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Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.



Instructions for Form 944

Employer's ANNUAL Federal Tax Return

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 944 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form944](https://www.irs.gov/Form944).

What's New

Social security and Medicare tax for 2018. The social security tax rate is 6.2% each for the employee and employer, unchanged from 2017. The social security wage base limit is \$128,400.

The Medicare tax rate is 1.45% each for the employee and employer, unchanged from 2017. There is no wage base limit for Medicare tax.

Social security and Medicare taxes apply to the wages of household workers you pay \$2,100 or more in cash wages in 2018. Social security and Medicare taxes apply to election workers who are paid \$1,800 or more in cash or an equivalent form of compensation in 2018.

Reminders

Qualified small business payroll tax credit for increasing research activities. For tax years beginning after December 31, 2015, a qualified small business may elect to claim up to \$250,000 of its credit for increasing research activities as a payroll tax credit against the employer's share of social security tax. The payroll tax credit must be elected on an original income tax return that is timely filed (including extensions). The portion of the credit used against the employer's share of social security tax is allowed in the first calendar quarter beginning after the date that the qualified small business filed its income tax return. The first Form 944 that you can claim this credit on is Form 944 filed for calendar year 2017. The election and determination of the credit amount that will be used against the employer's share of social security tax are made on Form 6765, Credit for Increasing Research Activities. The amount from Form 6765, line 44, must then be reported on Form 8974, Qualified Small Business Payroll Tax Credit for Increasing Research Activities. Form 8974 is used to determine the amount of the credit that can be used in the current year. The amount from Form 8974, line 12, is reported on Form 944, line 8. If you're claiming the research payroll tax credit on your Form 944, you must attach Form 8974 to Form 944. For more information about the payroll tax credit, see Notice 2017-23, 2017-16 I.R.B. 1100, available at [IRS.gov/irb/2017-16_IRB#NOT-2017-23](https://www.irs.gov/irb/2017-16_IRB#NOT-2017-23). Also see [Adjusting tax liability for the qualified small business payroll tax credit for increasing research activities reported on line 8](#), later.

Work opportunity tax credit for qualified tax-exempt organizations hiring qualified veterans. The work opportunity tax credit is available for eligible unemployed veterans who begin work on or after November 22, 2011, and before January 1, 2020. Qualified tax-exempt organizations that hire eligible unemployed veterans can claim the work opportunity tax credit against their payroll tax liability using Form 5884-C. For more information, go to [IRS.gov/WOTC](https://www.irs.gov/WOTC).

COBRA premium assistance credit. Effective for tax periods beginning after December 31, 2013, the credit for COBRA premium assistance payments can't be claimed on Form 944. Instead, after filing your Form 944, file Form 944-X, Adjusted Employer's ANNUAL Federal Tax Return or Claim for Refund, to claim the COBRA premium assistance credit. Filing a Form 944-X before filing a Form 944 for the year may result in errors or delays in processing your Form 944-X. For more information, go to [IRS.gov/COBRACredit](https://www.irs.gov/COBRACredit).



If you're entitled to claim the COBRA premium assistance credit, but aren't otherwise required to file Form 944, file a Form 944 with -0- entered on line 11 before filing a Form 944-X to claim the credit.

Employers can request to file Forms 941, 941-SS, or 941-PR instead of Form 944. Employers required to file Form 944, who want to file Forms 941, 941-SS, or 941-PR instead, must contact the IRS to request to file quarterly Forms 941, 941-SS, or 941-PR and opt out of filing Form 944. See [What if You Want To File Forms 941, 941-SS, or 941-PR Instead of Form 944](#), later.

Correcting a previously filed Form 944. If you discover an error on a previously filed Form 944, make the correction using Form 944-X. Form 944-X is filed separately from Form 944. For more information, see the Instructions for Form 944-X, section 13 of Pub. 15, or go to [IRS.gov/CorrectingEmploymentTaxes](https://www.irs.gov/CorrectingEmploymentTaxes).

Federal tax deposits must be made by electronic funds transfer (EFT). You must use EFT to make all federal tax deposits. Generally, an EFT is made using the Electronic Federal Tax Payment System (EFTPS). If you don't want to use EFTPS, you can arrange for your tax professional, financial institution, payroll service, or other trusted third party to make electronic deposits on your behalf. Also, you may arrange for your financial institution to initiate a same-day wire payment on your behalf. EFTPS is a free service provided by the Department of Treasury. Services provided by your tax professional, financial institution, payroll service, or other third party may have a fee.

For more information on making federal tax deposits, see section 11 of Pub. 15, section 8 of Pub. 80, Federal Tax Guide for Employers in the U.S. Virgin Islands, Guam,

American Samoa, and the Commonwealth of the Northern Mariana Islands, or section 11 of Pub. 179, Guía Contributiva Federal para Patronos Puertorriqueños. To get more information about EFTPS or to enroll in EFTPS, go to EFTPS.gov or call one of the following numbers.

- 1-800-555-4477
- 1-800-733-4829 (TDD)
- 1-800-244-4829 (Spanish)
- 303-967-5916 if you're outside the United States (toll call)

Additional information about EFTPS is also available in Pub. 966 or Pub. 966 (SP).



For an EFTPS deposit to be on time, you must submit the deposit by 8 p.m. Eastern time the day before the date the deposit is due.

Same-day wire payment option. If you fail to submit a deposit transaction on EFTPS by 8 p.m. Eastern time the day before the date a deposit is due, you can still make your deposit on time by using the Federal Tax Collection Service (FTCS). To use the same-day wire payment method, you will need to make arrangements with your financial institution ahead of time. Please check with your financial institution regarding availability, deadlines, and costs. Your financial institution may charge you a fee for payments made this way. To learn more about the information you will need to give your financial institution to make a same-day wire payment, go to IRS.gov/SameDayWire.

Timeliness of federal tax deposits. If a deposit is required to be made on a day that isn't a business day, the deposit is considered timely if it is made by the close of the next business day. A business day is any day other than a Saturday, Sunday, or legal holiday. The term "legal holiday" for deposit purposes includes only those legal holidays in the District of Columbia. Legal holidays in the District of Columbia are provided in Pub. 15, Pub. 80, and Pub. 179.

