

Employer identification number (EIN)   -

Name (not your trade name)

Trade name (if any)

Address   
 Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

**Report for this Quarter of 2021**  
 (Check one.)

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Go to [www.irs.gov/Form941](http://www.irs.gov/Form941) for instructions and the latest information.

Read the separate instructions before you complete Form 941. Type or print within the boxes.

**Part 1: Answer these questions for this quarter.**

1 Number of employees who received wages, tips, or other compensation for the pay period including: *June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4)* . . . . . 1

2 Wages, tips, and other compensation . . . . . 2

3 Federal income tax withheld from wages, tips, and other compensation . . . . . 3

4 If no wages, tips, and other compensation are subject to social security or Medicare tax  Check and go to line 6.

	Column 1		Column 2
5a Taxable social security wages* . . . . .	<input type="text" value="21885.00"/>	$\times 0.124 =$	<input type="text" value="2713.74"/>
5a (i) Qualified sick leave wages* . . . . .	<input type="text"/>	$\times 0.062 =$	<input type="text"/>
5a (ii) Qualified family leave wages* . . . . .	<input type="text"/>	$\times 0.062 =$	<input type="text"/>
5b Taxable social security tips . . . . .	<input type="text"/>	$\times 0.124 =$	<input type="text"/>
5c Taxable Medicare wages & tips . . . . .	<input type="text" value="21885.00"/>	$\times 0.029 =$	<input type="text" value="634.67"/>
5d Taxable wages & tips subject to Additional Medicare Tax withholding <input type="text"/>	<input type="text"/>	$\times 0.009 =$	<input type="text"/>

\*Include taxable qualified sick and family leave wages for leave taken after March 31, 2021, on line 5a. Use lines 5a(i) and 5a(ii) **only** for wages paid after March 31, 2020, for leave taken before April 1, 2021.

5e Total social security and Medicare taxes. Add Column 2 from lines 5a, 5a(i), 5a(ii), 5b, 5c, and 5d . . . . . 5e

5f Section 3121(q) Notice and Demand — Tax due on unreported tips (see instructions) . . . . . 5f

6 Total taxes before adjustments. Add lines 3, 5e, and 5f . . . . . 6

7 Current quarter's adjustment for fractions of cents . . . . . 7

8 Current quarter's adjustment for sick pay . . . . . 8

9 Current quarter's adjustments for tips and group-term life insurance . . . . . 9

10 Total taxes after adjustments. Combine lines 6 through 9 . . . . . 10

11a Qualified small business payroll tax credit for increasing research activities. Attach Form 8974 . . . . . 11a

11b Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 . . . . . 11b

11c Nonrefundable portion of employee retention credit . . . . . 11c

Name (not your trade name)  
DAVI NAILS 5330

Employer identification number (EIN)  
46-4875207

**Part 1: Answer these questions for this quarter. (continued)**

11d Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 . . . . . 11d

11e Nonrefundable portion of COBRA premium assistance credit (see instructions for applicable quarters) . . . . . 11e

11f Number of individuals provided COBRA premium assistance

11g Total nonrefundable credits. Add lines 11a, 11b, 11c, 11d, and 11e . . . . . 11g

12 Total taxes after adjustments and nonrefundable credits. Subtract line 11g from line 10 . . . . . 12

13a Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, or 944-X (SP) filed in the current quarter . . . . . 13a

13b Reserved for future use . . . . . 13b

13c Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 . . . . . 13c

13d Refundable portion of employee retention credit . . . . . 13d

13e Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 . . . . . 13e

13f Refundable portion of COBRA premium assistance credit (see instructions for applicable quarters) . . . . . 13f

13g Total deposits and refundable credits. Add lines 13a, 13c, 13d, 13e, and 13f . . . . . 13g

13h Total advances received from filing Form(s) 7200 for the quarter . . . . . 13h

13i Total deposits and refundable credits less advances. Subtract line 13h from line 13g . . . . . 13i

14 Balance due. If line 12 is more than line 13i, enter the difference and see instructions . . . . . 14

15 Overpayment. If line 13i is more than line 12, enter the difference  Check one:  Apply to next return.  Send a refund.

