

Form Used to Report and Claim COVID-19-related Credits

The IRS has released the latest version of its [Form 941](#), *Employer's Quarterly Federal Tax Return*, which must be filed each quarter by employers to report income taxes, Social Security tax or Medicare tax withheld from employees' paychecks, and to pay the employer's portion of Social Security or Medicare tax.

The second quarter form reflects changes made by the American Rescue Plan Act (ARPA) and other legislation enacted as a result of COVID-19. These updates include the following:

- New lines for claiming credit for COBRA premium subsidy payments under the ARPA;
- Changes to the way employers report qualified sick and family leave wages and the credit for these wages;
- Instructions for claiming the employee retention credit for wages paid before July 1, 2021.

The deadline to file Form 941 for the second quarter was **August 2, 2021**.