



# Form M-941

## Instructions for Tax Return of Income Taxes Withheld

Rev. 3/15

**Massachusetts**  
**Department of**  
**Revenue**

### General Instructions

#### Who must file Form M-941?

Every employer who expects to withhold from \$1,201 and \$25,000 in income taxes per year must file Form M-941 on a monthly basis; from \$101 and \$1,200 in income taxes per year on a quarterly basis; or \$100 or less on an annual basis.

#### When should Form M-941 be filed?

Employers filing on a **monthly** basis, return and payment are due on or before the 15th day of the month following the monthly withholding period, except for March, June, September and December; then due the last day of the month following the withholding period.

Employers filing on a **quarterly** basis, return and payment are due on or before the last day of the month following the quarterly withholding period.

Employers filing on an **annual** basis, return and payment are due on or before the 31st day of January following the annual withholding period.

#### Where should Form M-941 be mailed?

Mail return and payment to: **Massachusetts Department of Revenue, PO Box 419255, Boston, MA 02241-9255.** Make check or money order payable to the Commonwealth of Massachusetts.

Payments and returns received after the due date will be considered timely if they were properly addressed, mailed first-class and show a U.S. Post Office postmark or private delivery service substantiating date mark dated at least two days before the due date. A return must be filed even if no tax is due. Any return indicating "0" tax due must be e-filed through DOR's MassTaxConnect application at [mass.gov/masstaxconnect](http://mass.gov/masstaxconnect).

#### Amended Return

If you need to change a line item on your return, complete a new return with the corrected information and check the "Amended Return" box. Generally, an amended return must be filed within three years of the date that your original return was filed.

By checking the amended return box, you are giving your consent for the Commissioner of Revenue to act upon your amended return after six months from the date of filing. If you choose not to consent, you must do so in writing and attach it to this amended return. If you do not consent, any requested reduction in tax will be deemed denied at the expiration of six months from the date of filing.

If you are disputing an assessment resulting from an audit, or are requesting an abatement of penalties, do not file an amended return. Rather, you must file a Form ABT, Application for Abatement. Visit [mass.gov/dor/amend](http://mass.gov/dor/amend) for additional information about filing an amended return, or filing an application for abatement.

#### What if any information shown on the preprinted form is incorrect?

If any preprinted information on these forms is incorrect, or if you have changed your address, make all the necessary changes or corrections through MassTaxConnect at [mass.gov/masstaxconnect](http://mass.gov/masstaxconnect), or on the enclosed Form AI-1, Change of Address/Information.

If the changes involve a change of ownership or organization, report this on Form AI-1. Do not use the existing package of tax returns. File an online application for registration by accessing MassTaxConnect at [mass.gov/masstaxconnect](http://mass.gov/masstaxconnect). The online application will allow you to register as a new business and enable you to file and pay electronically.

#### What if I need additional information?

Additional information regarding withholding tax can be found in the Department's "Guide to Withholding of Taxes on Wages" which may be obtained by visiting DOR's website at [mass.gov/dor](http://mass.gov/dor) or by calling the Contact Center Bureau at (617) 887-6367 or toll-free in Massachusetts at 1-800-392-6089.

**Note:** Employers must notify DOR within 14 days of the hiring of new employees or independent contractors, or the reinstatement of employees returning to work after 30 calendar days. DOR offers an online option for reporting new hires, independent contractors and reinstated employees at [mass.gov/cse](http://mass.gov/cse). Employers with 25 or more employees are required to report new and reinstated employee and independent contractor information electronically. However, DOR encourages all employers to report electronically. Employers with less than 25 employees can send their new hire information using the Form NHR, New Hire Reporting, to the Massachusetts Department of Revenue, PO Box 55141, Boston, MA 02205-5141 or via fax to 617-376-3262. Additional information on new hire reporting can be obtained by visiting our site at [mass.gov/dor](http://mass.gov/dor). Employers should note that submitting quarterly wage information does not satisfy the obligation to submit timely new hire reports. Companies doing business in two or more states and reporting new hire information electronically can designate one state for reporting all new hire and independent contractor information. To take advantage of this option, employers must register their chosen reporting state with the Federal Office of Child Support Enforcement by calling 202-401-9267 or by visiting [mass.gov/cse](http://mass.gov/cse).