Electronic filing and payment. Now, more than ever before, businesses can enjoy the benefits of filing tax returns and paying their federal taxes electronically. Whether you rely on a tax professional or handle your own taxes, the IRS offers you convenient programs to make filing and paying easier. Spend less time and worry about taxes and more time running your business. Use e-file and EFTPS to your benefit.

- For e-file, go to IRS.gov/EmploymentEfile for more information. A fee may be charged to file electronically.
- For EFTPS, go to EFTPS.gov or call EFTPS at one of the numbers provided under [Federal tax deposits must be made by electronic funds transfer \(EFT\)](#), earlier.



If you're filing your tax return or paying your federal taxes electronically, a valid employer identification number (EIN) is required at the time the return is filed or the payment is made. If a valid EIN isn't provided, the return or payment won't be processed. This may result in penalties. See [Employer identification number \(EIN\)](#), later, for information about applying for an EIN.

Electronic funds withdrawal (EFW). If you file Form 944 electronically, you can e-file and use EFW to pay the balance due in a single step using tax preparation

software or through a tax professional. However, don't use EFW to make federal tax deposits. For more information on paying your taxes using EFW, go to IRS.gov/EFW.

Credit or debit card payments. You can pay the balance due shown on Form 944 by credit or debit card. Your payment will be processed by a payment processor who will charge a processing fee. Don't use a credit or debit card to make federal tax deposits. For more information on paying your taxes with a credit or debit card, go to IRS.gov/PayByCard.

Online payment agreement. You may be eligible to apply for an installment agreement online if you can't pay the full amount of tax you owe when you file your return. For more information, see [What if you can't pay in full](#), later.

Paid preparers must sign Form 944. Paid preparers must complete and sign the paid preparer's section of Form 944.

Outsourcing payroll duties. You're responsible to ensure that tax returns are filed and deposits and payments are made, even if you contract with a third party to perform these acts. You remain responsible if the third party fails to perform any required action. If you choose to outsource any of your payroll and related tax duties (that is, withholding, reporting, and paying over social security, Medicare, FUTA, and income taxes) to a third-party payer, such as a payroll service provider or reporting agent, go to IRS.gov/OutsourcingPayrollDuties for helpful information on this topic. For more information on the different types of third-party payer arrangements, see section 16 in Pub. 15.

Where can you get telephone help? For answers to your questions about completing Form 944 or tax deposit rules, call the IRS at one of the numbers listed below.

- 1-800-829-4933 (Business and Specialty Tax Line) or 1-800-829-4059 (TDD/TTY for persons who are deaf, hard of hearing, or have a speech disability) Monday–Friday from 7:00 a.m. to 7:00 p.m. local time (Alaska and Hawaii follow Pacific time; employers in Puerto Rico receive service from 8:00 a.m. to 8:00 p.m. local time).
- 267-941-1000 if you're outside the United States (toll call) Monday–Friday from 6:00 a.m. to 11:00 p.m. Eastern time.

Photographs of missing children. The IRS is a proud partner with the [National Center for Missing & Exploited Children® \(NCMEC\)](#). Photographs of missing children selected by the Center may appear in instructions on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

General Instructions

Purpose of Form 944

Form 944 is designed so the smallest employers (those whose annual liability for social security, Medicare, and withheld federal income taxes is \$1,000 or less) will file and pay these taxes only once a year instead of every quarter. These instructions give you some background

information about Form 944. They tell you who must file Form 944, how to complete it line by line, and when and where to file it.

If you want more in-depth information about payroll tax topics relating to Form 944, see Pub. 15, Pub. 80, Pub. 179, or go to [IRS.gov/EmploymentTaxes](https://www.irs.gov/employmenttaxes).

Federal law requires you, as an employer, to withhold certain taxes from your employees' pay. Each time you pay wages, you must withhold—or take out of your employees' pay—certain amounts for federal income tax, social security tax, and Medicare tax. You must also withhold Additional Medicare Tax from wages you pay to an employee in excess of \$200,000 in a calendar year. Under the withholding system, taxes withheld from your employees are credited to your employees in payment of their tax liabilities.



References to federal income tax withholding don't apply to employers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, and Puerto Rico, unless you have employees who are subject to U.S. income tax withholding.

Federal law also requires you to pay any liability for the employer's portion of social security tax and Medicare tax. This portion of social security tax and Medicare tax isn't withheld from employees.

For more information about annual employment tax filing and tax deposit rules, see Treasury Decision 9566, 2012-8 I.R.B. 389, at [IRS.gov/irb/2012-08_IRB#TD-9566](https://www.irs.gov/irb/2012-08_IRB#TD-9566).

Who Must File Form 944?

In general, if the IRS has notified you to file Form 944, you must file Form 944 instead of Forms 941, 941-SS, or 941-PR to report the following amounts.

- Wages you have paid.
- Tips your employees reported to you.
- Federal income tax you withheld.
- Both the employer's and the employee's share of social security and Medicare taxes.
- Additional Medicare Tax withheld from employees.
- Current year's adjustments to social security and Medicare taxes for fractions of cents, sick pay, tips, and group-term life insurance.
- Qualified small business payroll tax credit for increasing research activities.

If you received notification to file Form 944, you must file Form 944 to report your social security, Medicare, and withheld federal income taxes for the 2018 calendar year unless you called the IRS between January 1, 2018, and April 2, 2018, or sent a written request postmarked between January 1, 2018, and March 15, 2018, to request to file Forms 941, 941-SS, or 941-PR quarterly instead and received written confirmation that your filing requirement was changed. You must file Form 944 even if you have no taxes to report (or you have taxes in excess of \$1,000 to report) unless you filed a final return for the prior year. See [If Your Business Has Closed...](#), later. Also see [What if You Want To File Forms 941, 941-SS, or 941-PR Instead of Form 944](#), later.



If the IRS notified you in writing to file Form 944, you must file Form 944 (and not Forms 941, 941-SS, or 941-PR) even if your tax liability for 2018 exceeds \$1,000. If you're unsure of your current filing requirement, call 1-800-829-4933. If you're outside the United States, call 267-941-1000 (toll call).

What if You Want To File Form 944 Instead of Forms 941, 941-SS, or 941-PR?

