



**FEDERATED STATES OF MICRONESIA  
SOCIAL SECURITY ADMINISTRATION  
P.O. Box L, Kolonia, Pohnpei FM 96941  
EMPLOYER'S QUARTERLY TAX RETURN**

FSMSS-401 Rev. 01/2018

|   |                             |
|---|-----------------------------|
| <b>EMPLOYER'S NAME:</b>   | I.D. No.                    |
| <b>ADDRESS:</b>   | SS No.                      |
|   | <b>Payroll Date Covered</b> |
|   | FROM TO                     |
| <b>FORM OF BUSINESS:</b> <input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Domestic | Quarter Ending Date         |

\* If Sole Proprietorship, print name of owner on line 1 below and report gross wages at twice the wages of the highest-paid employee for this quarter. If no employee, ask SS staff for filing instructions.

|     | 1<br>EMPLOYEES NAME<br><small>(Please type print)</small> |            |    | 2<br>FSM SS NUMBER | 3<br>GROSS WAGES | 4<br>TOTAL WAGES<br>SUBJECT TO TAX<br><small>(not over \$8,000.)</small> | 5<br>COMBINE TAX<br>15%<br><small>(Apply to column 4)</small> |
|-----|---|------------|----|--------------------|------------------|--|---|
|     | LAST NAME   | FIRST NAME | MI |                    |                  |  |   |
| * 1 |   |            |    |                    |                  |  |   |
| 2   |   |            |    |                    |                  |  |   |
| 3   |   |            |    |                    |                  |  |   |
| 4   |   |            |    |                    |                  |  |   |
| 5   |   |            |    |                    |                  |  |   |
| 6   |   |            |    |                    |                  |  |   |
| 7   |   |            |    |                    |                  |  |   |
| 8   |   |            |    |                    |                  |  |   |
| 9   |   |            |    |                    |                  |  |   |
| 10  |   |            |    |                    |                  |  |   |
| 11  |   |            |    |                    |                  |  |   |
| 12  |   |            |    |                    |                  |  |   |
| 13  |   |            |    |                    |                  |  |   |
| 14  |   |            |    |                    |                  |  |   |
| 15  |   |            |    |                    |                  |  |   |
| 16  |   |            |    |                    |                  |  |   |
| 17  |   |            |    |                    |                  |  |   |
| 18  |   |            |    |                    |                  |  |   |
| 19  |   |            |    |                    |                  |  |   |
| 20  |   |            |    |                    |                  |  |   |
| 21  |   |            |    |                    |                  |  |   |
| 22  |   |            |    |                    |                  |  |   |
| 23  |   |            |    |                    |                  |  |   |
| 24  |   |            |    |                    |                  |  |   |
| 25  |   |            |    |                    |                  |  |   |
| 26  |   |            |    |                    |                  |  |   |
| 27  |   |            |    |                    |                  |  |   |
| 28  |   |            |    |                    |                  |  |   |
| 29  |   |            |    |                    |                  |  |   |

**NO EMPLOYEE THIS QUARTER**  
Sole Proprietorship or self-employed with no employee must file this return and check the box below. You need to submit a copy of the FSM Gross Revenue Tax Return when filing the 4th Quarter Report.

**No payroll this quarter**

**DEADLINES**

1st Quarter ending March 31 - due by April 10  
 2nd Quarter ending June 30 - due by July 10  
 3rd Quarter ending Sept. 30 - due by Oct. 10  
 4th Quarter ending Dec. 31 - due by Jan. 10  
 Self-Employed/No Employee - due January 10

6 TOTAL

7 ADJUSTMENT (YR/QTR or Adv. No. \_\_\_\_\_)

8 PENALTY CHARGE (10%--If Return is filed and paid after deadline)

9 INTEREST  
(12% Per Annum from deadline) \_\_\_# of days, Computed from Date: \_\_\_\_\_

10 TOTAL DUE .....

11 Total Number of Employees listed \_\_\_\_\_

12 DECLARATION: Under penalties of perjury, I declare that this return is, to the best of my knowledge and belief, true and correct.

|                          |           |             |             |
|--------------------------|-----------|-------------|-------------|
| Print Name               | Signature | Title       | Date        |
| DATE FILED (POSTMARKED*) | DATE PAID | AMOUNT PAID | RECEIPT NO. |
|                          |           |             | VERIFIED BY |
|                          |           |             | POSTED BY   |

\*Branch Office: If received after the due date, show postmark