



# Instructions for Form 944

## Employer's ANNUAL Federal Tax Return

Section references are to the Internal Revenue Code unless otherwise noted.

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### Future Developments

For the latest information about developments related to Form 944 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form944](https://www.irs.gov/Form944).

### What's New

**Social security and Medicare tax for 2023.** The rate of social security tax on taxable wages, including qualified sick leave wages and qualified family leave wages paid in 2023 for leave taken after March 31, 2021, and before October 1, 2021, is 6.2% each for the employer and employee or 12.4% for both. Qualified sick leave wages and qualified family leave wages paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021, aren't subject to the employer share of social security tax; therefore, the tax rate on these wages is 6.2%. The social security wage base limit is \$160,200.

The Medicare tax rate is 1.45% each for the employee and employer, unchanged from 2022. There is no wage base limit for Medicare tax.

Social security and Medicare taxes apply to the wages of household workers you pay \$2,600 or more in cash wages in 2023. Social security and Medicare taxes apply to election workers who are paid \$2,200 or more in cash or an equivalent form of compensation in 2023.

**Qualified small business payroll tax credit for increasing research activities.** For tax years beginning before January 1, 2023, a qualified small business may elect to claim up to \$250,000 of its credit for increasing research activities as a payroll tax credit. The Inflation Reduction Act of 2022 (the IRA) increases the election amount to \$500,000 for tax years beginning after December 31, 2022. The payroll tax credit election must be made on or before the due date of the originally filed income tax return (including extensions). The portion of the credit used against payroll taxes is allowed in the first calendar quarter beginning after the date that the qualified small business filed its income tax return. The election and determination of the credit amount that will be used against the employer's payroll taxes are made on Form 6765, Credit for Increasing Research Activities. The amount from Form 6765, line 44, must then be reported on Form 8974, Qualified Small Business Payroll Tax Credit for Increasing Research Activities.

Starting in the first quarter of 2023, the payroll tax credit is first used to reduce the employer share of social security tax up to \$250,000 per quarter and any remaining credit reduces the employer share of Medicare tax for the quarter. Any remaining credit, after reducing the employer share of social security tax and the employer share of Medicare tax, is then carried forward to the next quarter. Form 8974 is used to determine the amount of the credit that can be used in the current year. The amount from Form 8974, line 12 or, if applicable, line 17, is reported on line 8a. For more information about the payroll tax credit, see the Instructions for Form 8974 and go to [IRS.gov/ResearchPayrollTC](https://www.irs.gov/ResearchPayrollTC). Also see [Adjusting tax liability for nonrefundable credits claimed on lines 8a, 8b, and 8d](#), later.

**Credit for COBRA premium assistance payments.** The COBRA premium assistance credit lines have been "Reserved for future use" on Form 944 because the first quarter of 2022 was the last quarter in which most employers may have been eligible to claim the COBRA premium assistance credit. Section 9501 of the American Rescue Plan Act of 2021 (the ARP) provided for COBRA premium assistance in the form of a full reduction in the premium otherwise payable by certain individuals and their families who elected COBRA continuation coverage due to a loss of coverage as the result of a reduction in hours or an involuntary termination of employment

(assistance eligible individuals). This COBRA premium assistance was available for periods of coverage beginning on or after April 1, 2021, through periods of coverage beginning on or before September 30, 2021. A premium payee was entitled to the COBRA premium assistance credit at the time an eligible individual elected coverage. Therefore, due to the COBRA notice and election period requirements (generally, employers had 60 days to provide notice and assistance eligible individuals had 60 days to elect coverage), the first quarter of 2022 was the last quarter in which most employers may have been eligible to claim the COBRA premium assistance credit.

#### **Forms 941-SS and 941-PR discontinued after 2023.**

Form 941-SS, Employer's QUARTERLY Federal Tax Return—American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands; and Form 941-PR, Planilla para la Declaración Federal TRIMESTRAL del Patrono, will no longer be available after the fourth quarter of 2023. Instead, employers in the U.S. territories who weren't notified to file Form 944 will file Form 941, or, if you prefer your form and instructions in Spanish, you can file new Form 941 (sp).