If you haven't received notification to file Form 944 for 2019 but estimate your employment tax liability for calendar year 2019 will be \$1,000 or less and would like to file Form 944 instead of Forms 941, 941-SS, or 941-PR, you can contact the IRS to request to file Form 944. To file Form 944 for calendar year 2019, you must call the IRS at 1-800-829-4933 (267-941-1000 (toll call) if you're outside the United States) by April 1, 2019, or send a written request postmarked by March 15, 2019. The mailing addresses for written requests are provided under [What if You Want To File Forms 941, 941-SS, or 941-PR Instead of Form 944](#), later. The IRS will send you a written notice that your filing requirement has been changed to Form 944. If you don't receive this notice, you must file Forms 941, 941-SS, or 941-PR for calendar year 2019.

New Employers

New employers are also eligible to file Form 944 if they will meet the eligibility requirements. New employers filing Form SS-4, Application for Employer Identification Number, or Form SS-4PR, Solicitud de Número de Identificación Patronal (EIN), must complete line 13 of Form SS-4 or SS-4PR, indicating the highest number of employees expected in the next 12 months, and must check the box on line 14 of Form SS-4 or SS-4PR to indicate whether they expect to have \$1,000 or less in employment tax liability for the calendar year and would like to file Form 944. Generally, if you pay \$5,000 or less in wages subject to social security and Medicare taxes and federal income tax withholding during the calendar year, you're likely to pay \$1,000 or less in employment taxes. See section 17 of Pub. 15 for the federal income tax withholding tables. Generally, if you're an employer in Puerto Rico, American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, or the U.S. Virgin Islands and you pay \$6,536 or less in wages subject to social security and Medicare taxes during the calendar year, you're likely to pay \$1,000 or less in employment taxes. New employers are advised of their employment tax filing requirement when they are issued their EIN.



The December 2017 revision of Form SS-4, box 14, currently states that for Form 944 "Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages." The \$4,000 wage amount will be increased to \$5,000 the next time Form SS-4 is revised, to agree with the \$5,000 amount provided in these instructions.

What if You Want To File Forms 941, 941-SS, or 941-PR Instead of Form 944?

You must file Form 944 if the IRS has notified you to do so, unless you contact the IRS to request to file quarterly

Forms 941, 941-SS, or 941-PR instead. To request to file quarterly Forms 941, 941-SS, or 941-PR to report your social security, Medicare, and withheld federal income taxes for the 2019 calendar year, call the IRS at 1-800-829-4933 (267-941-1000 (toll call) if you're outside the United States) between January 1, 2019, and April 1, 2019, or send a written request postmarked between January 1, 2019, and March 15, 2019. Written requests should be sent to:

Department of Treasury
Internal Revenue Service
Ogden, UT 84201-0038

or

Department of Treasury
Internal Revenue Service
Cincinnati, OH 45999-0038

Select one of the addresses above based on the state filing alignment for returns filed *Without a payment* under [Where Should You File](#), later. If the filing alignment for your state requires you to send Form 944 to Kansas City, send your request to the address for Cincinnati shown above. After you contact the IRS, the IRS will send you a written notice that your filing requirement has been changed. If you don't receive this notice, you must file Form 944 for calendar year 2019. See Rev. Proc. 2009-51, 2009-45 I.R.B. 625, available at [IRS.gov/irb/2009-45_IRB#RP-2009-51](#).

Who Can't File Form 944?

The following employers can't file Form 944.

- **Employers who aren't notified.** If the IRS doesn't notify you to file Form 944, don't file Form 944. If you would like to file Form 944 instead of Forms 941, 941-SS, or 941-PR, see [What if You Want To File Form 944 Instead of Forms 941, 941-SS, or 941-PR](#), earlier.
- **Household employers.** If you employ only household employees, don't file Form 944. For more information, see Pub. 926 and Schedule H (Form 1040), or Pub. 179 and Schedule H-PR.
- **Agricultural employers.** If you employ only agricultural employees, don't file Form 944. For more information, see Pub. 51 and Form 943, or Pub. 179 and Form 943-PR.

What if You Reorganize or Close Your Business?

If You Sell or Transfer Your Business...

If you sell or transfer your business during the year, you and the new owner must each file a Form 944, 941, 941-SS, or 941-PR, whichever is required, for the year in which the transfer occurred. Report only the wages you paid.

When two businesses merge, the continuing firm must file a return for the year in which the change took place and the other firm should file a final return.

Changing from one form of business to another—such as from a sole proprietorship to a partnership or corporation—is considered a transfer. If a transfer occurs, you may need a new EIN. See Pub. 1635 and section 1 of Pub. 15 for more information. Attach a statement to your return with all the following information.

- The new owner's name (or the new name of the business).
- Whether the business is now a sole proprietorship, partnership, or corporation.
- The kind of change that occurred (a sale or transfer).
- The date of the change.
- The name of the person keeping the payroll records and the address where those records will be kept.

If Your Business Has Closed...

If you go out of business or stop paying wages to your employees, you must file a final return. To tell the IRS that Form 944 for a particular year is your final return, check the box in Part 3 on page 2 of Form 944 and enter the final date you paid wages. Also attach a statement to your return showing the name of the person keeping the payroll records and the address where those records will be kept.

If you participated in a statutory merger or consolidation, or qualify for predecessor-successor status due to an acquisition, you should generally file Schedule D (Form 941), Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations. See the Instructions for Schedule D (Form 941) to determine whether you should file Schedule D (Form 941) and when you should file it.

When Must You File?

For 2018, file Form 944 by January 31, 2019. However, if you made deposits on time in full payment of the taxes due for the year, you may file the return by February 11, 2019.

File Form 944 only once for each calendar year. If you filed Form 944 electronically, don't file a paper Form 944. For more information about filing Form 944 electronically, see [Electronic filing and payment](#), earlier.

If we receive Form 944 after the due date, we will treat Form 944 as filed on time if the envelope containing Form 944 is properly addressed, contains sufficient postage, and is postmarked by the U.S. Postal Service on or before the due date, or sent by an IRS-designated private delivery service (PDS) on or before the due date. If you don't follow these guidelines, we will consider Form 944 filed when it is actually received. Go to [IRS.gov/PDS](#) for the current list of PDSs. For the IRS mailing address to use if you're using a PDS, go to [IRS.gov/PDSstreetAddresses](#).

