

Form 944-V, Payment Voucher

Purpose of Form

Complete Form 944-V if you are 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 2015 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 2015, and the tax you owe for the fourth quarter of 2015 is less than \$2,500, and you are paying, in full, the tax you owe for the fourth quarter of 2015 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 didn't 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 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 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 have been deposited, you may be subject to a penalty. See Deposit Penalties in 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. Go to IRS.gov and type "EIN" in the search box. 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" and write your EIN, "Form 944," and "2015" 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	
		OMB No. 1545-2007	
		2015	
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.	

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 aren't 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** 13 hr., 9 min.
- Learning about the law or the form** 40 min.
- Preparing, copying, assembling, and sending the form to the IRS** 2 hr., 6 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/formspubs. Click on *More Information* and then click on *Give us feedback*. 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.