

## 2008 Form 944, Employer's ANNUAL Federal Tax Return

**Purpose:** This is the first circulation of the 2008 Form 944 for review and comment. The major changes are discussed on page 2. This circulation includes the mailout version and the over-the-counter version of Form 944.

**TPCC Meeting:** None scheduled.

**Prior Version:** The 2007 Form 944 is available at:  
<http://www.irs.gov/pub/irs-pdf/f944.pdf> .

**Instructions:** The 2008 Instructions for Form 944 will be circulated separately. The 2007 instructions are available at:  
<http://www.irs.gov/pub/irs-pdf/i944.pdf>

**Other Products:** Circulations of draft tax forms and instructions are posted at  
<http://taxforms.web.irs.gov/Circulations/index.htm>

**Comments:** Please email, fax, or call with any comments by July 15, 2008, and email the reviewer, Ron Gamble, at [Ronald.W.Gamble@irs.gov](mailto:Ronald.W.Gamble@irs.gov) .

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June 20, 2008

## **2008 Form 944, Employer's ANNUAL Federal Tax Return**

### **Major Changes**

**1.** A paid preparer is now required to sign Form 944, beginning with the 2008 return. The paid preparer jurat has been added to taxpayer jurat in Part 5. The jurat is identical to the paid preparer jurat on Form 1040. Part 6 has been deleted. The paid preparer's section is now called Paid Preparer's Use Only (to agree with Form 1040) and is a separate section within Part 5. Section 8246 of the Small Business and Work Opportunity Tax Act of 2007 and Notice 2008-13.

**2.** We made some formatting changes to the paid preparer section so that Form 940, Form 941, and Form 944 will look the same and request the same information. An entry field for the firm's phone number has been added to Form 944.

**3.** We deleted "Total" from the start of line 2 at the request of Submission Processing. Some taxpayers are entering the line 1 amount on line 2.

**4.** We have deleted the separate page 2 for the mailout version of Form 944. The only difference between the two versions of page 2 (mailout and over-the-counter) is the gray shading in the name and EIN fields on the mailout version. There will now be one page for both the mailout and the over-the counter Form 944. This change was coordinated with submission processing and the printing specialist.

The following changes have been made on Form 941 for the 1<sup>st</sup> quarter of 2008 and are being made on Form 944.

**5.** On line 11, we deleted the reference to the payment voucher and replaced it with "For information on how to pay, see the instructions." This was suggested by the Electronic Payments Branch to reduce the emphasis on paying by check or money order. The instructions will describe all methods of payment.

**6.** An entry box for the phone number has been added to the third party designee section. This was suggested by the National Association of Computer Tax Professionals (NACTP) to be consistent with other payroll forms.

**7.** The line for the PIN in the third party designee section has been moved to the right, based on an employee suggestion.

Form **944 for 2008: Employer's ANNUAL Federal Tax Return**  
 Department of the Treasury — Internal Revenue Service (77)

OMB No. 1545-2007

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**

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

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

**Part 1: Answer these questions for 2008.**

**1 Wages, tips, and other compensation** . . . . . **1**

**2 Income tax withheld from wages, tips, and other compensation** . . . . . **2**

**3 If no wages, tips, and other compensation are subject to social security or Medicare tax** . **3**  Check and go to line 5.

**4 Taxable social security and Medicare wages and tips:**

	Column 1		Column 2
<b>4a Taxable social security wages</b>	<input type="text"/>	× .124 =	<input type="text"/>
<b>4b Taxable social security tips</b>	<input type="text"/>	× .124 =	<input type="text"/>
<b>4c Taxable Medicare wages &amp; tips</b>	<input type="text"/>	× .029 =	<input type="text"/>
<b>4d Total social security and Medicare taxes</b> (Column 2, lines 4a + 4b + 4c = line 4d) . . . . .			<b>4d</b> <input type="text"/>

**5 Total taxes before adjustments** (lines 2 + 4d = line 5) . . . . . **5**

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

**6a Current year's adjustments.** . . . . . **6a**

**6b Prior years' income tax withholding adjustments.** Attach Form 941c . . . . . **6b**

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

**6d Special additions to federal income tax.** Attach Form 941c . . . . . **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 5 and 6f . . . . . **7**

**8 Advance earned income credit (EIC) payments made to employees** . . . . . **8**

**9 Total taxes after adjustment for advance EIC** (line 7 - line 8 = line 9) . . . . . **9**

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

**11 Balance due.** If line 9 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 9, write the difference here . . . . . **12**

Check one  Apply to next return.  
 Send a refund.