**Pubs. 51, 80, and 179 discontinued after 2023.** Pub. 51, Agricultural Employer's Tax Guide; Pub. 80, Federal Tax Guide for Employers in the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands; and Pub. 179, Guía Contributiva Federal para Patronos Puertorriqueños, will no longer be available after 2023. Instead, information specific to agricultural employers and employers in the U.S. territories will be included in Pub. 15, beginning with the Pub. 15 for use in 2024. Beginning in 2024, there will be a new Pub. 15 (sp) that is a Spanish-language version of Pub. 15. References to Pubs. 51, 80, and 179 were retained throughout these instructions because these instructions are for tax year 2023. If you need information specific to tax year 2024, you will use Pub. 15 or Pub. 15 (sp) in 2024.

## Reminders



*Unless otherwise noted, references throughout these instructions to Form W-2 include Forms W-2AS, W-2CM, W-2GU, W-2VI, and 499R-2/W-2PR; references to Form W-2c include Form 499R-2c/W-2cPR; references to Form W-3 include Forms W-3SS and W-3PR; and references to Form W-3c include Form W-3C (PR).*

#### **The COVID-19 related credit for qualified sick and family leave wages is limited to leave taken after March 31, 2020, and before October 1, 2021.**

Generally, the credit for qualified sick and family leave wages, as enacted under the Families First Coronavirus Response Act (FFCRA) and amended and extended by the COVID-related Tax Relief Act of 2020, for leave taken after March 31, 2020, and before April 1, 2021, and the credit for qualified sick and family leave wages under sections 3131, 3132, and 3133 of the Internal Revenue Code, as enacted under the ARP, for leave taken after March 31, 2021, and before October 1, 2021, have expired. However, employers that pay qualified sick and family leave wages in 2023 for leave taken after March 31,

2020, and before October 1, 2021, are eligible to claim a credit on Form 944 filed for 2023. For more information, see the instructions for [line 8b](#), [line 8d](#), [line 10d](#), and [line 10f](#), later.

Use [Worksheet 1](#) to figure the credit for leave taken after March 31, 2020, and before April 1, 2021. Use [Worksheet 2](#) to figure the credit for leave taken after March 31, 2021, and before October 1, 2021. For more information about the credit for qualified sick and family leave wages, go to [IRS.gov/PLC](#).

#### **Advance payment of COVID-19 credits ended.**

Although you may pay qualified sick and family leave wages in 2023 for leave taken after March 31, 2020, and before October 1, 2021, you may no longer request an advance payment of any credit on Form 7200, Advance Payment of Employer Credits Due to COVID-19.

**Payroll tax credit for certain tax-exempt organizations affected by qualified disasters.** Section 303(d) of the Taxpayer Certainty and Disaster Tax Relief Act of 2020 allows for a payroll tax credit for certain tax-exempt organizations affected by certain qualified disasters **not** related to COVID-19. This credit is claimed on Form 5884-D (not on Form 944). Form 5884-D is filed after the Form 944 for the year for which the credit is being claimed has been filed. If you will claim this credit on Form 5884-D for 2023 and you're also claiming a credit for qualified sick and family leave wages for leave taken after March 31, 2020, and before April 1, 2021, you must include any credit that will be claimed on Form 5884-D on [Worksheet 1](#). For more information about this credit, go to [IRS.gov/Form5884D](#).

**Work opportunity tax credit for qualified tax-exempt organizations hiring qualified veterans.** Qualified tax-exempt organizations that hire eligible unemployed veterans may be able to claim the work opportunity tax credit against their payroll tax liability using Form 5884-C. For more information, go to [IRS.gov/WOTC](#).

**Employers can request to file quarterly Forms 941 instead of Form 944.** Employers required to file Form 944, who want to file quarterly Forms 941 instead, must contact the IRS to request to file quarterly Forms 941 and opt out of filing Form 944. See [Requesting To File Quarterly Forms 941 Instead of Form 944](#), later.

**Correcting a previously filed Form 944.** If you discover an error on a previously filed Form 944, make the correction using Form 944-X. Form 944-X is filed separately from Form 944. For more information, see the Instructions for Form 944-X, section 13 of Pub. 15, or go to [IRS.gov/CorrectingEmploymentTaxes](#).

**Federal tax deposits must be made by electronic funds transfer (EFT).** You must use EFT to make all federal tax deposits. Generally, an EFT is made using the Electronic Federal Tax Payment System (EFTPS). If you don't want to use EFTPS, you can arrange for your tax professional, financial institution, payroll service, or other trusted third party to make electronic deposits on your behalf. Also, you may arrange for your financial institution to initiate a same-day wire payment on your behalf. EFTPS is a free service provided by the Department of the Treasury. Services provided by your tax professional,

financial institution, payroll service, or other third party may have a fee.

