

Who Must File Form 944

You must file annual Form 944 instead of filing quarterly Forms 941 only if the IRS notified you in writing.

Part 1: Answer these questions for 2009.

1	Wages, tips, and other compensation	1	<input type="text"/>
2	Income tax withheld from wages, tips, and other compensation	2	<input type="text"/>
3	If no wages, tips, and other compensation are subject to social security or Medicare tax	3	<input type="checkbox"/> Check and go to line 5.
4	Taxable social security and Medicare wages and tips:		
	Column 1	Column 2	
4a	Taxable social security wages <input type="text"/>	.124 = <input type="text"/>	
4b	Taxable social security tips <input type="text"/>	.124 = <input type="text"/>	
4c	Taxable Medicare wages & tips <input type="text"/>	.029 = <input type="text"/>	
4d	Total social security and Medicare taxes (Column 2, lines 4a + 4b + 4c = line 4d)	4d	<input type="text"/>
5	Total taxes before adjustments (lines 2 + 4d = line 5)	5	<input type="text"/>
6	Current year's adjustments (see instructions)	6	<input type="text"/>
7	Total taxes after adjustments. Combine lines 5 and 6	7	<input type="text"/>
8	Advance earned income credit (EIC) payments made to employees	8	<input type="text"/>
9	Total taxes after adjustment for advance EIC (line 7 - line 8 = line 9)	9	<input type="text"/>
10	Total deposits for this year, including overpayment applied from a prior year and overpayment applied from Form 944-X or Form 941-X	10	<input type="text"/>
11a	COBRA premium assistance payments (see instructions)	11a	<input type="text"/>
11b	Number of individuals provided COBRA premium assistance reported on line 11a	11b	<input type="text"/>
12	Add lines 10 and 11a	12	<input type="text"/>
13	Balance due. If line 9 is more than line 12, write the difference here. For information on how to pay, see the instructions	13	<input type="text"/>
14	Overpayment. If line 12 is more than line 9, write the difference here.	14	<input type="text"/>

Check one Apply to next return. Send a refund.

You MUST complete both pages of Form 944 and SIGN it.

Name (not your trade name)

Employer identification number (EIN)

Part 2: Tell us about your tax liability for 2009.

15 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 are a semiweekly depositor or you accumulate \$100,000 or more of liability on any day during a deposit period, you must complete Form 945-A instead of the boxes below.

	Jan.		Apr.		Jul.		Oct.
15a	<input type="text"/>	15d	<input type="text"/>	15g	<input type="text"/>	15j	<input type="text"/>
	Feb.		May		Aug.		Nov.
15b	<input type="text"/>	15e	<input type="text"/>	15h	<input type="text"/>	15k	<input type="text"/>
	Mar.		Jun.		Sep.		Dec.
15c	<input type="text"/>	15f	<input type="text"/>	15i	<input type="text"/>	15l	<input type="text"/>

Total liability for year. Add lines 15a through 15l. Total must equal line 9. 15m

16 If you made deposits of taxes reported on this form, write the state abbreviation for the state where you made your deposits OR write **MU** if you made your deposits in **multiple** states.

Part 3: Tell us about your business. If question 17 does NOT apply to your business, leave it blank.

17 If your business has closed or you stopped paying wages...

Check here and enter the final date you paid wages.

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 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

Date

Print your name here

Print your title here

Best daytime phone -

Paid preparer's use only

Check if you are self-employed

Preparer's name	<input type="text"/>	Preparer's SSN/PTIN	<input type="text"/>
Preparer's signature	<input type="text"/>	Date	<input type="text"/>
Firm's name (or yours if self-employed)	<input type="text"/>	EIN	<input type="text"/>
Address	<input type="text"/>	Phone	<input type="text"/> - <input type="text"/>
City	<input type="text"/>	State	<input type="text"/>
		ZIP code	<input type="text"/>



Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle C, Employment Taxes, of the Internal Revenue Code imposes employment taxes on wages, including income tax withholding. This form is used to determine the amount of the taxes that you owe. Section 6011 requires you to provide the requested information if the tax is applicable to you. Section 6109 requires filers and paid preparers to provide their identification numbers. If you fail to provide this information in a timely manner, you may be subject to penalties and interest.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books and records relating to a form or instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of

Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 944 will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	12 hrs., 12 min.
Learning about the law or the form	40 min.
Preparing the form	1 hr., 49 min.
Copying, assembling, and sending the form to the IRS	16 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 944 simpler, we would be happy to hear from you. You can write to: Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send Form 944 to this address. Instead, see Where Should You File? on page 4 of the Instructions for Form 944.