**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 schedule depositor, see section 11 of Pub. 15.

16 Check one:  Line 12 on this return is less than \$2,500 or line 12 on the return for the prior quarter was less than \$2,500, and you didn't incur a \$100,000 next-day deposit obligation during the current quarter. If line 12 for the prior quarter was less than \$2,500 but line 12 on this return is \$100,000 or more, you must provide a record of your federal tax liability. If you're a monthly schedule depositor, complete the deposit schedule below; if you're a semiweekly schedule depositor, attach Schedule B (Form 941). Go to Part 3.

You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month and total liability for the quarter, then go to Part 3.

Tax liability: Month 1

Month 2

Month 3

Total 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.

▶ You MUST complete all three pages of Form 941 and SIGN it.

Next ▶

Name (not your trade name)

DAVI NAILS 5330

Employer identification number (EIN)

46-4875207

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 stopped paying wages . . . . .  Check here, and enter the final date you paid wages [ ] ; also attach a statement to your return. See instructions.

18a If you're a seasonal employer and you don't have to file a return for every quarter of the year . . . . .  Check here.

18b If you're eligible for the employee retention credit solely because your business is a recovery startup business  Check here.

19 Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021 19 [ ]

20 Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021 20 [ ]

21 Qualified wages for the employee retention credit . . . . . 21 [ ]

22 Qualified health plan expenses for the employee retention credit . . . . . 22 [ ]

23 Qualified sick leave wages for leave taken after March 31, 2021 . . . . . 23 [ ]

24 Qualified health plan expenses allocable to qualified sick leave wages reported on line 23 24 [ ]

25 Amounts under certain collectively bargained agreements allocable to qualified sick leave wages reported on line 23 . . . . . 25 [ ]

26 Qualified family leave wages for leave taken after March 31, 2021 . . . . . 26 [ ]

27 Qualified health plan expenses allocable to qualified family leave wages reported on line 26 27 [ ]

28 Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on line 26 . . . . . 28 [ ]

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 BRIAN LE (602) 743-2033

Select a 5-digit personal identification number (PIN) to use when talking to the IRS. [0][0][0][7][0]

No.

Part 5: Sign here. You MUST complete all three pages of Form 941 and SIGN it.

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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.



Sign your name here

[Signature box]

Print your name here BRIAN LE

Print your title here [ ]

Date 01/27/2023

Best daytime phone [ ]

Paid Preparer Use Only

Check if you're self-employed . . . . .

Preparer's name BRIAN LE

PTIN P00489142

Preparer's signature [ ]

Date [ ]

Firm's name (or yours if self-employed) TIN NGHIA TRAVEL & INCOME TAX LLC

EIN 90-1077507

Address 4546 N 19th Ave

Phone (602) 246-7748

City Phoenix

State AZ

ZIP code 85015

# Form 941-V, Payment Voucher

## Purpose of Form


Complete Form 941-V if you're making a payment with Form 941. 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 quarter or the preceding quarter are less than \$2,500, you didn't incur a \$100,000 next-day deposit obligation during the current quarter, 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. See section 11 of Pub. 15 for deposit instructions. Don't use Form 941-V to make federal tax deposits.

 **CAUTION** Use Form 941-V when making any payment with Form 941. 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 visiting the IRS website at [www.irs.gov/EIN](http://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 2021," "2nd Quarter 2021," "3rd Quarter 2021," or "4th Quarter 2021") 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.** ✂

<b>Form 941-V</b> Department of the Treasury Internal Revenue Service		<b>Payment Voucher</b>		OMB No. 1545-0029 <span style="font-size: 2em; font-weight: bold;">2021</span>	
<b>1</b> Enter your employer identification number (EIN). 46-4875207		<b>2</b> Enter the amount of your payment. ▶ Make your check or money order payable to "United States Treasury"		Dollars	Cents
<b>3</b> Tax Period		<b>4</b> Enter your business name (individual name if sole proprietor). DAVI NAILS 5330 Enter your address. 6145 N 35TH AVE Enter your city, state, and ZIP code; or your city, foreign country name, foreign province/county, and foreign postal code. Phoenix AZ 85017			
<input type="checkbox"/> 1st Quarter	<input type="checkbox"/> 3rd Quarter				
<input type="checkbox"/> 2nd Quarter	<input checked="" type="checkbox"/> 4th Quarter				

**Worksheet 1. Credit for Qualified Sick and Family Leave Wages for Leave Taken Before April 1, 2021**

**Determine how you will complete this worksheet. (If you're a third-party payer, you must complete this worksheet for each client for which it is applicable, on a client-by-client basis.)**

If you paid qualified sick leave wages and/or qualified family leave wages this quarter for leave taken before April 1, 2021, complete Step 1 and Step 2. **Caution:** Use Worksheet 3 to figure the credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021.

