

Specific item and line instructions for completing Form 4668:

Return form number - enter 941, 942, or 943.

Name and address of employer - self explanatory.

Employer Identification number - self explanatory.

Calendar year - self explanatory.

Total tax plus penalty, or (decrease) in tax - enter the total amount of lines 13 through 16.

Last quarter of this examination - enter the last quarter of the latest calendar year being examined.

Note: if multiple years are being examined, the same entry would appear on each Form 4668.

Examination discussed with - self explanatory.

Agreed or unagreed - check applicable block.

Line

1. Enter the combine employer/employee social security and medicare rates (IRC 3101 and 3111) in column (a) and the amount of the wage adjustment in columns (b) through (e).
2. Enter the applicable social security and medicare rates under IRC 3509(a) in column (a) and the amount of wage adjustment in columns (b) through (e).
3. Enter the applicable social security and medicare rates under IRC 3509(b) in column (a) and the amount of wage adjustment in columns (b) through (e).
4. Enter the applicable social security and medicare rates (IRC 3101 and 3111 (if applicable)) in column (a) and the amount of the adjustment in columns (b) through (e).
5. Enter the applicable income tax withholding rate in column (a) and the amount of the wage adjustment in columns (b) through (e).
6. Enter the applicable income tax withholding rate under IRC 3509 in column (a) and the amount of the wage adjustment in columns (b) through (e).
7. Enter the applicable rate in column (a) and the amount of the payments subject to backup withholding in columns (b) through (e).
8. Use for any adjustment which does not affect an employee's social security or medicare wages.
9. Use for any adjustment which does not affect an employee's income tax withholding wages.
10. Compute the social security and medicare taxes for lines 1, 2, 3, or 4, and adjustment for any amounts on line 8.
11. Compute the income tax withholding for lines 5 or 6, and adjust for any amounts on line 9.
12. Compute the backup withholding for line 7.
13. Enter the total of lines 10 and 11, or the total of line 12.
14. Enter the amount of penalty under IRC 6651.
15. Enter the amount of penalty under IRC 6656.
16. Enter IRC section number in space provided for any other penalty and the amount of the penalty in columns (b) through (e).
17. Enter the maximum amount of tax subject to the provisions of IRC 3402(d). If not applicable, enter "NONE." Tax from line 6 (IRC 3509) Not Abatable.

Enter the calendar year and the number of employees in the spaces provided in the statement regarding filing Form W-2c. Complete the mailing address.