How Should You Complete Form 944?

Enter your EIN, name, and address in the spaces provided. Also enter your name and EIN at the top of page 2. Don't use your social security number (SSN) or individual taxpayer identification number (ITIN). Generally, enter the business (legal) name that you used when you applied for your EIN. For example, if you're a sole proprietor, enter "Tyler Smith" on the *Name* line and "Tyler's Cycles" on the *Trade name* line. Leave the *Trade name* line blank if it is the same as your *Name* line.

If you use a tax preparer to complete Form 944, make sure the preparer uses your correct business name and EIN.

Employer identification number (EIN). To make sure that businesses comply with federal tax laws, the IRS monitors tax filings and payments by using a numerical system to identify taxpayers. A unique nine-digit EIN is assigned to all corporations, partnerships, and some sole proprietors. Businesses needing an EIN must apply for a number and use it throughout the life of the business on all tax returns, payments, and reports.

Your business should have only one EIN. If you have more than one and aren't sure which one to use, write to the IRS office where you file your returns (using the *Without a payment* address under [Where Should You File](#), later) or call the IRS at 1-800-829-4933. If you're outside the United States, call 267-941-1000 (toll call).

If you don't have an EIN, you may apply for one online by visiting [IRS.gov/EIN](#). You may also apply for an EIN by faxing or mailing Form SS-4 or SS-4PR to the IRS. Employers outside of the United States may also apply for an EIN by calling 267-941-1099 (toll call). If you have applied for an EIN but don't have your EIN by the time a return is due, file a paper return and write "Applied For" and the date you applied in the space shown for the number.



If you're filing your tax return electronically, a valid EIN is required at the time the return is filed. If a valid EIN isn't provided, the return won't be accepted. This may result in penalties.



Always be sure the EIN on the form you file exactly matches the EIN the IRS assigned to your business. Don't use your SSN or ITIN on forms that ask for an EIN. Filing a Form 944 with an incorrect EIN or using another business's EIN may result in penalties and delays in processing your return.

If you change your business name, business address, or responsible party. Notify the IRS immediately if you change your business name, business address, or responsible party.

- Write to the IRS office where you file your returns (using the *Without a payment* address under [Where Should You File](#), later) to notify the IRS of any business name change. See Pub. 1635 to see if you need to apply for a new EIN.
- Complete and mail Form 8822-B to notify the IRS of a business address or responsible party change. Don't mail Form 8822-B with your Form 944. For a definition of "responsible party," see the Instructions for Form SS-4.

Completing and Filing Form 944

Make entries on Form 944 as follows to enable accurate processing.

- Use 12-point Courier font (if possible) for all entries if you're using a typewriter or computer to complete Form 944. Portable Document Format (PDF) forms on [IRS.gov](#) have fillable fields with acceptable font specifications.
- Don't enter dollar signs and decimal points. Commas are optional. Report dollars to the left of the preprinted decimal point and cents to the right of it. Don't round entries to whole dollars. Always show an amount for cents, even if it is zero.
- Leave blank any data field with a value of zero (except line 9).

- Enter negative amounts using a minus sign (if possible). Otherwise, use parentheses.
- Enter your name and EIN on all pages.
- Enter your name, EIN, "Form 944," and tax period on all attachments.
- Staple multiple sheets in the upper left corner when filing.

Required Notice to Employees About the Earned Income Credit (EIC)

To notify employees about the EIC, employers in the United States must give the employees one of the following items.

- Form W-2, Wage and Tax Statement, which has the required information about the EIC on the back of Copy B.
- A substitute Form W-2 with the same EIC information on the back of the employee's copy that is on the back of Copy B of the IRS Form W-2.
- Notice 797, Possible Federal Tax Refund Due to the Earned Income Credit (EIC).
- Your written statement with the same wording as Notice 797.

For more information, see section 10 of Pub. 15, Pub. 596, and [IRS.gov/EIC](#).

Reconciling Form 944 and Form W-3, W-3SS, or W-3PR

The IRS matches amounts reported on your Form 944 with Form W-2, W-2AS, W-2GU, W-2CM, W-2VI, or Form 499R-2/W-2PR amounts totaled on your Form W-3 or W-3SS, Transmittal of Wage and Tax Statements, or Form W-3PR, Informe de Comprobantes de Retención. If the amounts don't agree, you may be contacted by the IRS or the SSA. The following amounts are reconciled.

- Federal income tax withholding, if applicable.
- Social security wages.
- Social security tips.
- Medicare wages and tips.

For more information, see section 12 of Pub. 15.

Where Should You File?

If you file a paper return, where you file depends on whether you include a payment with Form 944. For the IRS mailing address to use if you're using a PDS, go to [IRS.gov/PDSstreetAddresses](#). You're encouraged to file Form 944 electronically. Go to [IRS.gov/EmploymentEfile](#) for more information on electronic filing.

If you're in . . .	Without a payment . . .	With a payment . . .
Connecticut	New Jersey	Department of the Internal Revenue Service
Delaware	New York	Treasury
District of Columbia	North Carolina	Internal Revenue Service
Florida	Ohio	Cincinnati, OH
Indiana	Pennsylvania	45280-4522
Maine	Rhode Island	45999-0044
Maryland	South Carolina	
Massachusetts	Vermont	
New Hampshire	Virginia	
	West Virginia	

If you're in . . .	Without a payment . . .	With a payment . . .
Georgia Illinois Kentucky Michigan	Tennessee Wisconsin Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0053	Internal Revenue Service P.O. Box 806532 Cincinnati, OH 45280-6532
Alabama Alaska Arizona Arkansas California Colorado Hawaii Idaho Iowa Kansas Louisiana Minnesota Mississippi	Missouri Montana Nebraska Nevada New Mexico North Dakota Oklahoma Oregon South Dakota Texas Utah Washington Wyoming Department of the Treasury Internal Revenue Service Ogden, UT 84201-0044	Internal Revenue Service P. O Box 37944 Hartford, CT 06176-7944
No legal residence or principal place of business in any state	Internal Revenue Service P.O. Box 409101 Ogden, UT 84409	Internal Revenue Service P. O Box 37944 Hartford, CT 06176-7944

Special filing address for exempt organizations; federal, state, and local governmental entities; and Indian tribal governmental entities, regardless of location

Department of the Treasury Internal Revenue Service Ogden, UT 84201-0044	Internal Revenue Service P.O. Box 37944 Hartford, CT 06176-7944
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CAUTION Your filing address may have changed from that used to file your employment tax return in prior years. Don't send Form 944 or any payments to the Social Security Administration (SSA). PDSs can't deliver to P.O. boxes. You must use the U.S. Postal Service to mail an item to a P.O. box address.