<b>Step 1.</b>		<b>Determine the employer share of social security tax this quarter after it is reduced by any credit claimed on Form 8974 and any credit to be claimed on Form 5884-C and/or Form 5884-D</b>	
1a	Enter the amount of social security tax from Form 941, Part 1, <a href="#">line 5a</a> , column 2	1a	<u>2713.74</u>
1b	Enter the amount of social security tax from Form 941, Part 1, <a href="#">line 5b</a> , column 2	1b	<u>          </u>
1c	Add lines 1a and 1b	1c	<u>2713.74</u>
1d	Multiply line 1c by 50% (0.50)	1d	<u>1356.87</u>
1e	If you're a third-party payer of sick pay that isn't an agent and you're claiming credits for amounts paid to your employees, enter the employer share of social security tax included on Form 941, Part 1, <a href="#">line 8</a> (enter as a positive number)	1e	<u>          </u>
1f	Subtract line 1e from line 1d	1f	<u>1356.87</u>
1g	If you received a Section 3121(q) Notice and Demand during the quarter, enter the amount of the employer share of social security tax from the notice	1g	<u>          </u>
1h	<b>Employer share of social security tax.</b> Add lines 1f and 1g	1h	<u>1356.87</u>
1i	Enter the amount from Form 941, Part 1, <a href="#">line 11a</a> (credit from Form 8974)	1i	<u>          </u>
1j	Enter the amount to be claimed on Form 5884-C, line 11, for this quarter	1j	<u>          </u>
1j(i)	Enter the amount to be claimed on Form 5884-D, line 12, for this quarter	1j(i)	<u>          </u>
1k	<b>Total nonrefundable credits already used against the employer share of social security tax.</b> Add lines 1i, 1j, and 1j(i)	1k	<u>          </u>
1l	<b>Employer share of social security tax remaining.</b> Subtract line 1k from line 1h	1l	<u>1356.87</u>
<b>Step 2.</b>		<b>Figure the sick and family leave credit</b>	
2a	Qualified sick leave wages reported on Form 941, Part 1, <a href="#">line 5a(i)</a> , column 1	2a	<u>          </u>
2a(i)	Qualified sick leave wages included on Form 941, Part 1, line 5c, but not included on Form 941, Part 1, line 5a(i), column 1, because the wages reported on that line were limited by the social security wage base	2a(i)	<u>          </u>
2a(ii)	Total qualified sick leave wages. Add lines 2a and 2a(i)	2a(ii)	<u>          </u>
2a(iii)	Qualified sick leave wages excluded from the definition of employment under sections 3121(b)(1)-(22)	2a(iii)	<u>          </u>
2b	Qualified health plan expenses allocable to qualified sick leave wages (Form 941, Part 3, <a href="#">line 19</a> )	2b	<u>          </u>
2c	Employer share of Medicare tax on qualified sick leave wages. Multiply line 2a(ii) by 1.45% (0.0145)	2c	<u>          </u>
2d	<b>Credit for qualified sick leave wages.</b> Add lines 2a(ii), 2a(iii), 2b, and 2c	2d	<u>          </u>
2e	Qualified family leave wages reported on Form 941, Part 1, <a href="#">line 5a(ii)</a> , column 1	2e	<u>          </u>
2e(i)	Qualified family leave wages included on Form 941, Part 1, line 5c, but not included on Form 941, Part 1, line 5a(ii), column 1, because the wages reported on that line were limited by the social security wage base	2e(i)	<u>          </u>
2e(ii)	Total qualified family leave wages. Add lines 2e and 2e(i)	2e(ii)	<u>          </u>
2e(iii)	Qualified family leave wages excluded from the definition of employment under sections 3121(b)(1)-(22)	2e(iii)	<u>          </u>
2f	Qualified health plan expenses allocable to qualified family leave wages (Form 941, Part 3, <a href="#">line 20</a> )	2f	<u>          </u>
2g	Employer share of Medicare tax on qualified family leave wages. Multiply line 2e(ii) by 1.45% (0.0145)	2g	<u>          </u>
2h	<b>Credit for qualified family leave wages.</b> Add lines 2e(ii), 2e(iii), 2f, and 2g	2h	<u>          </u>
2i	<b>Credit for qualified sick and family leave wages.</b> Add lines 2d and 2h	2i	<u>          </u>
2j	<b>Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021.</b> Enter the smaller of line 1l or line 2i. Enter this amount on Form 941, Part 1, line 11b	2j	<u>          </u>
2k	<b>Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021.</b> Subtract line 2j from line 2i and enter this amount on Form 941, Part 1, line 13c	2k	<u>          </u>

