

# FEDERAL TAX DEPOSIT COUPON BOOK

OMB No. 1545-0257

For Privacy Act and Paperwork  
Reduction Act Notice, see instructions.



*for Business*

File Online!

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Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Form 8109 (Rev. 12-2006)  
Catalog Number 610440

**EFTPS**<sup>™</sup>  
Electronic Federal Tax Payment System

The easy way  
to pay  
your taxes  
electronically  
**1-800-555-4477**

**DRAFT**

*Not For Public Use*

**First** check your name and employer identification number. If you need to make a change, see page 1 of the instructions.

**Caution.** Use all coupons in a book **before** using a new book.

**What's new.** The oval for Form 990-C has been deleted. Form 990-C has been replaced by Form 1120-C, U.S. Income Tax Return for Cooperative Associations. Filers of Form 1120-C must use the 1120 oval when completing Form 8109.

The type of tax ovals for the 1120, 1042, and 944 have been moved on the coupon. Read the type of tax to the right of the oval before you darken the oval.

**Note.** Entries must be made in pencil. Use soft lead (for example, a #2 pencil) so that your entries can be read more accurately by the optical scanning equipment. You cannot use photocopies of the coupons to make deposits. Do not staple, tape, or fold the coupons.

**Purpose of form.** If you do not use the Electronic Federal Tax Payment System (EFTPS), use the Form 8109 deposit coupons in this book to make deposits of the taxes listed on page 2 through the Federal Tax Deposit System. To determine whether you must use EFTPS, see the instructions for your tax return or Pub. 15 (Circular E), Employer's Tax Guide. Do not use these coupons to deposit delinquent taxes assessed by the IRS. Pay those taxes directly to the IRS or by EFTPS.

**Electronic deposit option.** EFTPS is a fast and easy way to make all federal tax payments by phone or personal computer. You may enroll in EFTPS voluntarily. For more information or to enroll in EFTPS, go to [www.eftps.gov](http://www.eftps.gov) or call 1-800-555-4477.

**How to indicate changes to the coupon.** If your employer identification number (EIN) is incorrect, mark the "X" on the deposit coupon, cross out the incorrect EIN, and write in the correct EIN. Make name changes or corrections in a similar manner. You will receive new coupons in 5 to 6 weeks. Any deposit coupons you use before receiving the new coupons should be corrected in the same manner.

**Address change.** If you are changing only your address (for example, if you want your coupons sent to a different address), continue to use the coupons you have. Show a change of address on Form 8109-C, FTD Address Change. A new FTD coupon book will be issued; however, you may continue to use the old coupons until you receive the new book. **Note.** This address change only changes the address on the FTD coupons. It does not change your IRS account address (the address the IRS uses to send your tax forms, refunds, and notices to you). If you want to change your account address, other than for FTD coupons, use Form 8822, Change of Address.

**Automatic resupply.** This FTD coupon book is designed so that the FTD coupon books will be sent automatically to you. If you must make an FTD deposit and you do not have a deposit coupon, call 1-800-829-4933 and provide the following information: business name, address where you

(continued on page 3)

want the coupon books sent, number of coupon books, and EIN. Also include the month in which your tax year ends if you have a Form 1120, 990-PF (with net investment income), 990-T, or 2438 filing requirement.

**Amount of deposit.** Enter the amount of the deposit in the space provided. Enter the amount legibly, forming the characters as shown below:

--	--	--	--	--	--	--	--	--	--

Handprint money amounts without using dollar signs, commas, a decimal point, or leading zeros. If the deposit is for whole dollars only, enter "00" in the CENTS boxes. For example, a deposit of \$7,635.22 would be entered like this:

DOLLARS							CENTS		
7	6	3	5	.	2	2			

**TYPES OF TAX**

- Form 941** Employer's QUARTERLY Federal Tax Return (includes Forms 941-M, 941-PR, and 941-SS)
- Form 943** Employer's Annual Tax Return for Agricultural Employees
- Form 944** Employer's ANNUAL Federal Tax Return (includes Forms 944-PR, 944(SP), and 944-SS)
- Form 945** Annual Return of Withheld Federal Income Tax
- Form 720** Quarterly Federal Excise Tax Return
- Form CT-1** Employer's Annual Railroad Retirement Tax Return
- Form 940** Employer's Annual Federal Unemployment (FUTA) Tax Return (includes Form 940-PR)
- Form 1120** U.S. Corporation Income Tax Return (includes Form 1120 series of returns, such as new Form 1120-C, and Form 2438)
- Form 990-T** Exempt Organization Business Income Tax Return
- Form 990-PF** Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation
- Form 1042** Annual Withholding Tax Return for U.S. Source Income of Foreign Persons