For more information on making federal tax deposits, see section 11 of Pub. 15, section 8 of Pub. 80, or section 11 of Pub. 179. To get more information about EFTPS or to enroll in EFTPS, go to [EFTPS.gov](https://www.irs.gov/eftps) or call one of the following numbers.

- 800-555-4477
- 800-244-4829 (Spanish)
- 303-967-5916 if you're outside the United States (toll call)

To contact EFTPS using Telecommunications Relay Services (TRS) for people who are deaf, hard of hearing, or have a speech disability, dial 711 and then provide the TRS assistant with the 800-555-4477 number above or 800-733-4829.

Additional information about EFTPS is also available in Pub. 966 or Pub. 966 (SP).



*For an EFTPS deposit to be on time, you must submit the deposit by 8 p.m. Eastern time the day before the date the deposit is due.*

**Same-day wire payment option.** If you fail to submit a deposit transaction on EFTPS by 8 p.m. Eastern time the day before the date a deposit is due, you can still make your deposit on time by using the Federal Tax Collection Service (FTCS) to make a same-day wire payment. To use the same-day wire payment method, you will need to make arrangements with your financial institution ahead of time. Please check with your financial institution regarding availability, deadlines, and costs. Your financial institution may charge you a fee for payments made this way. To learn more about the information you will need to give your financial institution to make a same-day wire payment, go to [IRS.gov/SameDayWire](https://www.irs.gov/SameDayWire).

**Timeliness of federal tax deposits.** If a deposit is required to be made on a day that isn't a business day, the deposit is considered timely if it is made by the close of the next business day. A business day is any day other than a Saturday, Sunday, or legal holiday. The term "legal holiday" for deposit purposes includes only those legal holidays in the District of Columbia. Legal holidays in the District of Columbia are provided in Pub. 15, Pub. 80, and Pub. 179.

**Electronic filing and payment.** Businesses can enjoy the benefits of filing tax returns and paying their federal taxes electronically. Whether you rely on a tax professional or handle your own taxes, the IRS offers you convenient and secure programs to make filing and paying easier. Spend less time worrying about taxes and more time running your business. Use e-file and EFTPS to your benefit.

- For e-file, go to [IRS.gov/EmploymentEfile](https://www.irs.gov/employmentefile) for more information. A fee may be charged to file electronically.
- For EFTPS, go to [EFTPS.gov](https://www.irs.gov/eftps) or call EFTPS at one of the numbers provided under [Federal tax deposits must be made by electronic funds transfer \(EFT\)](#), earlier.
- For electronic filing of Forms W-2, Wage and Tax Statement, go to [SSA.gov/employer](https://www.ssa.gov/employer). You may be required to file Forms W-2 electronically. For details, see the General Instructions for Forms W-2 and W-3.



*If you're filing your tax return or paying your federal taxes electronically, a valid employer identification number (EIN) is required at the time the return is filed or the payment is made. If a valid EIN isn't provided, the return or payment won't be processed. This may result in penalties. See [Employer identification number \(EIN\)](#), later, for information about applying for an EIN.*

**Electronic funds withdrawal (EFW).** If you file Form 944 electronically, you can e-file and use EFW to pay the balance due in a single step using tax preparation software or through a tax professional. However, don't use EFW to make federal tax deposits. For more information on paying your taxes using EFW, go to [IRS.gov/EFW](https://www.irs.gov/efw).

**Credit or debit card payments.** You can pay the balance due shown on Form 944 by credit or debit card. Your payment will be processed by a payment processor who will charge a processing fee. Don't use a credit or debit card to make federal tax deposits. For more information on paying your taxes with a credit or debit card, go to [IRS.gov/PayByCard](https://www.irs.gov/PayByCard).

**Online payment agreement.** You may be eligible to apply for an installment agreement online if you can't pay the full amount of tax you owe when you file your return. For more information, see [What if you can't pay in full](#), later.

**Paid preparers.** If you use a paid preparer to complete Form 944, the paid preparer must complete and sign the paid preparer's section of the form.

**Outsourcing payroll duties.** You're responsible to ensure that tax returns are filed and deposits and payments are made, even if you contract with a third party to perform these acts. You remain responsible if the third party fails to perform any required action. Before you choose to outsource any of your payroll and related tax duties (that is, withholding, reporting, and paying over social security, Medicare, FUTA, and income taxes) to a third-party payer, such as a payroll service provider or reporting agent, go to [IRS.gov/OutsourcingPayrollDuties](https://www.irs.gov/OutsourcingPayrollDuties) for helpful information on this topic. For more information on the different types of third-party payer arrangements, see section 16 of Pub. 15.