**Worksheet 3. Credit for Qualified Sick and Family Leave Wages for Leave Taken After March 31, 2021, and Before October 1, 2021**

**Determine how you will complete this worksheet. (If you're a third-party payer, you must complete this worksheet for each client for which it is applicable, on a client-by-client basis.)**

If you paid qualified sick leave wages and/or qualified family leave wages this quarter for leave taken after March 31, 2021, and before October 1, 2021, complete Step 1 and Step 2. **Caution:** Use Worksheet 1 to figure the credit for qualified sick and family leave wages for leave taken before April 1, 2021.

<b>Step 1. Determine the employer share of Medicare tax</b>			
1a	Enter the amount of Medicare tax from Form 941, Part 1, <a href="#">line 5c</a> , column 2	1a	<u>634.67</u>
1b	Multiply line 1a by 50% (0.50)	1b	<u>317.34</u>
1c	If you're a third-party payer of sick pay that isn't an agent and you're claiming credits for amounts paid to your employees, enter the employer share of Medicare tax included on Form 941, Part 1, <a href="#">line 8</a> (enter as a positive number)	1c	_____
1d	Subtract line 1c from line 1b	1d	<u>317.34</u>
1e	If you received a Section 3121(q) Notice and Demand during the quarter, enter the amount of the employer share of Medicare tax from the notice	1e	_____
1f	<b>Employer share of Medicare tax.</b> Add lines 1d and 1e	1f	<u>317.34</u>
<b>Step 2. Figure the sick and family leave credit</b>			
2a	Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 941, Part 3, <a href="#">line 23</a> )	2a	_____
2a(i)	Qualified sick leave wages included on Form 941, Part 3, line 23, that were not included as wages reported on Form 941, Part 1, lines 5a and 5c, because the qualified sick leave wages were excluded from the definition of employment under sections 3121(b)(1)–(22)	2a(i)	_____
2a(ii)	Subtract line 2a(i) from line 2a	2a(ii)	_____
2a(iii)	Qualified sick leave wages included on Form 941, Part 3, line 23, that were not included as wages reported on Form 941, Part 1, line 5a, because the qualified sick leave wages were limited by the social security wage base	2a(iii)	_____
2a(iv)	Subtract line 2a(iii) from line 2a(ii)	2a(iv)	_____
2b	Qualified health plan expenses allocable to qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 941, Part 3, <a href="#">line 24</a> )	2b	_____
2c	Amounts under certain collectively bargained agreements allocable to qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 941, Part 3, <a href="#">line 25</a> )	2c	_____
2d	Employer share of social security tax on qualified sick leave wages. Multiply line 2a(iv) by 6.2% (0.062)	2d	_____
2e	Employer share of Medicare tax on qualified sick leave wages. Multiply line 2a(ii) by 1.45% (0.0145)	2e	_____
2f	<b>Credit for qualified sick leave wages.</b> Add lines 2a, 2b, 2c, 2d, and 2e	2f	_____
2g	Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 941, Part 3, <a href="#">line 26</a> )	2g	_____
2g(i)	Qualified family leave wages included on Form 941, Part 3, line 26, that were not included as wages reported on Form 941, Part 1, lines 5a and 5c, because the qualified family leave wages were excluded from the definition of employment under sections 3121(b)(1)–(22)	2g(i)	_____
2g(ii)	Subtract line 2g(i) from line 2g	2g(ii)	_____
2g(iii)	Qualified family leave wages included on Form 941, Part 3, line 26, that were not included as wages reported on Form 941, Part 1, line 5a, because the qualified family leave wages were limited by the social security wage base	2g(iii)	_____
2g(iv)	Subtract line 2g(iii) from line 2g(ii)	2g(iv)	_____
2h	Qualified health plan expenses allocable to qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 941, Part 3, <a href="#">line 27</a> )	2h	_____
2i	Amounts under certain collectively bargained agreements allocable to qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 941, Part 3, <a href="#">line 28</a> )	2i	_____
2j	Employer share of social security tax on qualified family leave wages. Multiply line 2g(iv) by 6.2% (0.062)	2j	_____
2k	Employer share of Medicare tax on qualified family leave wages. Multiply line 2g(ii) by 1.45% (0.0145)	2k	_____
2l	<b>Credit for qualified family leave wages.</b> Add lines 2g, 2h, 2i, 2j, and 2k	2l	_____
2m	<b>Credit for qualified sick and family leave wages.</b> Add lines 2f and 2l	2m	_____
2n	<b>For second quarter of 2021 only,</b> enter any employee retention credit claimed under section 2301 of the CARES Act (from Worksheet 2, line 2d) with respect to any wages taken into account for the credit for qualified sick and family leave wages for the quarter	2n	_____
2o	Enter any credit claimed under section 41 for increasing research activities with respect to any wages taken into account for the credit for qualified sick and family leave wages	2o	_____
2p	Add lines 2n and 2o	2p	_____
2q	<b>Credit for qualified sick and family leave wages after adjusting for other credits.</b> Subtract line 2p from line 2m	2q	_____
2r	<b>Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021.</b> Enter the smaller of line 1f or line 2q. Enter this amount on Form 941, Part 1, line 11d	2r	=====
2s	<b>Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021.</b> Subtract line 2r from line 2q and enter this amount on Form 941, Part 1, line 13e	2s	=====