### Line Instructions

**Note:** An entry must be made in each line. Enter "0," if applicable.

**Line 1.** Enter the total amount of Massachusetts taxes withheld for the withholding period.

**Line 2.** Enter the total amount of payments previously made during the withholding period. List each payment with the payment date on the back of this form.

**Line 3.** Enter any credit for overpayment of taxes for the previous period that was designated as an amount to be credited to the next period.

**Line 4.** Add lines 2 and 3. Enter the result here.

**Line 5.** Subtract line 4 from line 1 and enter the result in line 5. If line 5 is a positive number, add this amount to any amount in lines 6 and 7, if applicable, and enter the result in line 8. If line 5 is a negative number, enter this amount in either line 9 (credit to next period) or line 10 (refund).

**Line 6 and line 7. Penalties and interest.** Penalties are imposed for late filing of a return and late payment on a return. The late filing penalty is calculated at a rate of 1% of the tax due per month, up to a maximum of 25%. The late payment penalty is calculated at a rate of 1% of the tax due per month, up to a maximum of 25%. Interest is charged on underpayments and late payments of tax. Call the Contact Center Bureau at (617) 887-6367 or toll-free in Massachusetts at 1-800-392-6089 for the interest rate(s) for a particular quarter(s). Willful evasion of taxes is a felony punishable by a fine of up to \$100,000 (\$500,000 for corporations), or imprisonment of up to five years, or both. Willful failure to collect and pay over taxes is also a felony and is punishable by a fine of up to \$10,000, or imprisonment of up to five years, or both. Anyone who signs a return or statement under the penalties of perjury that he/she does not believe to be true

and correct as to every material matter is guilty of a felony, punishable by a fine of up to \$100,000 (\$500,000 for corporations), or by imprisonment of up to three years, or both. If a corporation or a partnership fails to pay taxes, the person, or persons, who had the duty to submit those payments on behalf of the corporation or the partnership is personally and individually liable for the amount of the required taxes. Unpaid taxes exceeding \$25,000 for six months or longer are subject to public listing.

**Line 8.** Add lines 5 through 7. This is the total amount due.

**Line 9 and line 10.** The entire overpayment amount must be either credited or refunded. You cannot split the overpayment amount between line 9 and line 10. If you make an entry in line 9 and line 10, the entire amount will be refunded.

**Line 9. Amount overpaid to be credited to next tax period.** To have the overpayment credited to the next tax period, enter the entire overpayment amount in line 9. If you choose to claim a credit in line 9, you cannot claim a refund in line 10.

**Line 10. Amount overpaid to be refunded.** To have the overpayment refunded, enter the entire overpayment amount in line 10. If you choose to claim a refund in line 10, you cannot claim a credit in line 9.

**Note:** You cannot file more than one period on a single return.

**Record of quarterly returns of Massachusetts income taxes withheld — 2016**

<b>Quarter</b>	<b>1. Amount withheld (M-941, line 1)</b>	<b>2. Total payments and credits (M-941, line 4)</b>	<b>3. Amount due (M-941, line 5)</b>	<b>4. Amount remitted</b>
1st				
2nd				
3rd				
4th				
<b>Totals</b>				

**Record of monthly returns of Massachusetts income taxes withheld — 2016**

<b>Month</b>	<b>1. Amount withheld (M-941, line 1)</b>	<b>2. Total payments and credits (M-941, line 4)</b>	<b>3. Amount due (M-941, line 5)</b>	<b>4. Amount remitted</b>
January				
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
<b>Totals</b>				