Form SS-1a (Rev. Jan. 1947)
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

EMPLOYER'S TAX RETURN

UNDER FEDERAL INSURANCE CONTRIBUTIONS ACT

DUPLICATE

THIS COPY MUST BE KEPT BY EMPLOYER

This copy, together with a copy of each related schedule or statement which the employer is required to keep, must be carefully preserved by the employer at his principal place of business, and should at all times be available for inspection by officers of the Bureau of Internal Revenue. See par. I of General Instructions on back of this copy.

1. Number of employees listed in Schedule A. 5
2. Total taxable WAGES PAID (from Item 21) $2024.75

EMPLOYERS' TAX

3. 1% of Item 2 $20.25
4. Credit or adjustment $ (Attach explanation in duplicate. See Item 4 of Instructions.)
5. Total employers' tax $20.25

EMPLOYEES' TAX

6. 1% of Item 2 $20.25
7. Credit or adjustment $ (Attach explanation in duplicate. See Item 7 of Instructions.)
8. Total employees' tax $20.25
9. Total tax (total of Items 5 and 8) $40.50

10. Date quarter ended

If paid by check or money order, make payable to "Collector of Internal Revenue."

National Trap

12. Type or print in this space employer's name, address, and identification number exactly as shown on original copy.

If a business is sold or transferred by one employer to another, each employer must file a separate return. Neither employer should report wages paid by the other employer. If the new employer does not have an identification number he should not use the identification number assigned to the previous employer, but must file an application on Form SS-4 for a new number for himself. (See Items 22 and 23, below.)

DO NOT DETACH AT THIS LINE

SCHEDULE A—EMPLOYER'S REPORT OF TAXABLE WAGES PAID TO EACH EMPLOYEE DURING THE QUARTER

(List all employees to whom taxable wages were paid by the employer named in Item 13)

14. Date quarter ended Mar. 31, 1948

15a. Total pages of this return, including continuation sheets attached

15b. Total number of employees listed on return (Same as Item 1 above)

16. Number of persons employed during pay period ending nearest 15th of third month in quarter covered by this return

13. Type or print in this space employer's name, address, and identification number exactly as shown on original copy.

↓ IF ANY EMPLOYEE'S ACCOUNT NUMBER IS UNKNOWN, FOLLOW PAR. H OF INSTRUCTIONS ↑

Employee's Account Number (17)			Name of Employee (Type or print) (18)	Taxable wages paid to Employee During Quarter (19)		State (20)
000	00	0000		Dollars	Cents	
029	01	4893	John Fields	444	15	
028	07	0270	John ROSE Raymond	423	00	
021	14	2958	Joseph Raymond PERRY	411	40	
021	14	1129	Antone Dutra	384	00	
029	01	4896	Manuel Gaspe	362	20	

If there is not enough space to list all employees here, use Schedule A continuation sheets (Form SS-1b). Each such sheet must show a page number beginning with page number 2. Do not use sheets other than Form SS-1b, unless approved by Bureau of Internal Revenue.

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TOTAL FOR THIS PAGE—Total taxable wages paid $ 2024 75

21. TOTAL FOR THIS RETURN—Total taxable wages paid during quarter $

This total must be the same as Item 2 above.

22. Has a change of ownership, or other transfer, of the business taken place during the quarter? ______ (Yes or No) If "YES" attach statement called for in Item 22 on back of this page.

23. Does employer named above expect to pay taxable wages in the future? ______ (Yes or No) If "NO" check reason in block at right and attach statement called for in par. E of General Instructions.

- ☐ Sale of business to successor.
- ☐ Complete liquidation of the business.
- ☐ Formed new partnership.
- ☐ Discharged all employees, remaining in business.
- ☐ Other, specify

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TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

EMPLOYER'S TAX RETURN
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1. Number of employees listed in Schedule A: 5
2. Total taxable WAGES PAID (from Item 21): $10,513.25

EMPLOYERS' TAX

3. 1% of Item 2: $105.13
4. Credit or adjustment: $ (Attach explanation in duplicate. See Item 4 of Instructions.)
5. Total employers' tax: $105.13

EMPLOYEES' TAX

6. 1% of Item 2: $105.13
7. Credit or adjustment: $ (Attach explanation in duplicate. See Item 7 of Instructions.)
8. Total employees' tax: $105.13
9. Total tax (total of Items 5 and 8): $210.26

04-1654640

National Trap
Provincetown

12. Type or print in this space employer's name, address, and identification number exactly as shown on original copy.

10. Date quarter ended: June 30, 1948

If paid by check or money order, make payable to "Collector of Internal Revenue."