**Marking the proper tax period for payroll taxes and withholding** (Forms 941, 940, 943, 944, 945, CT-1, and 1042). If your liability was incurred during:

January 1 through March 31, darken the 1st quarter space.

April 1 through June 30, darken the 2nd quarter space.

July 1 through September 30, darken the 3rd quarter space.

October 1 through December 31, darken the 4th quarter space.

**Note.** If the liability was incurred during one quarter and deposited in another quarter, darken the space for the quarter in which the tax liability was incurred. For example, if the liability was incurred in March and deposited in April, darken the 1st quarter space.

**Excise taxes.** For Form 720, follow the instructions above for Forms 941, 940, etc. For Form 990-PF, with net investment income, follow the instructions below for Forms 1120, 990-T, and 2438.

**Income taxes** (Forms 1120, 990-T, and 2438). To make estimated income tax deposits for the current tax year for any quarter, darken only the 1st quarter space.

**Example 1.** If your tax year ends on December 31, 2007, and a deposit for 2007 is being made between January 1 and December 31, 2007, darken the 1st quarter space.

**Example 2.** If your tax year ends on June 30, 2007, and a deposit for that fiscal year is being made between July 1, 2006, and June 30, 2007, darken the 1st quarter space.

To make deposits for the prior tax year for any quarter, darken only the 4th quarter space. This includes:

Deposits of balance due shown on the return (Forms 1120, 990-T, and 990-PF).

Deposits of balance due shown on Form 7004, Application for Automatic 6-Month Extension of Time To File Certain Business Income Tax, Information, and Other Returns (be sure to darken the 1120 or 1042 space as appropriate).

Deposits of balance due (Forms 990-T and 990-PF filers) shown on Form 8868, Application for Extension of Time To File an Exempt Organization Return (be sure to darken the 990-T or 990-PF space as appropriate).

Deposits of tax due shown on Form 2438, Undistributed Capital Gains Tax Return (darken the 1120 space).

**Example 1.** If your tax year ends on December 31, 2006, and a deposit for 2006 is being made after that date, darken the 4th quarter space.

**Example 2.** If your tax year ends on June 30, 2007, and a deposit for that fiscal year is being made after that date, darken the 4th quarter space.

**How to ensure your deposit is credited to the correct account.**

Make sure your name and EIN are correct;

Prepare only one coupon for each type of tax deposit;

Darken only one space to the left of the type of tax you are depositing;

Darken only one space to the left of the tax period for which you are making a deposit; and

Use separate FTD coupons for each return period.

**Telephone number.** We need your daytime telephone number to call if we have difficulty processing your deposits.

**Miscellaneous.** The six-digit number to the right of your EIN is used to ensure that the deposit is credited to your account. We use the "IRS USE ONLY" box to ensure proper crediting to your account. Do not darken this box when making a deposit.

**How to make deposits.** Mail or deliver the completed coupon with the amount of the deposit to an authorized depository (financial institution) for federal taxes. Make your check or money order payable to that depository. To help ensure proper crediting to your account, write your EIN, the type of tax (for example, Form 940), and tax period to which the payment applies on your check or money order. For your records, a stub is provided with each coupon. Authorized depositories must

accept cash, postal money orders drawn to the order of the depository, or checks or drafts drawn on and to the order of the depository. You can deposit taxes with a check drawn on another financial institution only if the depository is willing to accept that form of payment.

If you prefer, you may mail your coupon and payment to Financial Agent, Federal Tax Deposit Processing, P.O. Box 970030, St. Louis, MO 63197. Make your check or money order payable to Financial Agent.

