

Form **941 for 2021: Employer's QUARTERLY Federal Tax Return**
(Rev. June 2021) Department of the Treasury — Internal Revenue Service

951121
OMB No. 1545-0029

Employer identification number (EIN) **3 5 - 2 0 1 9 1 2 9**

Name (not your trade name) **CIMCOR INC**

Trade name (if any)

Address **8252 VIRGINIA ST STE C**
Number Street Suite or room number

MERRILLVILLE **IN** **46410**
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 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	17
2	Wages, tips, and other compensation	2	448023.51
3	Federal income tax withheld from wages, tips, and other compensation	3	77469.38
4	If no wages, tips, and other compensation are subject to social security or Medicare tax	<input type="checkbox"/>	Check and go to line 6.

	Column 1		Column 2	
5a	Taxable social security wages*	390605.58	$\times 0.124 =$	48435.09
5a (i)	Qualified sick leave wages*		$\times 0.062 =$	
5a (ii)	Qualified family leave wages*		$\times 0.062 =$	
5b	Taxable social security tips		$\times 0.124 =$	
5c	Taxable Medicare wages & tips	438133.52	$\times 0.029 =$	12705.87
5d	Taxable wages & tips subject to Additional Medicare Tax withholding		$\times 0.009 =$	
5e	Total social security and Medicare taxes. Add Column 2 from lines 5a, 5a(i), 5a(ii), 5b, 5c, and 5d			5e 61140.96
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 138610.34
7	Current quarter's adjustment for fractions of cents			7 0.04
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 138610.38
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

*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.

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

Next ►

Name (not your trade name)

CIMCOR INC

Employer identification number (EIN)

35-2019129

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	<input type="text"/>
11e	Nonrefundable portion of COBRA premium assistance credit (see instructions for applicable quarters)	11e	<input type="text"/>
11f	Number of individuals provided COBRA premium assistance		<input type="text"/>
11g	Total nonrefundable credits. Add lines 11a, 11b, 11c, 11d, and 11e	11g	<input type="text"/>
12	Total taxes after adjustments and nonrefundable credits. Subtract line 11g from line 10	12	<input type="text" value="138610.38"/>
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	<input type="text" value="138610.38"/>
13b	Reserved for future use	13b	<input type="text"/>
13c	Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	13c	<input type="text"/>
13d	Refundable portion of employee retention credit	13d	<input type="text"/>
13e	Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021	13e	<input type="text"/>
13f	Refundable portion of COBRA premium assistance credit (see instructions for applicable quarters)	13f	<input type="text"/>
13g	Total deposits and refundable credits. Add lines 13a, 13c, 13d, 13e, and 13f	13g	<input type="text" value="138610.38"/>
13h	Total advances received from filing Form(s) 7200 for the quarter	13h	<input type="text"/>
13i	Total deposits and refundable credits less advances. Subtract line 13h from line 13g	13i	<input type="text" value="138610.38"/>
14	Balance due. If line 12 is more than line 13i, enter the difference and see instructions	14	<input type="text"/>
15	Overpayment. If line 13i is more than line 12, enter the difference		<input type="text"/> Check one: <input type="checkbox"/> Apply to next return. <input type="checkbox"/> 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)

CIMCOR INC

Employer identification number (EIN)

35-2019129

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

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

☒ 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

Print your
name here

Craig Boelte

Print your
title here

Reporting Agent

Date 7/31/2021

Best daytime phone

Paid Preparer Use Only

Check if you're self-employed ☐

Preparer's name Craig Boelte

PTIN

Preparer's signature

Date 7/31/2021

Firm's name (or yours if self-employed) Paycom Payroll LLC

EIN 26-0302465

Address 7501 W Memorial Rd

Phone (405) 722-6900

City Oklahoma City

State OK

ZIP code 73142

Schedule B (Form 941):

960311

Report of Tax Liability for Semiweekly Schedule Depositors

OMB No. 1545-0029

(Rev. January 2017)

Department of the Treasury — Internal Revenue Service

Employer identification number (EIN)

3	5	-	2	0	1	9	1	2	9
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Name (not your trade name)

CIMCOR INC									
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Calendar year

2	0	2	1
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 (Also check quarter)**Report for this Quarter...**

(Check one.)

- ☐ 1: January, February, March
- ☒ 2: April, May, June
- ☐ 3: July, August, September
- ☐ 4: October, November, December

Use this schedule to show your TAX LIABILITY for the quarter; don't use it to show your deposits. When you file this form with Form 941 or Form 941-SS, don't change your tax liability by adjustments reported on any Forms 941-X or 944-X. You must fill out this form and attach it to Form 941 or Form 941-SS if you're a semiweekly schedule depositor or became one because your accumulated tax liability on any day was \$100,000 or more. Write your daily tax liability on the numbered space that corresponds to the date wages were paid. See Section 11 in Pub. 15 for details.

