

Form **944 for 2021: Employer's ANNUAL Federal Tax Return**

Department of the Treasury — Internal Revenue Service

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

Foreign country name Foreign province/country Foreign postal 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.**

Go to [www.irs.gov/Form944](http://www.irs.gov/Form944) for instructions and the latest information.

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

**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 can skip lines 1 and 2, unless you have employees who are subject to U.S. income tax withholding.

<b>1</b>	<b>Wages, tips, and other compensation</b> . . . . .	<b>1</b>	<input type="text"/>
<b>2</b>	<b>Federal income tax withheld from wages, tips, and other compensation</b> . . . . .	<b>2</b>	<input type="text"/>
<b>3</b>	<b>If no wages, tips, and other compensation are subject to social security or Medicare tax</b>	<b>3</b>	<input type="checkbox"/> <b>Check and go to line 5.</b>
<b>4</b>	<b>Taxable social security and Medicare wages and tips:</b>		
		<b>Column 1</b>	<b>Column 2</b>
<b>4a</b>	<b>Taxable social security wages*</b>	<input type="text"/> × 0.124 =	<input type="text"/>
<b>4a (i)</b>	<b>Qualified sick leave wages*</b>	<input type="text"/> × 0.062 =	<input type="text"/>
<b>4a (ii)</b>	<b>Qualified family leave wages*</b>	<input type="text"/> × 0.062 =	<input type="text"/>
<b>4b</b>	<b>Taxable social security tips</b>	<input type="text"/> × 0.124 =	<input type="text"/>
<b>4c</b>	<b>Taxable Medicare wages &amp; tips</b>	<input type="text"/> × 0.029 =	<input type="text"/>
<b>4d</b>	<b>Taxable wages &amp; tips subject to Additional Medicare Tax withholding</b> . . . . .	<input type="text"/> × 0.009 =	<input type="text"/>
<b>4e</b>	<b>Total social security and Medicare taxes.</b> Add Column 2 from lines 4a, 4a(i), 4a(ii), 4b, 4c, and 4d	<b>4e</b>	<input type="text"/>
<b>5</b>	<b>Total taxes before adjustments.</b> Add lines 2 and 4e . . . . .	<b>5</b>	<input type="text"/>
<b>6</b>	<b>Current year's adjustments</b> (see instructions) . . . . .	<b>6</b>	<input type="text"/>
<b>7</b>	<b>Total taxes after adjustments.</b> Combine lines 5 and 6 . . . . .	<b>7</b>	<input type="text"/>
<b>8a</b>	<b>Qualified small business payroll tax credit for increasing research activities.</b> Attach Form 8974	<b>8a</b>	<input type="text"/>
<b>8b</b>	<b>Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021</b> . . . . .	<b>8b</b>	<input type="text"/>
<b>8c</b>	<b>Nonrefundable portion of employee retention credit</b> . . . . .	<b>8c</b>	<input type="text"/>
<b>8d</b>	<b>Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021</b> . . . . .	<b>8d</b>	<input type="text"/>

\*Include taxable qualified sick and family leave wages for leave taken after March 31, 2021, on line 4a. Use lines 4a(i) and 4a(ii) **only** to report wages paid for leave taken before April 1, 2021.

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

Next ▶

**Part 1: Answer these questions for this year. (continued)**

8e Nonrefundable portion of COBRA premium assistance credit . . . . . 8e

8f Number of individuals provided COBRA premium assistance

8g Total nonrefundable credits. Add lines 8a, 8b, 8c, 8d, and 8e . . . . . 8g

9 Total taxes after adjustments and nonrefundable credits. Subtract line 8g from line 7 . . . . . 9

10a Total deposits for this year, including overpayment applied from a prior year and overpayments applied from Form 944-X, 944-X (SP), 941-X, or 941-X (PR) . . . . . 10a

10b Reserved for future use . . . . . 10b

10c Reserved for future use . . . . . 10c

10d Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021. . . . . 10d

10e Refundable portion of employee retention credit . . . . . 10e

10f Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 . . . . . 10f

10g Refundable portion of COBRA premium assistance credit . . . . . 10g

10h Total deposits and refundable credits. Add lines 10a, 10d, 10e, 10f, and 10g . . . . . 10h

10i Total advances received from filing Form(s) 7200 for the year . . . . . 10i

10j Total deposits and refundable credits less advances. Subtract line 10i from line 10h . . . . . 10j

11 Balance due. If line 9 is more than line 10j, enter the difference and see instructions. . . . . 11

12 Overpayment. If line 10j is more than line 9, enter the difference  Check one:  Apply to next return.  Send a refund.

**Part 2: Tell us about your deposit schedule and tax liability for this year.**

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're a semiweekly schedule depositor or you became one because you accumulated \$100,000 or more of liability on any day during a deposit period, you must complete Form 945-A instead of the boxes below.