If a business is sold or transferred by one employer to another, each employer must file a separate return. Neither employer should report wages paid by the other employer. If the new employer does not have an identification number he should not use the identification number assigned to the previous employer, but must file an application on Form SS-4 for a new number for himself. (See Items 22 and 23, below.)

DO NOT DETACH AT THIS LINE

SCHEDULE A—EMPLOYER'S REPORT OF TAXABLE WAGES PAID TO EACH EMPLOYEE DURING THE QUARTER

(List all employees to whom taxable wages were paid by the employer named in Item 13)

14. Date quarter ended

15a. Total pages of this return, including continuation sheets attached

15b. Total number of employees listed on return: 5 (Same as Item 1 above)

16. Number of persons employed during pay period ending nearest 15th of third month in quarter covered by this return

13. Type or print in this space employer's name, address, and identification number exactly as shown on original copy.

↑ IF ANY EMPLOYEE'S ACCOUNT NUMBER IS UNKNOWN, FOLLOW PAR. H OF INSTRUCTIONS ↓

Employee's Account Number (17)			Name of Employee (Type or print) (18)	Taxable wages paid to Employee During Quarter (19) Dollars	Cents	State (20)
029	01	4893	John Dutra Fields	2102	93	
028	07	0270	John Rose Raymond	2102	58	
021	14	2958	Joseph Raymond Perry	2102	58	
021	14	1129	Antone Dutra	2102	58	
029	01	4896	Manuel Gaspe	2102	58	

If there is not enough space to list all employees here, use Schedule A continuation sheets (Form SS-1b). Each such sheet must show a page number beginning with page number 2. Do not use sheets other than Form SS-1b, unless approved by Bureau of Internal Revenue.

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TOTAL FOR THIS PAGE—Total taxable wages paid $10513.25

21. TOTAL FOR THIS RETURN—Total taxable wages paid during quarter $

This total must be the same as Item 2 above.

22. Has a change of ownership, or other transfer, of the business taken place during the quarter? ______ (Yes or No) If "YES" attach statement called for in Item 22 on back of this page.

23. Does employer named above expect to pay taxable wages in the future? ______ (Yes or No) If "NO" check reason in block at right and attach statement called for in par. E of General Instructions.

☐ Sale of business to successor.
☐ Complete liquidation of the business.
☐ Formed new partnership.
☐ Discharged all employees, remaining in business.
☐ Other, specify

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TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

EMPLOYER'S TAX RETURN
UNDER FEDERAL INSURANCE CONTRIBUTIONS ACT

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1. Number of employees listed in Schedule A 5
2. Total taxable WAGES PAID (from Item 21) $19472.65

EMPLOYERS' TAX

3. 1% of Item 2 $194.72
4. Credit or adjustment $
(Attach explanation in duplicate. See Item 4 of Instructions.)
5. Total employers' tax $194.72

EMPLOYEES' TAX

6. 1% of Item 2 $194.72
7. Credit or adjustment $
(Attach explanation in duplicate. See Item 7 of Instructions.)
8. Total employees' tax $194.72
9. Total tax (total of Items 5 and 8) $389.44

Natural Trap 04-1654640
363 Coml St.
Provincetown
Mass

12. Type or print in this space employer's name, address, and identification number exactly as shown on original copy.

10. Date quarter ended Sep 30. 1948

If paid by check or money order, make payable to "Collector of Internal Revenue."

If a business is sold or transferred by one employer to another, each employer must file a separate return. Neither employer should report wages paid by the other employer. If the new employer does not have an identification number he should not use the identification number assigned to the previous employer, but must file an application on Form SS-4 for a new number for himself. (See Items 22 and 23, below.)

DO NOT DETACH AT THIS LINE

SCHEDULE A—EMPLOYER'S REPORT OF TAXABLE WAGES PAID TO EACH EMPLOYEE DURING THE QUARTER

(List all employees to whom taxable wages were paid by the employer named in Item 13)

14. Date quarter ended

15a. Total pages of this return, including continuation sheets attached 1

15b. Total number of employees listed on return 5 (Same as Item 1 above)

16. Number of persons employed during pay period ending nearest 15th of third month in quarter covered by this return

13. Type or print in this space employer's name, address, and identification number exactly as shown on original copy.

↓ IF ANY EMPLOYEE'S ACCOUNT NUMBER IS UNKNOWN, FOLLOW PAR. H OF INSTRUCTIONS ↑

Employee's Account Number (17)			Name of Employee (Type or print) (18)	Taxable wages paid to Employee During Quarter (19)		State (20)
000	00	0000		Dollars	Cents	
029	01	4893	John Dutra Fields	3895	33	
028	07	0270	John Rose Raymond	3894	33	
021	14	2958	Joseph Raymond Perry	3894	33	
021	14	1129	Antone Dutra	3894	33	
029	01	4896	Manuel Gaspa	3894	33	

If there is not enough space to list all employees here, use Schedule A continuation sheets (Form SS-1b). Each such sheet must show a page number beginning with page number 2. Do not use sheets other than Form SS-1b, unless approved by Bureau of Internal Revenue.