Month 1

1		9		17		25	
2	12493.63	10		18		26	
3		11		19		27	
4		12		20		28	
5		13		21		29	
6		14		22		30	12446.33
7		15		23		31	
8		16	13632.67	24			

Tax liability for Month 1

38572.63

Month 2

1		9		17		25	
2		10		18		26	
3		11		19		27	
4		12		20		28	12668.66
5		13		21		29	
6		14	61497.81	22		30	
7		15		23		31	
8		16		24			

Tax liability for Month 2

74166.47

Month 3

1		9		17		25	12825.50
2		10		18		26	
3		11	13045.78	19		27	
4		12		20		28	
5		13		21		29	
6		14		22		30	
7		15		23		31	
8		16		24			

Tax liability for Month 3

25871.28

Fill in your total liability for the quarter (Month 1 + Month 2 + Month 3) ▶

Total must equal line 12 on Form 941 or Form 941-SS.**Total liability for the quarter**

138610.38

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

Keep for Your Records 

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.

Step 1. 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	
1a	Enter the amount of social security tax from Form 941, Part 1, line 5a, column 2 1a 48435.09
1b	Enter the amount of social security tax from Form 941, Part 1, line 5b, column 2 1b
1c	Add lines 1a and 1b 1c 48435.09
1d	Multiply line 1c by 50% (0.50) 1d 24217.54
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, line 8 (enter as a positive number) 1e
1f	Subtract line 1e from line 1d 1f 24217.54
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
1h	Employer share of social security tax. Add lines 1f and 1g 1h 24217.54
1i	Enter the amount from Form 941, Part 1, line 11a (credit from Form 8974) 1i
1j	Enter the amount to be claimed on Form 5884-C, line 11, for this quarter 1j
1j(i)	Enter the amount to be claimed on Form 5884-D, line 12, for this quarter 1j(i)
1k	Total nonrefundable credits already used against the employer share of social security tax. Add lines 1i, 1j, and 1j(i) 1k
1l	Employer share of social security tax remaining. Subtract line 1k from line 1h 1l 24217.54
Step 2. Figure the sick and family leave credit	
2a	Qualified sick leave wages reported on Form 941, Part 1, line 5a(i), column 1 2a
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)
2a(ii)	Total qualified sick leave wages. Add lines 2a and 2a(i) 2a(ii)
2a(iii)	Qualified sick leave wages excluded from the definition of employment under sections 3121(b)(1)-(22) 2a(iii)
2b	Qualified health plan expenses allocable to qualified sick leave wages (Form 941, Part 3, line 19) 2b
2c	Employer share of Medicare tax on qualified sick leave wages. Multiply line 2a(ii) by 1.45% (0.0145) 2c
2d	Credit for qualified sick leave wages. Add lines 2a(ii), 2a(iii), 2b, and 2c 2d
2e	Qualified family leave wages reported on Form 941, Part 1, line 5a(ii), column 1 2e
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)
2e(ii)	Total qualified family leave wages. Add lines 2e and 2e(i) 2e(ii)
2e(iii)	Qualified family leave wages excluded from the definition of employment under sections 3121(b)(1)-(22) 2e(iii)
2f	Qualified health plan expenses allocable to qualified family leave wages (Form 941, Part 3, line 20) 2f
2g	Employer share of Medicare tax on qualified family leave wages. Multiply line 2e(ii) by 1.45% (0.0145) 2g
2h	Credit for qualified family leave wages. Add lines 2e(ii), 2e(iii), 2f, and 2g 2h
2i	Credit for qualified sick and family leave wages. Add lines 2d and 2h 2i
2j	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021. Enter the smaller of line 1l or line 2i. Enter this amount on Form 941, Part 1, line 11b 2j
2k	Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021. Subtract line 2j from line 2i and enter this amount on Form 941, Part 1, line 13c 2k

Worksheet 2. Employee Retention Credit for the Second Quarter of 2021 Only (Wages Paid After March 31, 2021, and Before July 1, 2021)

Keep for Your Records 

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 March 31, 2021, and before July 1, 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 the second quarter of 2021 for leave taken before April 1, 2021, complete Worksheet 1 before starting this worksheet. **Caution:** Use Worksheet 4 to figure the employee retention credit for qualified wages paid in the third and fourth quarters of 2021.