Must You Deposit Your Taxes?

If your liability for withheld federal income tax and social security and Medicare taxes is less than \$2,500 for the year, you can pay the taxes with your return. To avoid a penalty, you should pay in full and file on time. You don't have to deposit the taxes. However, you may choose to make deposits of these taxes even if your liability is less than \$2,500. If your liability for these taxes is \$2,500 or more, you're generally required to deposit the taxes instead of paying them when you file Form 944. See the *Federal Tax Deposit Requirements for Form 944 Filers* chart, later. If you don't deposit the taxes when required, you may be subject to penalties and interest.

The \$2,500 threshold at which federal tax deposits must be made is different from the amount of annual tax liability (\$1,000 or less) that makes an employer eligible to file Form 944. Form 944 filers whose businesses grow during the year may be required to make federal tax deposits (see chart next), but they will still file Form 944 for the year.

Federal Tax Deposit Requirements for Form 944 Filers	
If Your Tax Liability is:	Your Deposit Requirement is:
Less than \$2,500 for the year	No deposit required. You may pay the tax with your return. If you're unsure that your tax liability for the year will be less than \$2,500, deposit under the rules below.
\$2,500 or more for the year, but less than \$2,500 for the quarter	You can deposit by the last day of the month after the end of a quarter. However, if your fourth quarter tax liability is less than \$2,500, you may pay the fourth quarter's tax liability with Form 944.
\$2,500 or more for the quarter	You must deposit monthly or semiweekly depending on your deposit schedule. But, if you accumulate \$100,000 or more of taxes on any day, you must deposit the tax by the next business day. See section 11 of Pub. 15, section 8 of Pub. 80, or section 11 of Pub. 179.

Note. When you make deposits depends on your deposit schedule, which is either monthly or semiweekly, depending on the amount of your tax liability during the lookback period. The lookback period for Form 944 filers is different from the lookback period for Form 941, 941-SS, and 941-PR filers, so your deposit schedule may have changed. For more information, see section 11 of Pub. 15, section 8 of Pub. 80, or section 11 of Pub. 179.

What About Penalties and Interest?

Avoiding Penalties and Interest

You can avoid paying penalties and interest if you do all of the following.

- Deposit or pay your taxes when they are due.
- File your fully completed Form 944 on time.
- Report your tax liability accurately.
- Submit valid checks for tax payments.
- Give accurate Forms W-2, W-2AS, W-2GU, W-2CM, W-2VI, or Form 499R-2/W-2PR to employees.
- File Form W-3, W-3SS, or W-3PR and Copies A of Forms W-2, W-2AS, W-2GU, W-2CM, W-2VI, or Form 499R-2/W-2PR with the SSA on time and accurately. Go to [SSA.gov/employer](https://www.ssa.gov/employer) for information on how to file Forms W-2 electronically.

Penalties and interest are charged on taxes paid late and returns filed late at a rate set by law. See sections 11 and 12 of Pub. 15, section 8 of Pub. 80, or section 11 of Pub. 179 for details. Use Form 843 to request abatement of assessed penalties or interest. Don't request abatement of assessed penalties or interest on Form 944, Form 944-X, 944-X (SP), 941-X, or 941-X (PR).

If you receive a notice about a penalty after you file your return, reply to the notice with an explanation and we will determine if you meet reasonable-cause criteria. Don't include an explanation when you file your return.



If federal income, social security, and Medicare taxes that must be withheld (that is, trust fund taxes) aren't withheld or aren't deposited or paid to the United States Treasury, the trust fund recovery penalty may apply. The penalty is 100% of the unpaid trust fund tax. If these unpaid taxes can't be immediately collected from the employer or business, the trust fund recovery penalty may be imposed on all persons who are determined by the IRS to be responsible for collecting, accounting for, or paying over these taxes, and who acted willfully in not doing so. For more information, see section 11 of Pub. 15, section 8 of Pub. 80, or section 11 of Pub. 179.

Specific Instructions

Part 1: Answer These Questions for This Year



Employers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, and Puerto Rico may skip lines 1 and 2, unless you have employees who are subject to U.S. income tax withholding.

1. Wages, Tips, and Other Compensation

Enter amounts on line 1 that would also be included in box 1 of your employees' Forms W-2. Include sick pay paid by a third party if you were given timely notice of the payments and the third party transferred liability for the employer's taxes to you. See the General Instructions for Forms W-2 and W-3 and section 6 of Pub. 15-A, Employer's Supplemental Tax Guide, for more information.

If you're a third-party payer of sick pay, don't include sick pay that you paid to policyholders' employees here if you gave the policyholders timely notice of the payments.

2. Federal Income Tax Withheld From Wages, Tips, and Other Compensation

Enter the federal income tax that you withheld (or were required to withhold) from your employees on this year's wages, tips, taxable fringe benefits, and supplemental unemployment compensation benefits. Don't include any income tax withheld by a third-party payer of sick pay even if you reported it on Forms W-2. You will reconcile this difference on Form W-3.



References to federal income tax withholding don't apply to employers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, and Puerto Rico, unless you have employees who are subject to U.S. income tax withholding.

3. If No Wages, Tips, and Other Compensation Are Subject to Social Security or Medicare Tax

If no wages, tips, and other compensation on line 1 are subject to social security or Medicare taxes, check the box on line 3 and go to line 5. If this question doesn't apply to you, leave the box blank. For more information about

exempt wages, see section 15 of Pub. 15, section 12 of Pub. 80, or section 15 of Pub. 179. For religious exemptions, see section 4 of Pub. 15-A. For information on the employment tax treatment of fringe benefits, see Pub. 15-B.