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TOTAL FOR THIS PAGE—Total taxable wages paid $19472.65

21. TOTAL FOR THIS RETURN—Total taxable wages paid during quarter $

This total must be the same as Item 2 above.

22. Has a change of ownership, or other transfer, of the business taken place during the quarter? ______ (Yes or No) If "YES" attach statement called for in Item 22 on back of this page.

23. Does employer named above expect to pay taxable wages in the future? ______ (Yes or No) If "NO" check reason in block at right and attach statement called for in par. E of General Instructions.

☐ Sale of business to successor.
☐ Complete liquidation of the business.
☐ Formed new partnership.
☐ Discharged all employees, remaining in business.
☐ Other, specify

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1. Number of employees listed in Schedule A 7
2. Total taxable WAGES PAID (from Item 21) $ 3349.41

EMPLOYERS' TAX

3. 1% of Item 2 $ 33.49
4. Credit or adjustment $ (Attach explanation in duplicate. See Item 4 of Instructions.)
5. Total employers' tax $ 33.49

EMPLOYEES' TAX

6. 1% of Item 2 $ 33.49
7. Credit or adjustment $ (Attach explanation in duplicate. See Item 7 of Instructions.)
8. Total employees' tax $ 33.49
9. Total tax (total of Items 5 and 8) $ 66.98

10. Date quarter ended Dec. 31, 1948

If paid by check or money order, make payable to "Collector of Internal Revenue."

04-1654640
National Trap
363 Com'l St
Provincetown
Mass

12. Type or print in this space employer's name, address, and identification number exactly as shown on original copy.

If a business is sold or transferred by one employer to another, each employer must file a separate return. Neither employer should report wages paid by the other employer. If the new employer does not have an identification number he should not use the identification number assigned to the previous employer, but must file an application on Form SS-4 for a new number for himself. (See Items 22 and 23, below.)

DO NOT DETACH AT THIS LINE

SCHEDULE A—EMPLOYER'S REPORT OF TAXABLE WAGES PAID TO EACH EMPLOYEE DURING THE QUARTER

(List all employees to whom taxable wages were paid by the employer named in Item 13)

14. Date quarter ended

15a. Total pages of this return, including continuation sheets attached 1

15b. Total number of employees listed on return 7 (Same as Item 1 above)

16. Number of persons employed during pay period ending nearest 15th of third month in quarter covered by this return 7

13. Type or print in this space employer's name, address, and identification number exactly as shown on original copy.

↓ IF ANY EMPLOYEE'S ACCOUNT NUMBER IS UNKNOWN, FOLLOW PAR. H OF INSTRUCTIONS ↑

Employee's Account Number (17)			Name of Employee (Type or print) (18)	Taxable wages paid to Employee During Quarter (19)		State (20)
000	00	0000		Dollars	Cents	
029	01	4893	John Dutra Fields	469	83	
028	07	0270	John Rose Raymond	469	83	
021	14	2958	Joseph Raymond Perry	469	83	
021	14	1129	Antone Dutra	469	83	
029	01	4896	Manuel Gaspe	469	83	
029	01	4824	Arthur Roderick	360	29	
031	05	9222	Janet Warren Lewis	639	97	

If there is not enough space to list all employees here, use Schedule A continuation sheets (Form SS-1b). Each such sheet must show a page number beginning with page number 2. Do not use sheets other than Form SS-1b, unless approved by Bureau of Internal Revenue.

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TOTAL FOR THIS PAGE—Total taxable wages paid $3349 41

21. TOTAL FOR THIS RETURN—Total taxable wages paid during quarter $ { This total must be the same as Item 2 above.

22. Has a change of ownership, or other transfer, of the business taken place during the quarter? ______ (Yes or No) If "YES" attach statement called for in Item 22 on back of this page.

23. Does employer named above expect to pay taxable wages in the future? ______ (Yes or No) If "NO" check reason in block at right and attach statement called for in par. E of General Instructions.