**Where can you get telephone help?** For answers to your questions about completing Form 944 or tax deposit rules, call the IRS at one of the numbers listed below.

- 800-829-4933 (Business and Specialty Tax Line) or 800-829-4059 (TDD/TTY for persons who are deaf, hard of hearing, or have a speech disability), Monday–Friday from 7:00 a.m. to 7:00 p.m. local time (Alaska and Hawaii follow Pacific time; employers in Puerto Rico receive service from 8:00 a.m. to 8:00 p.m. local time).
- 267-941-1000 if you're outside the United States (toll call), Monday–Friday from 6:00 a.m. to 11:00 p.m. Eastern time.

**Photographs of missing children.** The IRS is a proud partner with the [National Center for Missing & Exploited Children® \(NCMEC\)](#). Photographs of missing children selected by the Center may appear in instructions on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and



calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

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## General Instructions

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### Purpose of Form 944

Form 944 is designed so the smallest employers (those whose annual liability for social security, Medicare, and withheld federal income taxes is \$1,000 or less) will file and pay these taxes only once a year instead of every quarter. These instructions give you some background information about Form 944. They tell you who must file Form 944, how to complete it line by line, and when and where to file it.

If you want more in-depth information about payroll tax topics relating to Form 944, see Pub. 15, Pub. 80, or Pub. 179, and go to [IRS.gov/EmploymentTaxes](https://www.irs.gov/employmenttaxes).

Federal law requires you, as an employer, to withhold certain taxes from your employees' pay. Each time you pay wages, you must withhold—or take out of your employees' pay—certain amounts for federal income tax, social security tax, and Medicare tax. You must also withhold Additional Medicare Tax from wages you pay to an employee in excess of \$200,000 in a calendar year. Under the withholding system, taxes withheld from your employees are credited to your employees in payment of their tax liabilities.



*References to federal income tax withholding don't apply to employers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands (CNMI), the U.S. Virgin Islands (USVI), and Puerto Rico, unless you have employees who are subject to U.S. income tax withholding.*

Federal law also requires you to pay any liability for the employer share of social security tax and Medicare tax. This share of social security tax and Medicare tax isn't withheld from employees.

For more information about annual employment tax filing and tax deposit rules, see Treasury Decision 9566, 2012-8 I.R.B. 389, at [IRS.gov/irb/2012-08\\_IRB#TD-9566](https://www.irs.gov/irb/2012-08_IRB#TD-9566).

### Who Must File Form 944?

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In general, if the IRS has notified you to file Form 944, you must file Form 944 instead of quarterly Forms 941 to report the following amounts.

- Wages you have paid.
- Tips your employees reported to you.
- Federal income tax you withheld.
- Both the employer and the employee share of social security and Medicare taxes.
- Additional Medicare Tax withheld from employees.
- Current year's adjustments to social security and Medicare taxes for fractions of cents, sick pay, tips, and group-term life insurance.
- Qualified small business payroll tax credit for increasing research activities.
- Credit for qualified sick and family leave wages paid in 2023 for leave taken after March 31, 2020, and before October 1, 2021.

### Exceptions

Special rules apply to some employers. The following employers **can't** file Form 944.

- **Household employers.** If you employ only household employees, don't file Form 944. For more information, see Pub. 926 and Schedule H (Form 1040), or Pub. 179 and Anexo H (Formulario 1040).
- **Agricultural employers.** If you employ only agricultural employees, don't file Form 944. For more information, see Pub. 51 and Form 943, or Pub. 179 and Form 943 (sp).
- **Employers who are notified by the IRS to file quarterly Forms 941.** This includes if you requested and received written confirmation from the IRS that your filing requirement was changed from Form 944 to Form 941.
- **Employers who aren't notified to file Form 944.** If the IRS doesn't notify you to file Form 944, don't file Form 944. If you would like to file Form 944 instead of quarterly Forms 941, see [Requesting To File Form 944 in 2024 Instead of Quarterly Forms 941](#), later.