4a-4e. Taxable Social Security and Medicare Wages and Tips

4a. Taxable social security wages. Enter the total wages, sick pay, and taxable fringe benefits subject to social security taxes that you paid to your employees during the year. For this purpose, sick pay includes payments made by an insurance company to your employees for which you received timely notice from the insurance company. See section 6 in Pub. 15-A for more information about sick pay reporting.

Enter the amount before deductions. Don't include tips on this line. For information on types of wages subject to social security taxes, see section 5 of Pub. 15, section 4 of Pub. 80, or section 5 of Pub. 179.

For 2018, the rate of social security tax on taxable wages is 6.2% (0.062) each for the employer and employee, or 12.4% (0.124) for both. Stop paying social security tax on and reporting an employee's wages on line 4a when the employee's taxable wages (including tips) reach \$128,400 for the year. However, continue to withhold income and Medicare taxes for the whole year on wages and tips even when the social security wage base of \$128,400 has been reached.

$$\begin{array}{r} \text{line 4a (column 1)} \\ \times 0.124 \\ \hline \text{line 4a (column 2)} \end{array}$$

4b. Taxable social security tips. Enter all tips your employees reported to you during the year until the total of the tips and wages for an employee reach \$128,400 for the year. Include all tips your employees reported to you even if you were unable to withhold the 6.2% employee's share of social security tax. You will reduce your total taxes by the amount of any uncollected employee share of social security and Medicare taxes on tips later on line 6; see [Adjustments for tips and group-term life insurance](#), later. Don't include service charges on line 4b.

Your employee must report cash tips to you by the 10th day of the month after the month the tips are received. The report should include charged tips (for example, credit and debit card charges) you paid over to the employee for charge customers, tips the employee received directly from customers, and tips received from other employees under any tip-sharing arrangement. Both directly and indirectly tipped employees must report tips to you. No report is required for months when tips are less than \$20. Employees may use Form 4070 (available only in Pub. 1244) or Form 4070-PR (available only in Pub. 1244-PR), or submit a written statement or electronic tip record.

$$\begin{array}{r} \text{line 4b (column 1)} \\ \times 0.124 \\ \hline \text{line 4b (column 2)} \end{array}$$

For more information on tips, see section 6 of Pub. 15, section 5 of Pub. 80, or section 6 of Pub. 179.

4c. Taxable Medicare wages and tips. Enter all wages, tips, sick pay, and taxable fringe benefits that are subject to Medicare tax. Unlike social security wages, there is no limit on the amount of wages subject to Medicare tax.

The rate of Medicare tax is 1.45% (0.0145) each for the employer and employee, or 2.9% (0.029) for both. Include all tips your employees reported during the year, even if you were unable to withhold the employee tax of 1.45%.

$$\begin{array}{r} \text{line 4c (column 1)} \\ \times 0.029 \\ \hline \text{line 4c (column 2)} \end{array}$$

4d. Taxable wages & tips subject to Additional Medicare Tax withholding. Enter all wages, tips, sick pay, and taxable fringe benefits that are subject to Additional Medicare Tax withholding. You're required to begin withholding Additional Medicare Tax in the pay period in which you pay wages in excess of \$200,000 to an employee and continue to withhold it each pay period until the end of the calendar year. Additional Medicare Tax is only imposed on the employee. There is no employer share of Additional Medicare Tax. All wages that are subject to Medicare tax are subject to Additional Medicare Tax withholding if paid in excess of the \$200,000 withholding threshold.

For more information on what wages are subject to Medicare tax, see the chart, *Special Rules for Various Types of Services and Payments*, in section 15 of Pub. 15. For more information on Additional Medicare Tax, go to IRS.gov/ADMT.

Once wages and tips exceed the \$200,000 withholding threshold, include all tips your employees reported during the year, even if you were unable to withhold the employee tax of 0.9%.

$$\begin{array}{r} \text{line 4d (column 1)} \\ \times 0.009 \\ \hline \text{line 4d (column 2)} \end{array}$$

4e. Total social security and Medicare taxes. Add the column 2 amounts on lines 4a–4d. Enter the result on line 4e.

5. Total Taxes Before Adjustments

Add the total federal income tax withheld from wages, tips, and other compensation from line 2 and the total social security and Medicare taxes before adjustments from line 4e. Enter the result on line 5.

6. Current Year's Adjustments

Enter tax amounts that result from current period adjustments. Use a minus sign (if possible) to show an

adjustment that decreases the total taxes shown on line 5. Otherwise, use parentheses.

In certain cases, you must adjust the amounts you entered as social security and Medicare taxes in column 2 of lines 4a–4d to figure your correct tax liability for this year's Form 944. See section 13 of Pub. 15, section 9 of Pub. 80, or section 12 of Pub. 179.

If you need to adjust any amount reported on line 6 from a previously filed Form 944, complete and file Form 944-X. Form 944-X is an adjusted return or claim for refund and is filed separately from Form 944. See section 13 of Pub. 15 or section 9 of Pub. 80.

Adjustment for fractions of cents. Enter adjustments for fractions of cents (due to rounding) relating to the employee share of social security and Medicare taxes withheld. The employee share of amounts shown in column 2 of lines 4a–4d may differ slightly from amounts actually withheld from employees' paychecks due to rounding social security and Medicare taxes based on statutory rates.

Adjustment for sick pay. Enter the adjustment for the employee share of social security and Medicare taxes that were withheld and deposited by your third-party sick pay payer with regard to sick pay paid by the third party. These wages should be included on line 4a, line 4c, and, if the withholding threshold is met, line 4d. If you're the third-party sick pay payer, enter the adjustment for any employer share of these taxes required to be paid by the employer.

Adjustments for tips and group-term life insurance. Enter adjustments for:

- Any uncollected employee share of social security and Medicare taxes on tips, and
- The uncollected employee share of social security and Medicare taxes on group-term life insurance premiums paid for former employees.

7. Total Taxes After Adjustments

Combine the amounts shown on lines 5 and 6 and enter the result on line 7.

8. Qualified Small Business Payroll Tax Credit for Increasing Research Activities

Enter the total amount of the credit from Form 8974, line 12.



If you enter an amount on line 8, you must attach Form 8974.

9. Total Taxes After Adjustments and Credits

Subtract line 8 from line 7 and enter the result on line 9.