**Worksheet 4. Employee Retention Credit for Third and Fourth Quarters of 2021 Only (Qualified Wages Paid After June 30, 2021)**

**Determine how you will complete this worksheet. (If you're a third-party payer, you must complete this worksheet for each client for which it is applicable, on a client-by-client basis.)**

If you paid qualified wages after June 30, 2021, for purposes of the employee retention credit, complete Step 1 and Step 2. If you're claiming a credit for qualified sick and family leave wages in this quarter for leave taken after March 31, 2021, complete Worksheet 3 before starting this worksheet.

**Caution:** Use Worksheet 2 to figure the employee retention credit for qualified wages paid in the second quarter of 2021.

**Step 1. Determine the employer share of Medicare tax**

1a	If you completed Worksheet 3 to claim a credit for qualified sick and family leave wages for leave taken after March 31, 2021, enter the amount from Worksheet 3, Step 1, line 1f, and go to Step 2. If you're not claiming a credit for qualified sick and family leave wages for leave taken after March 31, 2021, continue by completing lines 1b–1g below and then go to Step 2			1a	_____
1b	Enter the amount of Medicare tax from Form 941, Part 1, <a href="#">line 5c</a> , column 2	1b	<u>634.67</u>		
1c	Multiply line 1b by 50% (0.50)	1c	<u>317.34</u>		
1d	If you're a third-party payer of sick pay that isn't an agent and you're claiming credits for amounts paid to your employees, enter the employer share of Medicare tax included on Form 941, Part 1, <a href="#">line 8</a> (enter as a positive number)	1d	_____		
1e	Subtract line 1d from line 1c	1e	<u>317.34</u>		
1f	If you received a Section 3121(q) Notice and Demand during the quarter, enter the amount of the employer share of Medicare tax from the notice	1f	_____		
1g	<b>Employer share of Medicare tax.</b> Add lines 1e and 1f			1g	<u>317.34</u>

**Step 2. Figure the employee retention credit**

**Caution:** Under the Infrastructure Act, you must be a recovery startup business to claim the employee retention credit for qualified wages paid after September 30, 2021, and before January 1, 2022 (fourth quarter 2021). The total amount included on lines 2a and 2b can't exceed \$10,000 per employee each quarter.

