMPLOYMENT)**

1. **Verify that your contribution rate and ID # are correct** on the TX-17. A wage listing is attached if you have over 10 employees. Fewer than 10 are listed on the TX-17.
2. Sign the return and include a check for the amount due.
3. A copy is enclosed for your records.

**MA EMPLOYERS**

**MA Information must now be filed electronically. Forms are no longer prepared as they will not be accepted. Information is now provided on plain paper.**

**DUA FORM 1 - MA UNEMPLOYMENT /HEALTH INSURANCE TAX**

1. A substitute form is included with both Unemployment and Health Insurance Contribution information. Use this information to file your returns electronically using the MA Quest system.

**FORM WR-1 (MA WAGE LISTING)**

1. Electronically report the wage information shown on the wage listing by July 31. Use the MA WEB FILE FOR BUSINESS system.

As always, please call (401) 886-4100 or (508) 543-0006 with any questions you might have.