*If the IRS notified you in writing to file Form 944, you must file Form 944 (and not quarterly Forms 941) even if your tax liability for 2023 exceeds \$1,000. Once your annual tax liability exceeds \$1,000, the IRS will notify you that you're no longer eligible to file Form 944 in future years and that you must file Form 941 quarterly. However, until you receive the notice, continue to file Form 944 annually. If you're unsure of your current filing requirement, call 800-829-4933. If you're outside the United States, call 267-941-1000 (toll call).*

### Requesting To File Form 944 in 2024 Instead of Quarterly Forms 941

If you haven't received notification to file Form 944 for 2024 but estimate your employment tax liability for calendar year 2024 will be \$1,000 or less and would like to file Form 944 instead of Forms 941, you can contact the IRS to request to file Form 944 for 2024. Based on current tax rates, if you pay \$5,000 or less in wages subject to social security and Medicare taxes and federal income tax withholding during the calendar year, you're generally likely to pay \$1,000 or less in employment taxes. To file Form 944 for calendar year 2024, you must call the IRS at 800-829-4933 (267-941-1000 (toll call) if you're outside the United States) between January 1, 2024, and April 1, 2024, or send a written request postmarked between January 1, 2024, and March 15, 2024.

The mailing addresses for written requests are provided under [Requesting To File Quarterly Forms 941 Instead of Form 944](#), later. The IRS will send you a written notice that your filing requirement has been changed to Form 944. If you don't receive this notice, you must file quarterly Forms 941 for calendar year 2024.

### Requesting To File Quarterly Forms 941 Instead of Form 944

You must file Form 944 if the IRS has notified you to do so, unless the IRS notifies you to file quarterly Forms 941 instead, or you contact the IRS to request to file those forms. To request to file quarterly Forms 941 to report your social security, Medicare, and withheld federal income taxes for the 2024 calendar year, call the IRS at

800-829-4933 (267-941-1000 (toll call) if you're outside the United States) between January 1, 2024, and April 1, 2024, or send a written request postmarked between January 1, 2024, and March 15, 2024.

**Where to send written requests.** Written requests should be sent to:

Department of the Treasury Internal Revenue Service Ogden, UT 84201-0038	or	Department of the Treasury Internal Revenue Service Cincinnati, OH 45999-0038
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If you would mail your return filed without a payment to Ogden, as shown under [Where Should You File](#), later, send your request to the Ogden address shown above. If you would mail your return filed without a payment to Kansas City, send your request to the address for Cincinnati shown above. After you contact the IRS, the IRS will send you a written notice that your filing requirement has been changed. If you don't receive this notice, you must file Form 944 for calendar year 2024. For more information about these procedures, see Rev. Proc. 2009-51, 2009-45 I.R.B. 625, available at [IRS.gov/irb/2009-45\\_IRB#RP-2009-51](#).

## What if You Reorganized or Closed Your Business?

### If You Sold or Transferred Your Business...

If you sold or transferred your business in 2023, you and the new owner must each file a Form 944, 941, 941-SS, or 941-PR, whichever is required, for the year in which the transfer occurred. Report only the wages you paid.

When two businesses merge, the continuing firm must file a return for the year in which the change took place and the other firm should file a final return.

Changing from one form of business to another—such as from a sole proprietorship to a partnership or corporation—is considered a transfer. If a transfer occurs, you may need a new EIN. See Pub. 1635 and section 1 of Pub. 15 for more information.

Attach a statement to your return with all the following information.

- The new owner's name (or the new name of the business).
- Whether the business is now a sole proprietorship, partnership, or corporation.
- The kind of change that occurred (a sale or transfer).
- The date of the change.
- The name of the person keeping the payroll records and the address where those records will be kept.

### If Your Business Has Closed...

If you permanently go out of business or stop paying wages to your employees, you must file a final return. To tell the IRS that Form 944 for a particular year is your final return, check the box on line 14 and enter the final date you paid wages. Also attach a statement to your return

showing the name of the person keeping the payroll records and the address where those records will be kept.

If you participated in a statutory merger or consolidation, or qualify for predecessor-successor status due to an acquisition, you should generally file Schedule D (Form 941), Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations. See the Instructions for Schedule D (Form 941) to determine whether you should file Schedule D (Form 941) and when you should file it.

## When Must You File?

For 2023, file Form 944 by January 31, 2024. However, if you made deposits on time in full payment of the taxes due for the year, you may file the return by February 12, 2024.

File Form 944 only once for each calendar year. If you filed Form 944 electronically, don't file a paper Form 944. For more information about filing Form 944 electronically, see [Electronic filing and payment](#), earlier.

If we receive Form 944 after the due date, we will treat Form 944 as filed on time if the envelope containing Form 944 is properly addressed, contains sufficient postage, and is postmarked by the U.S. Postal Service on or before the due date, or sent by an IRS-designated private delivery service (PDS) on or before the due date. If you don't follow these guidelines, we will generally consider Form 944 filed when it is actually received. For more information about PDSs, see [Where Should You File](#), later.