**Timeliness of deposits.** The IRS determines whether deposits are on time by the date that they are received by an authorized depository. However, a deposit received by the authorized depository after the due date will be considered timely if the taxpayer establishes that it was mailed in the United States in a properly addressed, postage prepaid envelope at least 2 days before the due date.

**Note.** If you are required to deposit any taxes more than once a month, any deposit of \$20,000 or more must be received by its due date to be timely.

**When to deposit.** See the instructions for the applicable returns. See Pub. 15 (Circular E) for deposit rules on employment taxes. Generally, you can get copies of forms and instructions by calling 1-800-TAX-FORM (1-800-829-3676) or visiting the IRS's website at [www.irs.gov](http://www.irs.gov). For a resupply of Form 8109, see page 1.

*(Instructions continued on inside of back cover.)*

**Penalties.** You may be charged a penalty for not making deposits when due or in sufficient amounts, unless you have reasonable cause. This penalty may also apply if you mail or deliver federal tax deposits to unauthorized institutions or IRS offices, rather than to authorized depositories. Additionally, a trust fund recovery penalty may be imposed on all persons who are determined by the IRS to be responsible for collecting, accounting for and paying over these taxes, and who acted willfully in not doing so. For more information on penalties, see the instructions for your tax return or Pub. 15 (Circular E).

**Privacy Act and Paperwork Reduction Act Notice.**

Internal Revenue Code section 6302 requires certain persons to make periodic deposits of taxes. If you do not deposit electronically, you must provide the information requested on this form. IRC section 6109 requires you to provide your employer identification number (EIN). The information on this form is used to ensure that you are complying with the Internal Revenue laws and to ensure proper crediting of your deposit. Routine uses of this information include providing it to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia for use in

administering their tax laws. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws and to combat terrorism. We may give this information to other countries pursuant to tax treaties. Providing incomplete, incorrect, or fraudulent information may subject you to interest and penalties. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by IRC section 6103.

The time needed to complete and file these forms will vary depending on individual circumstances. The estimated average times are as follows: Form 8109, 2 minutes; Form 8109-C, 1 minute. If you have comments concerning the accuracy of these time estimates or suggestions for making these forms simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send these forms to this address. Instead, see *How to make deposits* on page 4.

### Reminders

Deposit coupons are automatically mailed to you.

If someone else, such as a payroll tax preparer, makes your tax deposits, provide this booklet to them.

Use Form 8109-C, FTD Address Change, provided in this book, to make an address change only for FTD coupons.

Make a deposit with a Federal Tax Deposit coupon as follows:

Fill in the Amount of Deposit (dollars and cents)

Darken only one Type of Tax

Darken only one Tax Period

AMOUNT OF DEPOSIT (Do NOT type, please print)		Darken only one TYPE OF TAX		Darken only one TAX PERIOD	
DOLLARS	CENTS				
<p style="text-align: center; font-size: 2em; font-weight: bold;">DRAFT</p> <p>EIN <input style="width: 50px;" type="text"/></p>		<input checked="" type="checkbox"/> 947	<input type="checkbox"/> 945	<input type="checkbox"/> 1st Quarter	<input type="checkbox"/> 2nd Quarter
		<input type="checkbox"/> 1120	<input type="checkbox"/> 1042	<input checked="" type="checkbox"/> 3rd Quarter	<input type="checkbox"/> 4th Quarter
		<input type="checkbox"/> 120	<input type="checkbox"/> 99AT	<input type="checkbox"/> 1st Quarter	<input type="checkbox"/> 2nd Quarter

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Amount \_\_\_\_\_  
Date \_\_\_\_\_ Check Number \_\_\_\_\_  
Type of Tax \_\_\_\_\_ Tax Period \_\_\_\_\_

Mark the "X" in this box only if there is a change to Employer Identification Number (EIN) or Name.

See instructions on page 1.

BANK NAME/  
DATE STAMP

EIN

Telephone number ( ) \_\_\_\_\_

Federal Tax Deposit Coupon  
Form 8109 (Rev. 12-2006)

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FOR BANK USE IN MICR ENCODING

941	945	1st Quarter
1120	1042	2nd Quarter
943	930-T	3rd Quarter
720	990-PF	4th Quarter
CT-1	940	
940		

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