Form **944 for 2025: Employer's ANNUAL Federal Tax Return**

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

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/county | 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* for instructions and the latest information.

Read the separate instructions before you complete Form 944.

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

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

2 **Federal 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 here and go to line 5.**

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

	Column 1		Column 2
4a Taxable social security wages	.	× 0.124 =	.
4b Taxable social security tips	.	× 0.124 =	.
4c Taxable Medicare wages & tips	.	× 0.029 =	.
4d Taxable wages & tips subject to Additional Medicare Tax withholding	.	× 0.009 =	.

4e **Total social security and Medicare taxes.** Add Column 2 from lines 4a, 4b, 4c, and 4d . 4e [.]

5 **Total taxes before adjustments.** Add lines 2 and 4e . . . . 5 [.]

6 **Current year's adjustments** (see instructions) . . . . 6 [.]

7 **Total taxes after adjustments.** Combine lines 5 and 6 . . . . 7 [.]

8 **Qualified small business payroll tax credit for increasing research activities.** Attach Form 8974 8 [.]

9 **Total taxes after adjustments and nonrefundable credits.** Subtract line 8 from line 7 . . . . 9 [.]

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

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

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

12c Routing number [ ][ ][ ][ ][ ][ ][ ][ ][ ] **12d** Type: ☐ Checking ☐ Savings

12e Account number [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]

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

Name *(not your trade name)* | **Employer identification number (EIN)** –

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. .	**13d**	Apr. .	**13g**	July .	**13j**	Oct. .
13b	Feb. .	**13e**	May .	**13h**	Aug. .	**13k**	Nov. .
13c	Mar. .	**13f**	June .	**13i**	Sept. .	**13l**	Dec. .

Total liability for year. Add lines 13a through 13l. Total must equal line 9. **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 / / ; also attach a statement to your return. See instructions.

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 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.

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	

Form 944-V, Payment Voucher

Purpose of Form

Complete Form 944-V if you're paying your balance due on Form 944 by check or money order. 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 2025 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 2025; 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 2025 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. In this case, the amount of your payment may be $2,500 or more.

Otherwise, you must make deposits by electronic funds transfer (EFT). An EFT can be made using the Electronic Federal Tax Payment System (EFTPS) or your IRS business tax account. Don't use Form 944-V to make federal tax deposits. You can also pay your balance due by EFT instead of sending Form 944-V. If you pay your balance due by EFT, file your Form 944 using the *Without a payment* address under *Where Should You File?* in the Instructions for Form 944; don't file Form 944-V. For more information about EFTPS or to enroll in EFTPS, go to *www.eftps.gov*. For more information about making an EFT through your IRS business tax account, go to *www.irs.gov/BusinessAccount*. See section 11 of Pub. 15 for deposit instructions. Don't use Form 944-V to make federal tax deposits.

CAUTION *Use Form 944-V if you're paying your balance due on Form 944 by check or money order. 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.*

Specific Instructions

Box 1—Employer identification number (EIN). If you don't have an EIN, you may apply for one online by going to *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 "2025" 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 **944-V** Department of the Treasury Internal Revenue Service	**Payment Voucher** **Don't staple this voucher or your payment to Form 944.**		OMB No. 1545-0029 **2025**
1 Enter your employer identification number (EIN). –	**2** **Enter the amount of your payment.** Make your check or money order payable to "**United States Treasury.**"	Dollars	Cents
	3 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.		