## How Should You Complete Form 944?

Enter your EIN, name, and address in the spaces provided. Also enter your name and EIN at the top of pages 2 and 3. Don't use your social security number (SSN) or individual taxpayer identification number (ITIN). Generally, enter the business (legal) name that you used when you applied for your EIN. For example, if you're a sole proprietor, enter "Tyler Smith" on the *Name* line and "Tyler's Cycles" on the *Trade name* line. Leave the *Trade name* line blank if it is the same as your *Name* line.

If you use a tax preparer to complete Form 944, make sure the preparer uses your correct business name and EIN.

**Employer identification number (EIN).** To make sure that businesses comply with federal tax laws, the IRS monitors tax filings and payments by using a numerical system to identify taxpayers. A unique nine-digit EIN is assigned to all corporations, partnerships, and some sole proprietors. Businesses needing an EIN must apply for a number and use it throughout the life of the business on all tax returns, payments, and reports.

Your business should have only one EIN. If you have more than one and aren't sure which one to use, write to the IRS office where you file your returns (using the *Without a payment* address under [Where Should You File](#), later) or call the IRS at 800-829-4933. If you're outside the United States, call 267-941-1000 (toll call).

If you don't have an EIN, you may apply for one online by going to [IRS.gov/EIN](#). You may also apply for an EIN by

faxing or mailing Form SS-4 or SS-4 (sp) to the IRS. If the principal business was created or organized outside of the United States or U.S. territories, you may also apply for an EIN by calling 267-941-1099 (toll call). If you have applied for an EIN but don't have your EIN by the time a return is due, file a paper return and write "Applied For" and the date you applied in the space shown for the number.



*If you're filing your tax return electronically, a valid EIN is required at the time the return is filed. If a valid EIN isn't provided, the return won't be accepted. This may result in penalties.*



*Always be sure the EIN on the form you file exactly matches the EIN the IRS assigned to your business. Don't use your SSN or ITIN on forms that ask for an EIN. If you used an EIN (including a prior owner's EIN) on Form 944 that is different from the EIN reported on Form W-3, see Box h—Other EIN used this year in the General Instructions for Forms W-2 and W-3. On Form W-3PR, "Other EIN used this year" is reported in box f. Filing a Form 944 with an incorrect EIN or using another business's EIN may result in penalties and delays in processing your return.*

**If you change your business name, business address, or responsible party.** Notify the IRS immediately if you change your business name, business address, or responsible party.

- Write to the IRS office where you file your returns (using the *Without a payment* address under [Where Should You File](#), later) to notify the IRS of any business name change. See Pub. 1635 to see if you need to apply for a new EIN.
- Complete and mail Form 8822-B to notify the IRS of a business address or responsible party change. Don't mail Form 8822-B with your Form 944. For a definition of "responsible party," see the Instructions for Form SS-4.

### Completing and Filing Form 944

Make entries on Form 944 as follows to enable accurate processing.

- Use 12-point Courier font (if possible) for all entries if you're typing or using a computer to complete Form 944. Portable Document Format (PDF) forms on IRS.gov have fillable fields with acceptable font specifications.
- Don't enter dollar signs and decimal points. Commas are optional. Report dollars to the left of the preprinted decimal point and cents to the right of it. Don't round entries to whole dollars. Always show an amount for cents, even if it is zero.
- Leave blank any data field with a value of zero (except line 9).
- Enter negative amounts using a minus sign (if possible). Otherwise, use parentheses.
- Enter your name and EIN on all pages.
- Enter your name, your EIN, "Form 944," and the tax period on all attachments.
- Staple multiple sheets in the upper left corner when filing.

**Complete all three pages.** You must complete all three pages of Form 944 and sign on page 3. Failure to do so may delay processing of your return.

### Required Notice to Employees About the Earned Income Credit (EIC)

To notify employees about the EIC, employers in the United States must give the employees one of the following items.

- Form W-2 which has the required information about the EIC on the back of Copy B.
- A substitute Form W-2 with the same EIC information on the back of the employee's copy that is on the back of Copy B of the IRS Form W-2.
- Notice 797, Possible Federal Tax Refund Due to the Earned Income Credit (EIC).
- Your written statement with the same wording as Notice 797.

For more information, see section 10 of Pub. 15, Pub. 596, and [IRS.gov/EIC](#).

