

Form **944 for 2012: 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

**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.** You also must file Form 944 (or Form 944 (SP)) for 2012 if you filed Form 944-SS or Form 944-PR in 2011 and you did not request to file Forms 941-SS or Forms 941-PR for 2012. Instructions and prior-year forms are available at [www.irs.gov/form944](http://www.irs.gov/form944).

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.

|    |   |                        |  |
|----|---|------------------------|--|
| 1  | Wages, tips, and other compensation . . . . .   | 1                      | <input type="text"/>                             |
| 2  | FEDERAL income tax withheld from wages, tips, and other compensation . . . . .  | 2                      | <input type="text"/>                             |
| 3  | If no wages, tips, and other compensation are subject to social security or Medicare tax  | 3                      | <input type="checkbox"/> Check and go to line 5. |
| 4  | Taxable social security and Medicare wages and tips:  |                        |  |
|    |   | Column 1               | Column 2   |
| 4a | Taxable social security wages   | <input type="text"/> . | <input type="text"/> .                           |
|    |   | x .104 =               |  |
| 4b | Taxable social security tips  | <input type="text"/> . | <input type="text"/> .                           |
|    |   | x .104 =               |  |
| 4c | Taxable Medicare wages & tips   | <input type="text"/> . | <input type="text"/> .                           |
|    |   | x .029 =               |  |
| 4d | Add Column 2 line 4a, Column 2 line 4b, and Column 2 line 4c . . . . .  | 4d                     | <input type="text"/>                             |
| 5  | Total taxes before adjustments (add lines 2 and 4d) . . . . .   | 5                      | <input type="text"/>                             |
| 6  | Current year's adjustments (see instructions) . . . . .   | 6                      | <input type="text"/>                             |
| 7  | Total taxes after adjustments. Combine lines 5 and 6 . . . . .  | 7                      | <input type="text"/>                             |
| 8  | Total deposits for this year, including overpayment applied from a prior year and overpayment applied from Form 944-X, 944-X (PR), 944-X (SP), 941-X, or 941-X (PR) . . . . . | 8                      | <input type="text"/>                             |
| 9a | COBRA premium assistance payments (see instructions) . . . . .  | 9a                     | <input type="text"/>                             |
| 9b | Number of individuals provided COBRA premium assistance <input type="text"/>  |                        |  |
| 10 | Add lines 8 and 9a . . . . .  | 10                     | <input type="text"/>                             |
| 11 | Balance due. If line 7 is more than line 10, enter the difference and see instructions . . . . .  | 11                     | <input type="text"/>                             |
| 12 | Overpayment. If line 10 is more than line 7, enter the difference <input type="text"/> .  |                        |  |

For 2012, the employee social security tax rate is 4.2% and the Medicare tax rate is 1.45%. The employer social security tax rate is 6.2% and the Medicare tax rate is 1.45%.

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

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

**Part 2: Tell us about your deposit schedule and tax liability for this year.**13 Check one:  Line 7 is less than \$2,500. Go to Part 3. Line 7 is \$2,500 or more. Enter your tax liability for each month. If you are a semiweekly depositor or you accumulate \$100,000 or more of liability on any day during a deposit period, you must complete Form 945-A instead of the boxes below.

|   |      |     |      |     |      |     |      |  |
|---|------|-----|------|-----|------|-----|------|--|
| 13a   | Jan. | 13d | Apr. | 13g | Jul. | 13j | Oct. |  |
| 13b   | Feb. | 13e | May  | 13h | Aug. | 13k | Nov. |  |
| 13c   | Mar. | 13f | Jun. | 13i | Sep. | 13l | Dec. |  |
| Total liability for year. Add lines 13a through 13l. Total must equal line 7. |      |     |      |     |      |     | 13m  |  |

**Part 3: Tell us about your business. If question 14 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.**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.

**X**

Sign your name here

Print your name here

Print your title here

Date

Best daytime phone

**Paid Preparer Use Only**Check if you are 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

# 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 2012 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 2012, and the tax you owe for the fourth quarter of 2012 is less than \$2,500, and you are paying, in full, the tax you owe for the fourth quarter of 2012 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. 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 "2012" 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.**

|  |  |  |  |   |  |   |  |
|--|--|--|--|---|--|---|--|
|  |  |                                 |  |  |  |  |  |
| <b>Form 944-V</b><br>Department of the Treasury<br>Internal Revenue Service        |  | <b>Payment Voucher</b>   |  |   |  | OMB No. 1545-2007   |  |
|  |  | <b>▶ Do not staple this voucher or your payment to Form 944.</b>   |  |   |  | <b>2012</b>   |  |
| <b>1</b> Enter your employer identification number (EIN).                          |  | <b>2</b> Enter the amount of your payment. ▶<br>Make your check or money order payable to "United States Treasury" |  | Dollars   |  | Cents   |  |
|  |  | <b>3</b> Enter your business name (individual name if sole proprietor).  |  |   |  |   |  |
|  |  | Enter your address.  |  |   |  |   |  |
|  |  | Enter your city, state, and ZIP code.  |  |   |  |   |  |

**Privacy Act and Paperwork Reduction Act Notice.**

We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle C, Employment Taxes, of the Internal Revenue Code imposes employment taxes on wages, 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 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 and interest.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books and records relating to a form or instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

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

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

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

- Recordkeeping** . . . . . 10 hrs., 45 min.
- Learning about the law or the form** . . . . . 24 min.
- Preparing, copying, assembling, and sending the form to the IRS** . . . . . 35 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 email us at [taxforms@irs.gov](mailto:taxforms@irs.gov). Enter "Form 944" on the subject line. Or write to: Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:M:S, 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.