Form **944 for 2013:** Employer's ANNUAL Federal Tax Return

Department of the Treasury — Internal Revenue Service

OMB No. 1545-2007

				22 1101 10 10 2001
Emplo	oyer identification number (EIN)			Who Must File Form 944 You must file annual Form 944
Name	(not your trade name)			instead of filing quarterly Forms 941 only if the IRS notified you in
Trade	name (if any)			writing. Instructions and prior-year forms are available at www.irs.gov/form944.
Addre		Street	Suite or room number	
	Number	ni eet	Suite of room number	
	City	State	ZIP code	
	Foreign country name	Foreign province/county	Foreign postal code	
Read	the separate instructions before you	complete Form 944. Type or prir	nt within the boxes.	
Part	Answer these questions for this Mariana Islands, the U.S. Virgin			Commonwealth of the Northern
1	Wages, tips, and other compensation	on		1
2	Federal income tax withheld from w	ages, tips, and other compensat	ion	2
3	If no wages, tips, and other comper	nsation are subject to social secu	ırity or Medicare tax	3 Check and go to line 5.
4	Taxable social security and Medica	re 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 Taxable wages & tips subject to Additional Medicare Tax withholding	× .009	=	
	4e Add Column 2 from lines 4a, 4b,	4c, and 4d		4e
5	Total taxes before adjustments. Add	d lines 2 and 4e		5
6	Current year's adjustments (see inst	ructions)		6
7	Total taxes after adjustments. Comb	oine lines 5 and 6		7
8	Total deposits for this year, incluorerpayments applied from Form 94			8 .
9a	COBRA premium assistance payme	ents (see instructions)		9a <u> </u>
9b	Number of individuals provided COI	BRA premium assistance		
10	Add lines 8 and 9a			10 .
11	Balance due. If line 7 is more than line	e 10, enter the difference and see i	nstructions	
12	Overpayment. If line 10 is more than line 7	, enter the difference	Check one:	Apply to next return. Send a refund.
	➤ You MUST complete both pages	of Form 944 and SIGN it.		Next ■ ▶
				5 O11 (0010

Name (not your trade name)						I	Employer ide	entification n	umber (EIN)
Part 2: Tell us abou	ıt your deposit sched	lule and t	tax liability for	or this yea	ar.				
13 Check one:	Line 7 is less than \$2, Line 7 is \$2,500 or more \$100,000 or more of liab	. Enter yoι	ır tax liability fo	deposit per					
13a	- Can	13d	7,51.		13g		•	13j	•
	Feb.	1	May	,	- J		Aug.		Nov.
13b		13e			13h			13k	
	Mar.	1	Jun.		Г		Sep.		Dec.
13c		13f			13i _			13I	
Tota	l liability for year. Add	lines 13a	through 13l.	Total mus	st equal li	ine 7.	13m		
Part 3: Tell us abou	ıt your business. If qı	uestion 1	4 does NOT	apply to	our busi	iness, l	eave it bla	nk.	
14 If your business I	nas closed or you stop	ped payi	ng wages						
Check here and enter the final date you paid wages.									
Part 4: May we spe	ak with your third-pa	ırty desig	nee?						
	ow an employee, a paid	l tax prepa	arer, or anoth	er person t	o discuss	this ret	urn with th	e IRS? See	the instructions
for details.		. г					7		
Yes. Designed	e's name and phone nu	mber _							
Select a	5-digit Personal Identifi	cation Nu	mber (PIN) to	use when	talking to	IRS.			
No.									
Part 5: Sign Here.	ou MUST complete	both pag	es of Form 9	944 and S	IGN it.				
	, I declare that I have exa								
and belief, it is true, corre	ct, and complete. Declarati	ion of prepa	arer (other than	taxpayer) is	based on a	all inform	ation of whic	ch preparer l	nas any knowledge.
Sign you	ır	Print your name here							
name he						Print yo	our		
						title her	re		
Da	ate					Best daytime phone			
Paid Preparer Use	Only						Chec	ck if you ar	e self-employed
Preparer's name						P	TIN		
Preparer's signature						D	ate		
Firm's name (or yours if self-employed)					E	EIN			
Address						Р	hone		
City				State		Z	IP code		

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Form 944-V, Payment Voucher

Purpose of Form

Complete Form 944-V, Payment Voucher, if you are making a payment with Form 944, 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.

Making Payments With Form 944

To avoid a penalty, make your payment with your 2013 Form 944 **only if** one of the following applies.

- Your net taxes for the year (Form 944, line 7) 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 2013, and the tax you owe for the fourth quarter of 2013 is less than \$2,500, and you are paying, in full, the tax you owe for the fourth quarter of 2013 with a timely filed return.
- Your net taxes for the third quarter are \$2,500 or more, net taxes for the fourth quarter are less than \$2,500, and you did not incur a \$100,000 next-day deposit obligation during the fourth quarter.
- You are a monthly schedule depositor making a payment in accordance with the Accuracy of Deposits Rule. See section 11 of Pub. 15 (Circular E), Employer's Tax Guide, for details. In this case, the amount of your payment may be \$2,500 or more.

Otherwise, you must make deposits by electronic funds transfer. See section 11 of Pub. 15 (Circular E) for deposit

instructions. Do not use Form 944-V to make federal tax deposits.

Caution. Use Form 944-V when making any payment with Form 944. However, if you pay an amount with Form 944 that should have been deposited, you may be subject to a penalty. See Deposit Penalties in section 11 of Pub. 15 (Circular E).

Specific Instructions

Box 1—Employer identification number (EIN). If you do not have an EIN, you may apply for one online. Go to IRS.gov and click on the *Apply for an EIN Online* link under *Tools*. You may also apply for an EIN by calling 1-800-829-4933, or you can fax or mail Form SS-4, Application for Employer Identification Number, to the IRS. If you have not 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 the "United States Treasury" and write your EIN, "Form 944," and "2013" on your check or money order. Do not send cash. Do not 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. Do not send a photocopy of Form 944-V because your payment may be misapplied or delayed.

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

Detach Here and Mail With Your Payment and Form 944.

E 944-V Department of the Treasury Internal Revenue Service ▶ Do			Payment Voucher			45-2007
		o no	t staple this voucher or your payment to Form 944.	_	20 •	<u> </u>
Enter your employer identification number (EIN).	eation		Enter the amount of your payment. ► Make your check or money order payable to "United States Treasury"	Doll	ars	Cents
		3	Enter your business name (individual name if sole proprietor). Enter your address.			

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 and provides for 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 you to provide your identification number. If you fail to provide this information in a timely manner, or provide false or fraudulent information, you may be subject to penalties.

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:

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 send us comments from www.irs.gov/formspubs/. Click on More Information and then click on Comment on Tax Forms and Publications. Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send Form 944 to this address. Instead see Where Should You File? in the Instructions for Form 944.