

Note: The draft you are looking for begins on the next page.

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This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms**. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at IRS.gov/DraftForms and remain there after the final release is posted at IRS.gov/LatestForms. Also see IRS.gov/Forms.

Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at IRS.gov/FormsComments. Include "NTF" followed by the form or pub number (for example, "NTF1040", "NTFW4", "NTF501", etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each "NTF" message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click here.

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

	Department of	f the Treasury — Internal Reven	ue Service		OMB No. 1545-0029						
Emplo	yer identification number (EIN)				Who Must File Form 944						
Name (not your trade name) You must file annual Form 944 instead of filing quarterly Forms 941 only if the IRS notified you in											
Trade	Trade name (if any) Writing. Go to www.irs.gov/Form944 for										
Addre		Observe	0.4	ir	structions and the latest formation.						
	Number	Street	Suite	e or room number							
	City		State	ZIP code							
	Foreign country name	Foreign provi	nce/county Foreig	gn postal code							
Read t	the separate instructions before you con	•									
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	n		1							
2	Federal income tax withheld from w	ages, tips, and other co	mpensation .	2							
3	If no wages, tips, and other compen	sation are subject to so	cial security or I	Medicare tax 3	Check here and go to line 5.						
4	Taxable social security and Medicar	e wages and tips:									
		Column 1 Colu									
	4a Taxable social security wages		× 0.124 =								
	4b Taxable social security tips	<u> </u>	× 0.124 =								
	4c Taxable Medicare wages & tips		× 0.029 =								
	4d Taxable wages & tips subject to Additional Medicare Tax		1 -		\neg						
	withholding		× 0.009 =								
	4e Total social security and Medica	re taxes. Add Column 2 f	rom lines 4a, 4b,	, 4c, and 4d . 4e							
5	Total taxes before adjustments. Add	I 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	Qualified small business payroll tax c	redit for increasing resea	rch activities. Att	tach Form 8974 8							
9	Total taxes after adjustments and n	onrefundable credits. Su	btract line 8 from	n line 7... 9							
10	Total deposits for this year, inclu										
10	overpayments applied from Form 94		•	10							
11	Balance due. If line 9 is more than line	e 10, enter the difference a	and see instruction	ons 11							
12a	Overpayment. If line 10 is more than li	ne 9, enter the difference		■ 12b Che	eck one: Apply to Send a refund.						
12c	Routing number	12d	Type: Chec	cking Saving	s						
12e	Account number										
	You MUST complete both pages of	Form 944 and SIGN it									

TREASURY/IRS AND OMB USE ONLY DRAFT

TREASURY/IRS AND OMB USE ONLY DRAFT

Name (not your trade name)						Employer identification number (EIN)					
Part 2: Tell us abo	ut your deposit sched	ule and ta	x liability fo	r this vea	r.	_					
13 Check one:	Line 9 is less than \$2,			,							
13 Check one.	Line 9 is \$2,500 or mo			ility for oa	sh montl	h If you're a semi	wookly so	hadula danasitar ar			
	you became one beca										
	you must complete Form 945-A instead of the boxes below.										
	Jan.	Apr.			Г	July		Oct.			
13a		13d			13g		13j				
	Feb.	May			г	Aug.		Nov.			
13b		13e		•	13h	•	13k				
	Mar.	1 -	June		_	Sept.		Dec.			
13c		13f			13i		131				
					_		<u> </u>				
Tota	al liability for year. Add	lines 13a t	hrough 13I.	Total mus	t equal li	ine 9. 13m		•			
Part 3: Tell us abo	ut your business. If qu	estion 14	does NOT	apply to y	our bus	iness, leave it bla	nk.				
14 If your busines	s has closed or you sto	nned navi	na wanes				Γ	Check here, and			
14 II your buoined		opped pay.	ng wages								
enter the final d	ate you paid wages	/ /	; als	so attach a	stateme	nt to your return. Se	ee instruct	ions.			
Part 4: May we spe	eak with your third-pa	rtv desian	ee?								
	an employee, a paid tax			erson to dis	cuss this	s return with the IR	S? See the	instructions for details.			
	an omproyee, a para tan	[]	. ш.ош.о. ре								
Yes. Designee'	s name and phone numl	oer									
Select a 5	-digit personal identifica	tion numbe	er (PIN) to us	e when talk	ing to the	e IRS.					
☐ No.								J LI			
Part 5: Sign here.	You MUST complete b	oth pages	s of Form 9	44 and SI	GN it.						
Under penalties of perjur	y, I declare that I have exa	mined this re	eturn, includin	g accompan	ying sche						
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					Print your name here						
name he						Print your					
						title here					
Date											
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					EIN						
if self-employed)						EIN					
Address	s						Phone				
City				State		ZIP code					

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Page **2** Form **944** (2025)

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.



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

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.

E 944-V Department of the Treasury Internal Revenue Service	Don	Payment Voucher Don't staple this voucher or your payment to Form 944.				
Enter your employer identi number (EIN). -	Enter your employer identification number (EIN).		Enter the amount of your payment. Make your check or money order payable to "United States Treasury."	rs	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 country n	oreign province/cou	nty, and foreign p	ostal code.