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

**Next** ➔

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Department of the Treasury — Internal Revenue Service (77)

OMB No. 1545-2007

**Who Must File Form 944**

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**2 Income tax withheld from wages, tips, and other compensation** . . . . . **2**

**3 If no wages, tips, and other compensation are subject to social security or Medicare tax** . . . . . **3**  Check and go to line 5.

**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 Total taxes before adjustments** (*lines 2 + 4d = line 5*) . . . . . **5**

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

**6a Current year's adjustments** . . . . . **6a**

**6b Prior years' income tax withholding adjustments.** Attach Form 941c . . . . . **6b**

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

**6d Special additions to federal income tax.** Attach Form 941c . . . . . **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 5 and 6f . . . . . **7**

**8 Advance earned income credit (EIC) payments made to employees** . . . . . **8**

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**12 Overpayment.** If line 10 is more than line 9, write the difference here . . . . . **12**  Check one  Apply to next return.  Send a refund.

▶ **You MUST complete both pages of Form 944 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 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.

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

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

14 [ ] [ ] 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 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 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.

Signature area with 'X' icon, 'Sign your name here' text, and boxes for name, title, date, and phone number.

Paid preparer's use only

Check if you are self-employed . . . . [ ]

Form for paid preparer information including fields for name, signature, firm name, address, city, state, ZIP code, SSN/PTIN, date, EIN, and phone.

# 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.

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

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

- Your net taxes for the year (line 9 on Form 944) 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 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 deposit your payment at an authorized financial institution or by using the Electronic Federal Tax Payment System (EFTPS). 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, 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 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 "2008" on your check or money order. Do not send cash. Do not ~~attach~~ Form 944-V or your payment to Form 944 (or to each other). staple

• 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.**

<p><b>Form 944-V</b> Department of the Treasury Internal Revenue Service (77)</p>	<p><span style="border: 1px solid red; padding: 2px;">staple</span> <b>Payment Voucher</b></p> <p>▶ <b>Do not <del>attach</del> this voucher or your payment to Form 944.</b></p>	<p>OMB No. 1545-2007</p> <p style="font-size: 2em; font-weight: bold;">2008</p>		
<p><b>1</b> Enter your employer identification number (EIN).</p>	<p><b>2</b></p> <p><b>Enter the amount of your payment. ▶</b></p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; text-align: center;">Dollars</td> <td style="width: 20%; text-align: center;">Cents</td> </tr> </table>	Dollars	Cents
Dollars	Cents			
	<p><b>3</b> Enter your business name (individual name if sole proprietor).</p> <p>_____ Enter your address.</p> <p>_____ Enter your city, state, and ZIP code.</p>			

# Form 944-V, Payment Voucher

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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

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

- Your net taxes for the year (line 9 on Form 944) are less than \$2,500 and you are paying in full with a timely filed return.
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**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

- Enter on the voucher the amount paid with Form 944.
- Enclose your check or money order made payable to the "United States Treasury." Be sure also to enter your EIN, "Form 944," and "2008" on your check or money order. Do not send cash. Do not **attach** 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 in the Instructions for Form 944. Do not send a photocopy of Form 944-V because your payment may be misapplied or delayed.

If any of the preprinted information is incorrect, make changes on the top of Form 944, **not** on the payment voucher. If you change any of the preprinted information on the voucher, your payment may be misapplied or delayed.

Detach Here and Mail With Your Payment and Form 944.



Department of the Treasury  
Internal Revenue Service

OMB No. 1545-2007

2008

Form 944-V, Payment Voucher

▶ Do not **attach** this voucher or your payment to Form 944.

**staple**

Enter the amount of  
your payment . . ▶

Dollars

Cents

**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 you to provide your employer identification number (EIN). 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, and the District of Columbia 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.



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