2a	Qualified wages (excluding qualified health plan expenses) for the employee retention credit (Form 941, Part 3, <a href="#">line 21</a> )	2a	_____		
2b	Qualified health plan expenses allocable to qualified wages for the employee retention credit (Form 941, Part 3, <a href="#">line 22</a> )	2b	_____		
2c	Add lines 2a and 2b	2c	_____		
2d	<b>Retention credit.</b> Multiply line 2c by 70% (0.70). If you qualify for the employee retention credit <b>solely</b> because your business is a recovery startup business, don't enter more than \$50,000 per quarter			2d	_____
2e	Enter the amount of the employer share of Medicare tax from Step 1, line 1a, or, if applicable, Step 1, line 1g	2e	<u>317.34</u>		
2f	Enter any amount of the nonrefundable portion of the credit for qualified sick and family leave wages for leave taken after March 31, 2021, from Worksheet 3, Step 2, line 2r	2f	_____		
2g	Subtract line 2f from line 2e	2g	<u>317.34</u>		
2h	<b>Nonrefundable portion of employee retention credit.</b> Enter the smaller of line 2d or line 2g. Enter this amount on Form 941, Part 1, line 11c			2h	=====
2i	<b>Refundable portion of employee retention credit.</b> Subtract line 2h from line 2d and enter this amount on Form 941, Part 1, line 13d			2i	=====

**Determine how you will complete this worksheet. (If you're a third-party payer, you must complete this worksheet for each client for which it is applicable, on a client-by-client basis. If you're a third-party payer that is treated as the person to whom premiums are payable, you must complete this worksheet for yourself as well.)**

If you provided COBRA premium assistance in the quarter, complete Step 1 and Step 2. If you're claiming the credit for qualified sick and family leave wages this quarter for leave taken after March 31, 2021, complete Worksheet 3 before starting this worksheet. If you're claiming this credit for the third or fourth quarter of 2021 and you are also claiming an employee retention credit for wages paid in the same quarter of 2021, complete Worksheet 4 before starting this worksheet.

**Step 1. Determine the employer share of Medicare tax**

1a	If you completed Worksheet 3 or Worksheet 4, enter the amount listed on Worksheet 3, line 1f, or Worksheet 4, line 1a or 1g (as applicable). If you're not claiming either of these credits this quarter, continue by completing lines 1b–1g below and then go to Step 2		1a	_____
1b	Enter the amount of Medicare tax from Form 941, Part 1, <u>line 5c</u> , column 2	1b	<u>634.67</u>	
1c	Multiply line 1b by 50% (0.50)	1c	<u>317.34</u>	
1d	If you're a third-party payer of sick pay that isn't an agent and you're claiming credits for amounts paid to your employees, enter the employer share of Medicare tax included on Form 941, Part 1, <u>line 8</u> (enter as a positive number)	1d	_____	
1e	Subtract line 1d from line 1c	1e	<u>317.34</u>	
1f	If you received a Section 3121(q) Notice and Demand during the quarter, enter the amount of the employer share of Medicare tax from the notice	1f	_____	
1g	<b>Employer share of Medicare tax.</b> Add lines 1e and 1f	1g	<u>317.34</u>	

**Step 2. Figure the COBRA premium assistance credit**

2a	Enter the COBRA premium assistance that you provided this quarter	2a	_____
2b	Enter the amount of the employer share of Medicare tax from Step 1, line 1a, or, if applicable, Step 1, line 1g	2b	<u>317.34</u>
2c	Enter any amount of the nonrefundable portion of the credit for qualified sick and family leave wages for leave taken after March 31, 2021, from Worksheet 3, Step 2, line 2r	2c	_____
2d	Enter any amount of the nonrefundable portion of the employee retention credit from Worksheet 4, Step 2, line 2h	2d	_____
2e	<b>Other nonrefundable credits used against the employer share of Medicare tax.</b> Add lines 2c and 2d	2e	_____
2f	Subtract line 2e from line 2b	2f	<u>317.34</u>
2g	<b>Nonrefundable portion of the COBRA premium assistance credit.</b> Enter the smaller of line 2a or line 2f. Enter this amount on Form 941, Part 1, line 11e	2g	_____
2h	<b>Refundable portion of the COBRA premium assistance credit.</b> Subtract line 2g from line 2a and enter this amount on Form 941, Part 1, line 13f	2h	_____