### Reconciling Form 944 With Form W-3

The IRS matches amounts reported on your Form 944 with Form W-2 amounts totaled on your Form W-3. If the amounts don't agree, you may be contacted by the IRS or the Social Security Administration (SSA). The following amounts are reconciled.

- Federal income tax withholding, if applicable.
- Social security wages.
- Social security tips.
- Medicare wages and tips.

For more information, see section 12 of Pub. 15.

### Where Should You File?

You're encouraged to file Form 944 electronically. Go to [IRS.gov/EmploymentEfile](#) for more information on electronic filing. If you file a paper return, where you file depends on whether you include a payment with Form 944. Mail your return to the address listed for your location in the table that follows.

PDSs can't deliver to P.O. boxes. You must use the U.S. Postal Service to mail an item to a P.O. box address. Go to [IRS.gov/PDS](#) for the current list of PDSs. For the IRS mailing address to use if you're using a PDS, go to [IRS.gov/PDSstreetAddresses](#). Select the mailing address listed on the webpage that is in the same state as the address to which you would mail returns filed without a payment, as shown next.

If you're in . . .	Without a payment . . .	With a payment . . .
Connecticut	New Jersey	Department of the Internal Revenue Service
Delaware	New York	Treasury
District of Columbia	North Carolina	Internal Revenue Service
Georgia	Ohio	Kansas City, MO 64999-0044
Illinois	Pennsylvania	
Indiana	Rhode Island	
Kentucky	South Carolina	
Maine	Tennessee	
Maryland	Vermont	
Massachusetts	Virginia	
Michigan	West Virginia	
New Hampshire	Wisconsin	
		P.O. Box 806532 Cincinnati, OH 45280-6532



## Federal Tax Deposit Requirements for Form 944 Filers

If you're in . . .	Without a payment . . .	With a payment . . .
Alabama	Missouri	Department of the Internal Revenue Service
Alaska	Montana	Treasury
Arizona	Nebraska	Internal Revenue Service
Arkansas	Nevada	Ogden, UT 84201-0044
California	New Mexico	
Colorado	North Dakota	
Florida	Oklahoma	
Hawaii	Oregon	
Idaho	South Dakota	
Iowa	Texas	
Kansas	Utah	
Louisiana	Washington	
Minnesota	Wyoming	
Mississippi		
No legal residence or principal place of business in any state	Internal Revenue Service P.O. Box 409101 Ogden, UT 84409	Internal Revenue Service P.O. Box 932100 Louisville, KY 40293-2100
<b>Special filing address</b> for exempt organizations; federal, state, and local governmental entities; and Indian tribal governmental entities, regardless of location	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0044	Internal Revenue Service P.O. Box 932100 Louisville, KY 40293-2100

If your tax liability is:	Your deposit requirement is:
Less than \$2,500 for the year	No deposit required. You may pay the tax with your return. If you're unsure that your tax liability for the year will be less than \$2,500, deposit under the rules below.
\$2,500 or more for the year, but less than \$2,500 for the quarter	You can deposit by the last day of the month after the end of a quarter. However, if your fourth quarter tax liability is less than \$2,500, you may pay the fourth quarter's tax liability with Form 944.
\$2,500 or more for the quarter	You must deposit monthly or semiweekly depending on your deposit schedule. But, if you accumulate \$100,000 or more of taxes on any day, you must deposit the tax by the next business day. See section 11 of Pub. 15, section 8 of Pub. 80, or section 11 of Pub. 179.



*Your filing address may have changed from that used to file your employment tax return in prior years. Don't send Form 944 or any payments to the SSA.*

## Must You Deposit Your Taxes?

If your total taxes after adjustments and nonrefundable credits (Form 944, line 9) is less than \$2,500 for the year, you can pay the taxes with your return. To avoid a penalty, you should pay in full and file on time. You don't have to deposit the taxes. However, you may choose to make deposits of these taxes even if your liability is less than \$2,500. If your liability for these taxes is \$2,500 or more, you're generally required to deposit the taxes instead of paying them when you file Form 944. See the [Federal Tax Deposit Requirements for Form 944 Filers](#) chart, later. If you don't deposit the taxes when required, you may be subject to penalties and interest.

The \$2,500 threshold at which federal tax deposits must be made is different from the amount of annual tax liability (\$1,000 or less) that makes an employer eligible to file Form 944. Form 944 filers whose businesses grow during the year may be required to make federal tax deposits (see chart next), but they will still file Form 944 for the year.