13a	Jan.	<input type="text"/>	13d	Apr.	<input type="text"/>	13g	July	<input type="text"/>	13j	Oct.	<input type="text"/>
13b	Feb.	<input type="text"/>	13e	May	<input type="text"/>	13h	Aug.	<input type="text"/>	13k	Nov.	<input type="text"/>
13c	Mar.	<input type="text"/>	13f	June	<input type="text"/>	13i	Sept.	<input type="text"/>	13l	Dec.	<input type="text"/>

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

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

Next ▶

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

14 If your business has closed or you stopped paying wages . . . . .  Check here, and enter the final date you paid wages [ / / ]; also attach a statement to your return. See instructions.

- 15 Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021
16 Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021
17 Qualified wages for the employee retention credit
18 Qualified health plan expenses for the employee retention credit
19 Qualified sick leave wages for leave taken after March 31, 2021
20 Qualified health plan expenses allocable to qualified sick leave wages reported on line 19
21 Amounts under certain collectively bargained agreements allocable to qualified sick leave wages reported on line 19
22 Qualified family leave wages for leave taken after March 31, 2021
23 Qualified health plan expenses allocable to qualified family leave wages reported on line 22
24 Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on line 22
25 If you're eligible for the employee retention credit in the third quarter solely because your business is a recovery startup business, enter the total of any amounts included on lines 8c and 10e for the third quarter
26 If you're eligible for the employee retention credit in the fourth quarter solely because your business is a recovery startup business, enter the total of any amounts included on lines 8c and 10e for the fourth quarter

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 the IRS. [ ] [ ] [ ] [ ] [ ]
No.

Part 5: Sign here. You MUST complete all three pages of Form 944 and SIGN it.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign your name here [ ]
Print your name here [ ]
Print your title here [ ]
Date [ ]
Best daytime phone [ ]

Paid Preparer Use Only

Check if you're self-employed

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

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# Form 944-V, Payment Voucher

## Purpose of Form

Complete Form 944-V if you're making a payment with Form 944. 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 2021 Form 944 **only if** one of the following applies.

- Your net taxes for the year (Form 944, line 9) are less than \$2,500 and you're paying in full with a timely filed return.
- Your net taxes for the year (Form 944, line 9) are \$2,500 or more and you already deposited the taxes you owed for the first, second, and third quarters of 2021; your net taxes for the fourth quarter are less than \$2,500; and you're paying, in full, the tax you owe for the fourth quarter of 2021 with a timely filed return.
- You're a monthly schedule depositor making a payment in accordance with the Accuracy of Deposits Rule. See section 11 of Pub. 15, section 8 of Pub. 80, or section 11 of Pub. 179 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, section 8 of Pub. 80, or section 11 of Pub. 179 for deposit instructions. Don't use Form 944-V to make federal tax deposits.



Use Form 944-V when making any payment with Form 944. However, if you pay an amount with Form 944 that should've been deposited, you may be subject to a penalty. See section 11 of Pub. 15, section 8 of Pub. 80, or section 11 of Pub. 179 for details.

## Specific Instructions

**Box 1 – Employer identification number (EIN).** If you don't have an EIN, you may apply for one online by visiting the IRS website at [www.irs.gov/EIN](http://www.irs.gov/EIN). You may also apply for an EIN by faxing or mailing Form SS-4 to the IRS. If you haven't 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 "United States Treasury." Be sure to enter your EIN, "Form 944," and "2021" on your check or money order. Don't send cash. Don't 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.

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

Detach Here and Mail With Your Payment and Form 944.

Form <b>944-V</b> Department of the Treasury Internal Revenue Service	<b>Payment Voucher</b> ▶ Don't staple this voucher or your payment to Form 944.	OMB No. 1545-2007 <div style="font-size: 2em; font-weight: bold;">2021</div>
<b>1</b> Enter your employer identification number (EIN).	<b>2</b> Enter the amount of your payment. ▶ Make your check or money order payable to "United States Treasury"	Dollars <span style="border: 1px solid black; display: inline-block; width: 40px; height: 20px; vertical-align: middle;"></span> Cents <span style="border: 1px solid black; display: inline-block; width: 40px; height: 20px; vertical-align: middle;"></span>
	<b>3</b> Enter your business name (individual name if sole proprietor).  Enter your address.  Enter your city, state, and ZIP code; or your city, foreign country name, foreign province/county, and foreign postal 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 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're not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books and records relating to a form or instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

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

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

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

- Recordkeeping** . . . . . 18 hr., 39 min.
- Learning about the law or the form** . . . . . 1 hr., 2 min.
- Preparing, copying, assembling, and sending the form to the IRS** . . . . . 3 hr., 46 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 send us comments from [www.irs.gov/FormComments](http://www.irs.gov/FormComments). Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don't send Form 944 to this address. Instead, see *Where Should You File?* in the Instructions for Form 944.