☐ Sale of business to successor.
☐ Complete liquidation of the business.
☐ Formed new partnership.
☐ Discharged all employees, remaining in business.
☐ Other, specify ______

076-450-0745-009

GENERAL INSTRUCTIONS

(For Entries to be Made on This Form, See the Instructions on the Back of the Original Copy)

This form is to be used by each employer of one or more individuals in reporting and paying the taxes imposed under the Federal Insurance Contributions Act. This Act imposes an employers' tax of 1 percent upon wages paid by each employer and, in addition, an employees' tax of 1 percent upon wages received by each employee. An explanation of the principal provisions and requirements of the Act and related regulations is outlined below.

PARAGRAPH A. **Wages that are taxable.**—All wages paid to employees, with certain exceptions, are taxable. (The most important of these exceptions are listed in par. B, below.) **Taxable wages include not only money but the fair value of any other thing received by an employee from the employer in payment for work done, such as meals, lodging, clothing, or merchandise. In general, taxable wages also include the following:**

(1) Wages paid to temporary or part-time employees.
(2) Salaries or wages paid to officers of corporations.
(3) Wages paid to employees over age 65.
(4) Commissions paid to employees.
(5) Meals furnished to employees of restaurants and hotels, to seamen on American vessels, etc.
(6) Bonuses.
(7) Vacation allowances.
(8) Wages paid by an individual employer to a son or daughter who is 21 or more years of age.

PAR. B. **Wages that are not taxable.**—Wages that are not taxable include:

(1) Amounts over and above the first $3,000 of wages paid to each employee **by the same employer** in any one calendar year. In determining whether this exemption applies in the case of an employee who worked for more than one employer during the year, **each** employer may take into consideration **only** the total amount of wages paid by himself to the employee. In other words the exemption applies separately to the wages the employee received from **each** employer and not to the total wages he received from all employers.

(2) Compensation for services which are not covered by the Act, such as agricultural labor and certain kinds of domestic service.

(3) Payments made by employers under certain plans providing for retirement, sickness or accidents, medical and hospitalization expenses, or death.

(4) Dismissal payments which the employer is not legally required to make.

(5) Tips paid directly to an employee by a customer of the employer, *provided* they are not accounted for by the employee to the employer.

PAR. C. **Collection of employees' tax.**—The employer should deduct the employees' tax of 1 percent when he pays them their wages, and if he does not do this, he becomes liable for this tax himself. **Tax so deducted is a special fund in trust for the United States and should be accumulated until the time fixed for its payment, when it should be paid over to the Collector of Internal Revenue. Employees' tax deducted from an employee's wages must not be used by the employer for his own purposes. Severe penalties are imposed by law for willful failure to pay, collect, or truthfully account for this tax.**

PAR. D. **Quarterly tax return and wage report.**—A return must be filed for each quarter of the calendar year as follows:

Quarter Ending	*Due Date*
March 31st	On or before April 30th
June 30th	On or before July 31st
September 30th	On or before October 31st
December 31st	On or before January 31st

Every employer must make a return on this form for the first quarter within which he pays taxable wages to his employee or employees, and for each quarter thereafter (whether or not taxable wages are paid therein) until he files a "final return," as explained in par. E, below. The return should be mailed or delivered to the office of the United States Collector of Internal Revenue for the district in which your principal place of business is located, and should be accompanied by remittance of the amount of taxes due, including both the employers' tax and the employees' tax.

Every employer who files a return after the due date, and who wishes to avoid the addition to tax for such delinquency (see par. J, below), must attach a statement to the return as a part thereof, making an affirmative showing of all facts alleged as a reasonable cause for his failure to file the return on time.

After an employer has once filed a return on this form, a blank form will be mailed to him every 3 months; but if at any filing period his form should fail to reach him, the employer should write to his local Collector of Internal Revenue or call at his office for a form so that he can make his return on time.

PAR. E. **Final returns.**—Any person who ceases to pay taxable wages must indicate on this form that this is his final return. Check the reason in Item 23 on the face of the form and write "Final Return" at the top of the return, show the period which it covers and the date of the last payment of taxable wages, and mail or deliver it, accompanied by a remittance of the taxes due, to the Collector so that it will reach his office on or before the 30th day after such date. He should also attach to the return a statement, in duplicate, giving the address at which the records referred to in par. I of the General Instructions will be kept, the name of the person keeping such records and, if the business has been sold or otherwise transferred to another person, the name and address of such person, and the date on which the sale or other transfer took effect.

An employer who has only temporarily ceased to pay wages (for example, an employer engaged in seasonal activities) must continue to file returns. If such an employer pays no taxable wages during a quarter he should enter on the face of the return for that quarter the date of the last payment of wages and the date when he expects to resume paying wages to one or more employees.