Step 1.		Determine the employer share of social security tax for the second quarter of 2021 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	
1a	If you completed Worksheet 1 for the second quarter of 2021 to claim a credit for qualified sick and family leave wages for leave taken before April 1, 2021, enter the amount from Worksheet 1, Step 1, line 1l, and go to Step 2. If you're not claiming a credit for qualified sick and family leave wages for leave taken before April 1, 2021, continue by completing lines 1b–1n below and then go to Step 2	1a	<u>24217.54</u>
1b	Enter the amount of social security tax from Form 941, Part 1, line 5a, column 2	1b	_____
1c	Enter the amount of social security tax from Form 941, Part 1, line 5b, column 2	1c	_____
1d	Add lines 1b and 1c	1d	_____
1e	Multiply line 1d by 50% (0.50)	1e	_____
1f	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, line 8 (enter as a positive number)	1f	_____
1g	Subtract line 1f from line 1e	1g	_____
1h	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	1h	_____
1i	Employer share of social security tax. Add lines 1g and 1h	1i	_____
1j	Enter the amount from Form 941, Part 1, line 11a (credit from Form 8974)	1j	_____
1k	Enter the amount to be claimed on Form 5884-C, line 11, for this quarter	1k	_____
1l	Enter the amount to be claimed on Form 5884-D, line 12, for this quarter	1l	_____
1m	Total nonrefundable credits already used against the employer share of social security tax. Add lines 1j, 1k, and 1l	1m	_____
1n	Employer share of social security tax remaining. Subtract line 1m from line 1i	1n	_____
Step 2.		Figure the employee retention credit for the second quarter of 2021	
Caution: The total amount included on lines 2a and 2b can't exceed \$10,000 per employee.			
2a	Qualified wages (excluding qualified health plan expenses) for the employee retention credit (Form 941, Part 3, line 21)	2a	_____
2b	Qualified health plan expenses allocable to qualified wages for the employee retention credit (Form 941, Part 3, line 22)	2b	_____
2c	Add lines 2a and 2b	2c	_____
2d	Retention credit. Multiply line 2c by 70% (0.70)	2d	_____
2e	Enter the amount of the employer share of social security tax from Step 1, line 1a, or, if applicable, Step 1, line 1n	2e	<u>24217.54</u>
2f	Enter any second quarter amount of the nonrefundable portion of the credit for qualified sick and family leave wages for leave taken before April 1, 2021, from Worksheet 1, Step 2, line 2j	2f	_____
2g	Subtract line 2f from line 2e	2g	<u>24217.54</u>
2h	Nonrefundable portion of employee retention credit. Enter the smaller of line 2d or line 2g. Enter this amount on Form 941, Part 1, line 11c	2h	=====
2i	Refundable portion of employee retention credit. Subtract line 2h from line 2d and enter this amount on Form 941, Part 1, line 13d	2i	=====

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

Keep for Your Records 

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, 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.

Step 1. Determine the employer share of Medicare tax		
1a	Enter the amount of Medicare tax from Form 941, Part 1, <u>line 5c</u> , column 2	1a <u>12705.87</u>
1b	Multiply line 1a by 50% (0.50)	1b <u>6352.94</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, <u>line 8</u> (enter as a positive number)	1c _____
1d	Subtract line 1c from line 1b	1d <u>6352.94</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	Employer share of Medicare tax. Add lines 1d and 1e	1f <u>6352.94</u>
Step 2. Figure the sick and family leave credit		
2a	Qualified sick leave wages for leave taken after March 31, 2021 (Form 941, Part 3, <u>line 23</u>)	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 2(a)	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 (Form 941, Part 3, <u>line 24</u>)	2b _____
2c	Amounts under certain collectively bargained agreements allocable to qualified sick leave for leave taken after March 31, 2021 (Form 941, Part 3, <u>line 25</u>)	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	Credit for qualified sick leave wages. Add lines 2a, 2b, 2c, 2d, and 2e	2f _____
2g	Qualified family leave wages for leave taken after March 31, 2021 (Form 941, Part 3, <u>line 26</u>)	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 2(g)	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 (Form 941, Part 3, <u>line 27</u>)	2h _____
2i	Amounts under certain collectively bargained agreements allocable to qualified family leave for leave taken after March 31, 2021 (Form 941, Part 3, <u>line 28</u>)	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	Credit for qualified family leave wages. Add lines 2g, 2h, 2i, 2j, and 2k	2l _____
2m	Credit for qualified sick and family leave wages. Add lines 2f and 2l	2m _____
2n	For second quarter of 2021 only. 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	Credit for qualified sick and family leave wages after adjusting for other credits. Subtract line 2p from line 2m	2q _____
2r	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021. Enter the smaller of line 1f or line 2q. Enter this amount on Form 941, Part 1, line 11d	2r _____
2s	Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021. Subtract line 2r from line 2q and enter this amount on Form 941, Part 1, line 13e	2s _____

Worksheet 5. COBRA Premium Assistance Credit

Keep for Your Records



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	<u>6352.94</u>
1b	Enter the amount of Medicare tax from Form 941, Part 1, line 5c, column 2	1b	_____
1c	Multiply line 1b by 50% (0.50)	1c	_____
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, line 8 (enter as a positive number)	1d	_____
1e	Subtract line 1d from line 1c	1e	_____
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	Employer share of Medicare tax. Add lines 1e and 1f	1g	_____

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>6352.94</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	Other nonrefundable credits used against the employer share of Medicare tax. Add lines 2c and 2d	2e	_____
2f	Subtract line 2e from line 2b	2f	<u>6352.94</u>
2g	Nonrefundable portion of the COBRA premium assistance credit. Enter the smaller of line 2a or line 2f. Enter this amount on Form 941, Part 1, line 11e	2g	=====
2h	Refundable portion of the COBRA premium assistance credit. Subtract line 2g from line 2a and enter this amount on Form 941, Part 1, line 13f	2h	=====