- If line 9 is less than \$2,500, you may pay the amount with Form 944 or you may deposit the amount.
- If line 9 is \$2,500 or more, you generally must deposit your tax liabilities by EFT. However, if you deposited all taxes accumulated in the first 3 quarters of the year and your fourth quarter liability is less than \$2,500, you may pay taxes accumulated during the fourth quarter with Form 944. The amount shown on line 9 must equal the amount shown on line 13m or the "Total tax liability for the

year” shown on line M of Form 945-A, Annual Record of Federal Tax Liability.

For more information and rules about federal tax deposits, see [Must You Deposit Your Taxes](#), earlier, and section 11 of Pub. 15, section 8 of Pub. 80, or section 11 of Pub. 179.



If you're a semiweekly depositor, you must complete Form 945-A. If you fail to complete and submit Form 945-A, the IRS may assert deposit penalties based on available information.

10. Total Deposits for This Year

Enter your deposits for this year, including any overpayment that you applied from filing Form 944-X, 944-X (SP), 941-X, or 941-X (PR) in the current year. Also include in the amount shown any overpayment from a previous period that you applied to this return.

11. Balance Due

If line 9 is more than line 10, enter the difference on line 11. Otherwise, see [Overpayment](#), later. **Never make an entry on both lines 11 and 12.**

You don't have to pay if line 11 is less than \$1. Generally, you should have a balance due only if your total taxes after adjustments and credits (line 9) are less than \$2,500. However, see *If line 9 is \$2,500 or more*, earlier, for an exception. Also see section 11 of Pub. 15, section 8 of Pub. 80, or section 11 of Pub. 179 for information about payments made under the accuracy of deposits rule.

If you were required to make federal tax deposits, pay the amount shown on line 11 by EFT. If you weren't required to make federal tax deposits, you may pay the amount shown on line 11 by EFT, credit card, debit card, check, money order, or EFW. For more information on electronic payment options, go to [IRS.gov/Payments](https://www.irs.gov/Payments).

If you pay by EFT, credit card, or debit card, file your return using the *Without a payment* address under [Where Should You File](#), earlier. Don't file Form 944-V, Payment Voucher.

If you pay by check or money order, make it payable to the “United States Treasury.” Enter your EIN, “Form 944,” and the tax period on your check or money order. Complete Form 944-V and enclose it with Form 944.



If you're required to make deposits and, instead, pay the taxes with Form 944, you may be subject to a penalty.

What if you can't pay in full? If you can't pay the full amount of tax you owe, you can apply for an installment agreement online. You can apply for an installment agreement online if:

- You can't pay the full amount shown on line 11,
- The total amount you owe is \$25,000 or less, and
- You can pay the liability in full in 24 months.

To apply using the Online Payment Agreement Application, go to [IRS.gov/OPA](https://www.irs.gov/OPA).

Under an installment agreement, you can pay what you owe in monthly installments. There are certain conditions you must meet to enter into and maintain an installment

agreement, such as paying the liability within 24 months, and making all required deposits and timely filing tax returns during the length of the agreement.

If your installment agreement is accepted, you will be charged a fee and you will be subject to penalties and interest on the amount of tax not paid by the due date of the return.

12. Overpayment

If line 10 is more than line 9, enter the amount on line 12. **Never make an entry on both lines 11 and 12.**

If you deposited more than the correct amount for the year, you can choose to have the IRS either refund the overpayment or apply it to your next return. Check only one box on line 12. If you don't check either box or if you check both boxes, generally we will apply the overpayment to your next return. Regardless of any boxes you check or don't check on line 12, we may apply your overpayment to any past due tax account that is shown in our records under your EIN.

If line 12 is less than \$1, we will send a refund or apply it to your next return only if you ask us in writing to do so.

Complete Both Pages

You must complete both pages of Form 944 and sign it on page 2. Failure to do so may delay processing of your return.

Part 2: Tell Us About Your Deposit Schedule and Tax Liability for This Year

13. Check One

If line 9 is less than \$2,500, check the first box on line 13 and go to line 14.

If line 9 is \$2,500 or more, check the second box on line 13. If you're a monthly schedule depositor, enter your tax liability for each month and figure the total liability for the year. The amounts entered on line 13 are a summary of your monthly tax liabilities, not a summary of deposits you made. The IRS gets deposit data from electronic funds transfers. If you don't enter your tax liability for each month, the IRS won't know when you should have made deposits and may assess an “averaged” failure-to-deposit penalty. See section 11 of Pub. 15, section 8 of Pub. 80, or section 11 of Pub. 179. If your tax liability for any month is negative, don't enter a negative amount for the month. Instead, enter zero for the month and subtract that negative amount from your tax liability for the next month.



The amount shown on line 13m must equal the amount shown on line 9. If it doesn't, your tax deposits and payments may not be counted as timely. Don't change your current year tax liability reported on line 13 by adjustments reported on any Forms 944-X.

If you're a semiweekly schedule depositor or if you became one because you accumulated \$100,000 or more in tax liability on any day in a deposit period, you must complete Form 945-A and file it with Form 944. See the *\$100,000 Next-Day Deposit Rule* in section 11 of Pub. 15,

section 8 of Pub. 80, or section 11 of Pub. 179. Don't complete lines 13a–13m if you file Form 945-A.

Adjusting tax liability for the qualified small business payroll tax credit for increasing research activities reported on line 8. Monthly schedule depositors and semiweekly schedule depositors must account for the qualified small business payroll tax credit for increasing research activities (line 8) when reporting their tax liabilities on line 13 or Form 945-A. The total tax liability for the year must equal the amount reported on line 9. Failure to account for the qualified small business payroll tax credit for increasing research activities on line 13 or Form 945-A may cause line 13 or Form 945-A to report more than the total tax liability reported on line 9.

