Form **944-SS for 2008:** **Employer's ANNUAL Federal Tax Return**

American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands

Department of the Treasury — Internal Revenue Service

OMB No. 1545-2010

Employer identification number (EIN) ☐☐ — ☐☐☐☐☐☐☐

Name *(not your trade name)*

Trade name *(if any)*

Address

Number Street Suite or room number

City State ZIP code

Who Must File Form 944-SS

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

Read the separate instructions before you complete Form 944-SS. Type or print within the boxes.

Part 1: Answer these questions for 2008.

1

2

3 If no wages, tips, and other compensation are subject to social security or Medicare tax . 3 ☐ Check and go to line 6.

4 Taxable social security and Medicare wages and tips:

	Column 1		*Column 2*
4a Taxable social security wages		× .124 =	
4b Taxable social security tips		× .124 =	
4c Taxable Medicare wages & tips		× .029 =	

4d Total social security and Medicare taxes (*Column 2,* lines 4a + 4b + 4c = line 4d) . . . 4d

5

6 TAX ADJUSTMENTS. Read the instructions for line 6 before completing lines 6a through 6e.

6a Current year's adjustments 6a

6b

6c Prior years' social security and Medicare tax adjustments. Attach Form 941c 6c

6d

6e Special additions to social security and Medicare taxes. Attach Form 941c 6e

6f TOTAL ADJUSTMENTS. Combine all amounts on lines 6a through 6e 6f

7 Total taxes after adjustments. Combine lines 4d and 6f 7

8

9

10 Total deposits for this year, including overpayment applied from a prior year 10

11 Balance due. If line 7 is more than line 10, write the difference here. For information on how to pay, see the instructions 11

12 Overpayment. If line 10 is more than line 7, write the difference here 12

Check one ☐ Apply to next return. ☐ Send a refund.

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

Next ➡

Name *(not your trade name)* | Employer identification number (EIN)

Part 2: Tell us about your tax liability for 2008.

13 Check one: ☐ Line 7 is less than $2,500. Go to Part 3.

☐ Line 7 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.
13a	.	13d	.	13g	.	13j	.
	Feb.		May		Aug.		Nov.
13b	.	13e	.	13h	.	13k	.
	Mar.		Jun.		Sep.		Dec.
13c	.	13f	.	13i	.	13l	.

Total liability for year. Add lines 13a through 13l. Total must equal line 7. 13m .

14

Part 3: Tell us about your business. If question 15 does NOT apply to your business, leave it blank.

15 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-SS 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.

X Sign your name here

Print your name here

Print your title here

Date / /

Best daytime phone ( ) –

Paid preparer's use only

Check if you are self-employed . . . . ☐

Preparer's name		Preparer's SSN/PTIN	
Preparer's signature		Date	/ /
Firm's name (or yours if self-employed)		EIN	
Address		Phone	( ) –
City	State	ZIP code	

Form 944-V(SS), Payment Voucher

Purpose of Form

Complete Form 944-V(SS), Payment Voucher, if you are making a payment with Form 944-SS, Employer's ANNUAL Federal Tax Return. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

If you have your return prepared by a third party and make a payment with that return, please provide this payment voucher to the return preparer.

Making Payments With Form 944-SS

To avoid a penalty, make your payment with your 2008 Form 944-SS only if one of the following applies.

- Your net taxes for the year (line 7 on Form 944-SS) are less than $2,500 and you are paying in full with a timely filed return.
- You already deposited the taxes you owed for the first, second, and third quarters of 2008, and the tax you owe for the fourth quarter of 2008 is less than $2,500, and you are paying, in full, the tax you owe for the fourth quarter of 2008 with a timely filed return.
- You are a monthly schedule depositor making a payment in accordance with the *Accuracy of Deposits Rule.* See section 8 of Pub. 80 (Circular SS), Federal Tax Guide for Employers in the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands, for details. In this case, the amount of your payment may be $2,500 or more.

Otherwise, you must deposit your payment at an authorized financial institution or by using the Electronic Federal Tax Payment System (EFTPS). See section 8 of Pub. 80 (Circular SS) for deposit instructions. Do not use Form 944-V(SS) to make federal tax deposits.

Caution. *Use Form 944-V(SS) when making any payment with Form 944-SS. However, if you pay an amount with Form 944-SS that should have been deposited, you may be subject to a penalty. See* Deposit Penalties *in section 8 of Pub. 80 (Circular SS).*

Specific Instructions

Box 1ÐEmployer identification number (EIN). If you do not have an EIN, apply for one on Form SS-4, Application for Employer Identification Number, and write "Applied For" and the date you applied in this entry space.

Box 2ÐAmount paid. Enter the amount paid with Form 944-SS.

Box 3ÐName and address. Enter your name and address as shown on Form 944-SS.

- Enclose your check or money order made payable to the "United States Treasury" and write your EIN, "Form 944-SS," and "2008" on your check or money order. Do not send cash. Do not staple Form 944-V(SS) or your payment to Form 944-SS (or to each other).
- Detach Form 944-V(SS) and send it with your payment and Form 944-SS to the address provided in the Instructions for Form 944-SS.

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

Detach Here and Mail With Your Payment and Form 944-SS.

Form **944-V(SS)**
Department of the Treasury
Internal Revenue Service

Payment Voucher

► Do not staple this voucher or your payment to Form 944-SS.

OMB No. 1545-2010

2008

1 Enter your employer identification number (EIN).	2 Enter the amount of your payment. ►	Dollars	Cents
	3 Enter your business name (individual name if sole proprietor).		
	Enter your address.		
	Enter your city, state, and ZIP code.		

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. 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 this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	11 hr., 00 min.
Learning about the law or the form	12 min.
Preparing, copying, assembling, and sending the form to the IRS	22 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 944-SS 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-SS to this address. Instead, see *Where Should You File?* on page 4 of the Instructions for Form 944-SS.