PAR. F. **Statements to be furnished employees.**—Every employer is required to furnish each of his employees a written statement **in a form suitable for the employee to keep,** showing the following information: (1) the name of the employer, (2) the name of the employee, (3) the period covered by the statement, (4) the total amount of wages paid during the period, and (5) the amount of employees' tax with respect to such wages.

Each statement must cover one or more, but not more than four, calendar quarters and must be furnished to the employee not later than the last day of the second calendar month following the period covered by the statement. When an employee leaves the service of the employer, however, the statement must be furnished when the final wage payment to the employee is made.

If the employer chooses, he may furnish the statement at the time of each wage payment to the employee and, in that case, the statement may show the date of the wage payment instead of the period covered by the statement.

No particular form is prescribed for the statement required to be furnished by the employer to the employee. So long as it is in a form suitable for the employee to keep and shows clearly all the information required, the statement may be in any form. It may be furnished, for example, on the employee's pay envelope, on a detachable strip attached to the employee's pay check, or on a separate sheet of paper.

The law provides a civil penalty of not more than $5 for each willful failure of an employer to furnish the required statement to an employee.

PAR. G. **Employer's identification number.**—Each employer should have one identification number. If an employer has more than one number and has not been advised which one to use, he should notify his Collector of Internal Revenue of the numbers he has and of the name and address to which each number was assigned. He should also give the Collector the address of his principal place of business. The Collector will then advise him of the identification number he should use.

PAR. H. **Employee's account number.**—The employer is required to make an accurate record of each employee's name and social security account number. **To insure an accurate record, it is preferable that the employer copy the name and account number directly from the card.**

If the employee has not applied for an account number, the employer must advise the employee to send or take an application on Form SS–5 to the nearest field office of the Social Security Administration. The address of the field office may be obtained at the local post office. Blank Forms SS–5 may be obtained from the field office or from the Collector of Internal Revenue.

When an employee has filed an application on Form SS–5, the field office may furnish the employee a receipt acknowledging the application on Form SS–5. **If, at the time the employer makes a return on Form SS–1a, the employee has a receipt but does not have an account number, the employer should enter in column 17 the words "Receipt issued," together with the name and address of the employee exactly as shown in the receipt, the date of issue of the receipt, and the address of the office which issued the receipt.** Whenever an employee shows an employer a receipt, the employer should make an accurate record of this information, in order that such information can be shown in the employer's return if the employee does not receive an account number before the return is filed.

If, at the time the employer makes a return on Form SS–1a, the employee has neither an account number nor a receipt, the word "Unknown" should be entered in column 17, and the employer should attach to the return a statement showing the date of the statement, the employee's full name, present address, date and place of birth, father's full name, mother's full name before marriage, employee's sex and color, and, if the employee previously filed an application on Form SS–5, the date and place of filing. This statement should be signed by the employee, and should be made on Form SS–5 if a copy of such form is available. If the employee fails to sign such Form SS–5 or statement, the employer should prepare such form or statement to the best of his own information and belief, include in it an explanation of his failure to obtain the employee's signature on the form or statement, and insert the word "Employer" as part of his signature.

(NOTE.—If, for any reason, the employee is unable to furnish the employer an account number or receipt at the time the employee starts to work, much time and expense to the employer and the Government will be avoided if the employer will immediately ask the employee to sign a completed Form SS–5 or a statement showing the information described above.)

PAR. I. **Records.**—Every employer must keep sufficient records to enable him to fill in the return accurately for each employee, and to enable the Collector to verify the amount of taxes due. Such records must be retained for a period of 4 years from the date when the taxes were paid, and must at all times be open for inspection by Internal Revenue officers. **The employer's copy of this return, and copies of all schedules and statements required to be attached to the original copy, must be kept by the employer at his principal place of business.**

PAR. J. **Interest and penalties.**—If tax is not paid when due, interest accrues at the rate of 6 percent per year. If the return is not filed on time, 5 percent to 25 percent of the tax will be added to the tax unless the employer establishes that a reasonable cause exists for the delinquency. The amount to be added to the tax depends on the duration of the delinquency. (See par. D, above, relative to the statement which the employer must submit if he does not file his return on time.) If the employer does not pay the amount of an assessment within 10 days after the service or mailing of a notice for such payment, a penalty of 5 percent will be added to the assessment. Penalties are also imposed by law for willful failure to pay, collect, or truthfully account for and pay over tax, furnish statements to employees, keep records, make returns, or for false or fraudulent returns.

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