

# Worksheets 2, 3, 5, 6, and 7

Form 8941

(Keep for your records)

2021

Name(s) as shown on return

Tax ID Number

## Worksheet 2.

(FTEs)

1. Enter the total employee hours of service from Worksheet 1, column (b) . . . . . 1. \_\_\_\_\_
2. Hours of service per FTE . . . . . 2. \_\_\_\_\_
3. **Full-time equivalent employees.** Divide line 1 by line 2. If the result isn't a whole number (0, 1, 2, etc.), **generally round the result down** to the next lowest whole number. For example, round 2.99 down to 2. However, if the result is less than one, enter 1. Report this number on Form 8941, line 2 . . . . . 3. \_\_\_\_\_

## Worksheet 3.

1. Enter the total employee wages paid from Worksheet 1, column (c) . . . . . 1. \_\_\_\_\_
2. Enter FTEs from Worksheet 2, line 3 . . . . . 2. \_\_\_\_\_
3. **Average annual wages.** Divide line 1 by line 2. If the result isn't a multiple of \$1,000 (\$1,000, \$2,000, \$3,000, etc.), **round the result down** to the next lowest multiple of \$1,000. For example, round \$2,999 down to \$2,000. Report this amount on Form 8941, line 3 . . . . . 3. \_\_\_\_\_

## Worksheet 5.

1. Enter the amount from Form 8941, line 7 . . . . . 1. \_\_\_\_\_
2. Enter the number from Form 8941, line 2 . . . . . 2. \_\_\_\_\_
3. Subtract 10 from line 2 . . . . . 3. \_\_\_\_\_
4. Divide line 3 by 15. Enter the result as a decimal (rounded to at least 3 places) . . . . . 4. \_\_\_\_\_
5. Multiply line 1 by line 4 . . . . . 5. \_\_\_\_\_
6. Subtract line 5 from line 1. Report this amount on Form 8941, line 8 . . . . . 6. \_\_\_\_\_

## Worksheet 6.

1. Enter the amount from Form 8941, line 8 . . . . . 1. \_\_\_\_\_
2. Enter the amount from Form 8941, line 7 . . . . . 2. \_\_\_\_\_
3. Enter the amount from Form 8941, line 3 . . . . . 3. \_\_\_\_\_
4. Subtract \$27,800 from line 3 . . . . . 4. \_\_\_\_\_
5. Divide line 4 by \$27,800. Enter the result as a decimal (rounded to at least 3 places) . . . . . 5. \_\_\_\_\_
6. Multiply line 2 by line 5 . . . . . 6. \_\_\_\_\_
7. Subtract line 6 from line 1. Report this amount on Form 8941, line 9 . . . . . 7. \_\_\_\_\_

## Worksheet 7.

1. Enter the total enrolled employee hours of service from Worksheet 4, column (d) . . . . . 1. \_\_\_\_\_
2. Hours of service per FTE . . . . . 2. \_\_\_\_\_
3. Divided line 1 by line 2. If the result isn't a whole number (0, 1, 2, etc.), **generally round the result down** to the next lowest whole number. For example, round 2.99 down to 2. However, if the result is less than one, enter 1. Report this number on Form 8941, line 14 . . . . . 3. \_\_\_\_\_