The qualified small business payroll tax credit for increasing research activities applies to the employer share of social security tax on wages paid in the quarter that begins after the income tax return electing the credit has been filed. In completing line 13 or Form 945-A, you take into account the payroll tax credit against your liability for the employer share of social security tax starting with the first payroll payment of the quarter that includes payments of wages to your employees subject to social security tax. The credit may be taken to the extent of the employer share of social security tax on wages associated with the first payroll payment, and then to the extent of the employer share of social security tax associated with succeeding payroll payments in the quarter until the credit is used. Don't reduce your monthly tax liability reported on line 13 or your daily tax liability reported on Form 945-A below zero. Consistent with the entries on line 13 or Form 945-A, the payroll tax credit should be taken into account in making deposits of employment tax. If any payroll tax credit is remaining at the end of the quarter that has not been used completely because it exceeds the employer share of social security tax for the quarter, the excess credit may be carried forward to the succeeding quarter and allowed as a payroll tax credit for the succeeding quarter. The payroll tax credit may not be taken as a credit against income tax withholding, Medicare tax, or the employee share of social security tax.

Also, the remaining payroll tax credit may not be carried back and taken as a credit against wages paid from preceding quarters that are reported on the same Form 944 or on Forms 944 for preceding years. If an amount of payroll tax credit is unused at the end of the calendar year because it is in excess of the employer share of social security tax on wages paid during the applicable quarters in the calendar year, the remaining payroll tax credit may be carried forward to the first quarter of the succeeding calendar year as a payroll tax credit against the employer share of social security tax on wages paid in that quarter.

Example. Rose Co. is an employer with a calendar tax year that filed its timely income tax return on April 17, 2018. Rose Co. elected to take the qualified small business payroll tax credit for increasing research activities on Form 6765. The third quarter of 2018 is the first quarter that begins after Rose Co. filed the income tax return making the payroll tax credit election. Therefore, the payroll tax credit applies against Rose Co.'s share of social security tax on wages paid to employees in the third

quarter of 2018. Rose Co. is a semiweekly schedule depositor. Rose Co. completes Form 945-A by reducing the amount of liability entered for the first payroll payment in the third quarter of 2018 that includes wages subject to social security tax by the lesser of (1) its share of social security tax on the wages or (2) the available payroll tax credit. If the payroll tax credit elected is more than Rose Co.'s share of social security tax on the first payroll payment of the quarter, the excess payroll tax credit would be carried forward to succeeding payroll payments in the third quarter until it is used. If the amount of the payroll tax credit exceeds Rose Co.'s share of social security tax on wages paid to its employees in the third quarter, the excess credit would be treated as a payroll tax credit against its share of social security tax on wages paid in the fourth quarter. If the amount of the payroll tax credit remaining exceeded Rose Co.'s share of social security tax on wages paid in the fourth quarter, it could be carried forward and treated as a payroll tax credit for the first quarter of 2019.

Part 3: Tell Us About Your Business

In Part 3, answer question 14 only if it applies to your business. If it doesn't apply, leave it blank and go to Part 4.

14. If Your Business Has Closed...

If you go out of business or stop paying wages, you must file a final return. To tell the IRS that a particular Form 944 is your final return, check the box on line 14 and enter the date you last paid wages in the space provided. For additional filing requirements, see [If Your Business Has Closed...](#), earlier.

Part 4: May We Speak With Your Third-Party Designee?

If you want to allow an employee, a paid tax preparer, or another person to discuss your Form 944 with the IRS, check the "Yes" box in Part 4. Enter the name, phone number, and the five-digit personal identification number (PIN) of the specific person to speak with—not the name of the firm that prepared your tax return. The designee may choose any five numbers as his or her PIN.

By checking "Yes," you authorize the IRS to talk to the person you named (your designee) about any questions we may have while we process your return. You also authorize your designee to do all of the following.

- Give us any information that is missing from your return.
- Call us for information about processing your return.
- Respond to certain IRS notices that you have shared with your designee about math errors and return preparation. The IRS won't send notices to your designee.

You're not authorizing your designee to bind you to anything (including additional tax liability) or to otherwise represent you before the IRS. If you want to expand your designee's authorization, see Pub. 947.

The authorization will automatically expire 1 year after the due date (without regard to extensions) for filing your Form 944. If you or your designee want to terminate the authorization, write to the IRS office for your location using

the *Without a payment* address under [Where Should You File](#), earlier.

Part 5: Sign Here (Approved Roles)

Complete all information in Part 5 and sign Form 944. The following persons are authorized to sign the return for each type of business entity.

- **Sole proprietorship**—The individual who owns the business.
- **Corporation (including a limited liability company (LLC) treated as a corporation)**—The president, vice president, or other principal officer duly authorized to sign.
- **Partnership (including an LLC treated as a partnership) or unincorporated organization**—A responsible and duly authorized partner, member, or officer having knowledge of its affairs.
- **Single-member LLC treated as a disregarded entity for federal income tax purposes**—The owner of the LLC or a principal officer duly authorized to sign.
- **Trust or estate**—The fiduciary.

Form 944 may be signed by a duly authorized agent of the taxpayer if a valid power of attorney has been filed.

Alternative signature method. Corporate officers or duly authorized agents may sign Form 944 by rubber stamp, mechanical device, or computer software program. For details and required documentation, see Rev. Proc. 2005-39, 2005-28 I.R.B. 82, available at [IRS.gov/irb/2005-28 IRB#RP-2005-39](#).

Paid Preparer Use Only

A paid preparer must sign Form 944 and provide the information in the *Paid Preparer Use Only* section of Part

5 if the preparer was paid to prepare Form 944 and isn't an employee of the filing entity. Paid preparers must sign paper returns with a manual signature. The preparer must give you a copy of the return in addition to the copy to be filed with the IRS.

If you're a paid preparer, enter your Preparer Tax Identification Number (PTIN) in the space provided. Include your complete address. If you work for a firm, enter the firm's name and the EIN of the firm. You can apply for a PTIN online or by filing Form W-12. For more information about applying for a PTIN online, go to [IRS.gov/PTIN](#). You can't use your PTIN in place of the EIN of the tax preparation firm.

Generally, don't complete this section if you're filing the return as a reporting agent and have a valid Form 8655 on file with the IRS. However, a reporting agent must complete this section if the reporting agent offered legal advice, for example, advising the client on determining whether its workers are employees or independent contractors for federal tax purposes.

How To Get Forms, Instructions, and Publications



You can view, download, or print most of the forms, instructions, and publications you may need on [IRS.gov/Forms](#). Otherwise, you can go to [IRS.gov/OrderForms](#) to place an order and have forms mailed to you.