



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

TREASURY/IRS AND OMB USE ONLY DRAFT

Name (not your trade name)

Employer identification number (EIN)

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Part 2: Tell us about your deposit schedule and tax liability for this year.

13 Check one: [] Line 9 is less than \$2,500. Go to Part 3.

[] Line 9 is \$2,500 or more. Enter your tax liability for each month. If you're a semiweekly schedule depositor or you became one because you accumulated \$100,000 or more of liability on any day during a deposit period, you must complete Form 945-A instead of the boxes below.

Grid of boxes for monthly tax liability: 13a Jan., 13b Feb., 13c Mar., 13d Apr., 13e May., 13f June., 13g July., 13h Aug., 13i Sept., 13j Oct., 13k Nov., 13l Dec.

Total liability for year. Add lines 13a through 13l. Total must equal line 9. 13m []

Part 3: Tell us about your business. If question 14 does NOT apply to your business, leave it blank.

14 If your business has closed or you stopped paying wages [] Check here, and

enter the final date you paid wages [] / [] / [] ; also attach a statement to your return. See instructions.

Part 4: May we speak with your third-party designee?

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

[] Yes. Designee's name and phone number [] []

Select a 5-digit personal identification number (PIN) to use when talking to the IRS. [] [] [] [] []

[] No.

Part 5: Sign here. You MUST complete both pages of Form 944 and SIGN it.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign your name here

Signature box

Print your name here

Name box

Print your title here

Title box

Date

Date box [] / [] / []

Best daytime phone

Phone box

Paid Preparer Use Only

Check if you're self-employed []

Preparer's name

Name box

PTIN

PTIN box

Preparer's signature

Signature box

Date

Date box [] / [] / []

Firm's name (or yours if self-employed)

Firm name box

EIN

EIN box

Address

Address box

Phone

Phone box

City

City box

State

State box

ZIP code

ZIP code box

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**Form 944-V,
Payment Voucher**

Purpose of Form

Complete Form 944-V if you're paying your balance due on Form 944 by check or money order. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

Making Payments With Form 944

To avoid a penalty, make your payment with your 2026 Form 944 **only if** one of the following applies.

- Your net taxes for the year (Form 944, line 9) are less than \$2,500 and you're paying in full with a timely filed return.
- Your net taxes for the year (Form 944, line 9) are \$2,500 or more and you already deposited the taxes you owed for the first, second, and third quarters of 2026; your net taxes for the fourth quarter are less than \$2,500; and you're paying, in full, the tax you owe for the fourth quarter of 2026 with a timely filed return.
- You're a monthly schedule depositor making a payment in accordance with the Accuracy of Deposits Rule. See section 11 of Pub. 15. In this case, the amount of your payment may be \$2,500 or more.

Otherwise, you must make deposits by electronic funds transfer (EFT). An EFT can be made using the Electronic Federal Tax Payment System (EFTPS) or your IRS business tax account. Don't use Form 944-V to make federal tax deposits. Instead of sending Form 944-V with a check or money order, you should pay your balance due by EFT whenever possible. If you pay your balance due by EFT, file your Form 944 using the *Without a payment* address under *Where Should You File?* in the Instructions for Form 944; don't file Form 944-V. For more information about EFTPS or to enroll in EFTPS, go to www.eftps.gov. For more information about making an EFT through your IRS business tax account, go to www.irs.gov/BusinessAccount. See section 11 of Pub. 15 for deposit instructions.

Caution: Use Form 944-V if you're paying your balance due on Form 944 by check or money order. However, if you pay an amount with Form 944 that should've been deposited, you may be subject to a penalty. See section 11 of Pub. 15.

Specific Instructions

Box 1 – Employer identification number (EIN). If you don't have an EIN, you may apply for one online by going to www.irs.gov/EIN. You may also apply for an EIN by faxing or mailing Form SS-4 to the IRS. If you haven't received your EIN by the due date of Form 944, write "Applied For" and the date you applied in this entry space.

Box 2 – Amount paid. Enter the amount paid with Form 944.

Box 3 – Name and address. Enter your name and address as shown on Form 944.

- Enclose your check or money order made payable to "United States Treasury." Be sure to enter your EIN, "Form 944," and "2026" on your check or money order. Don't send cash. Don't staple Form 944-V or your payment to Form 944 (or to each other).

- Detach Form 944-V and send it with your payment and Form 944 to the address provided in the Instructions for Form 944.

Note: You must also complete the entity information above Part 1 on Form 944.

Detach Here and Mail With Your Payment and Form 944.

Form 944-V Department of the Treasury Internal Revenue Service	Payment Voucher Don't staple this voucher or your payment to Form 944.	OMB No. 1545-0029 <div style="font-size: 2em; font-weight: bold;">2026</div>
1 Enter your employer identification number (EIN). —	2 Enter the amount of your payment. Make your check or money order payable to "United States Treasury."	Dollars Cents
	3 Enter your business name (individual name if sole proprietor). Enter your address. Enter your city, state, and ZIP code; or your city, foreign country name, foreign province/county, and foreign postal code.	

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