See section 11 of Pub. 15, section 8 of Pub. 80, or section 11 of Pub. 179 for information about payments made under the accuracy of deposits rule.

**Note.** When you make deposits depends on your deposit schedule, which is either monthly or semiweekly, depending on the amount of your tax liability during the lookback period. The lookback period for Form 944 filers is different from the lookback period for Form 941, 941-SS, and 941-PR filers, so your deposit schedule may have changed. For more information, see section 11 of Pub. 15, section 8 of Pub. 80, or section 11 of Pub. 179. If you're a monthly schedule depositor and accumulate a \$100,000 tax liability on any day during the deposit period, you become a semiweekly schedule depositor on the next day and remain so for at least the rest of the calendar year and for the following calendar year. The \$100,000 tax liability threshold requiring a next-day deposit is determined before you consider any reduction of your liability for nonrefundable credits. For more information, including an example, see frequently asked question 17 at [IRS.gov/ETD](#).

**Reducing your deposits for the credit for qualified sick and family leave wages.** Employers eligible to claim the credit for qualified sick and family leave wages paid in 2023 for leave taken after March 31, 2020, and before October 1, 2021, can reduce their deposits by the amount of their anticipated credit. Employers won't be subject to a failure-to-deposit (FTD) penalty for reducing their deposits if certain conditions are met. See the instructions for [line 8b](#) and [line 8d](#), later, for more information on these credits. For more information on reducing deposits, see Notice 2020-22, 2020-17 I.R.B. 664, available at [IRS.gov/irb/2020-17\\_IRB#NOT-2020-22](#); and Notice 2021-24, 2021-18 I.R.B. 1122, available at [IRS.gov/irb/2021-18\\_IRB#NOT-2021-24](#). See the instructions for [line 13](#), later, for instructions on how to

adjust your tax liabilities reported on line 13 or Form 945-A for nonrefundable credits.

## What About Penalties and Interest?

### Avoiding Penalties and Interest

You can avoid paying penalties and interest if you do all of the following.

- Deposit or pay your taxes when they are due, unless you meet the requirements discussed in [Notice 2020-22](#) and [Notice 2021-24](#).
- File your fully completed Form 944 on time.
- Report your tax liability accurately.
- Submit valid checks for tax payments.
- Give accurate Forms W-2 to employees.
- File Form W-3 and Copies A of Forms W-2 with the SSA on time and accurately. Go to [SSA.gov/employer](https://www.ssa.gov/employer) for information on how to file Forms W-2 electronically.

Penalties and interest are charged on taxes paid late and returns filed late at a rate set by law. See sections 11 and 12 of Pub. 15, section 8 of Pub. 80, or section 11 of Pub. 179 for details. Use Form 843 to request abatement of assessed penalties or interest. Don't request abatement of assessed penalties or interest on any other form.

If you receive a notice about a penalty after you file your return, reply to the notice with an explanation and we will determine if you meet reasonable-cause criteria. Don't include an explanation when you file your return.



*If federal income, social security, and Medicare taxes that must be withheld (that is, trust fund taxes) aren't withheld or aren't deposited or paid to the United States Treasury, the trust fund recovery penalty may apply. The penalty is 100% of the unpaid trust fund tax. If these unpaid taxes can't be immediately collected from the employer or business, the trust fund recovery penalty may be imposed on all persons who are determined by the IRS to be responsible for collecting, accounting for, or paying over these taxes, and who acted willfully in not doing so. For more information, see section 11 of Pub. 15, section 8 of Pub. 80, or section 11 of Pub. 179. The trust fund recovery penalty won't apply to any amount of trust fund taxes an employer holds back in anticipation of any credits they are entitled to.*

## Specific Instructions

### Part 1: Answer These Questions for This Year



*Employers in American Samoa, Guam, the CNMI, the USVI, and Puerto Rico may skip lines 1 and 2, unless you have employees who are subject to U.S. income tax withholding.*



*For purposes of these instructions, all references to "sick pay" mean ordinary sick pay, not "qualified sick leave wages" that are reported on line 4a(i) for leave taken after March 31, 2020, and before April 1, 2021, or reported on line 4a for leave taken after March 31, 2021, and before October 1, 2021.*

### 1. Wages, Tips, and Other Compensation

Enter amounts on line 1 that would also be included in box 1 of your employees' Forms W-2. See *Box 1—Wages, tips, other compensation* in the General Instructions for Forms W-2 and W-3 for details. Include sick pay paid by your agent. Also include sick pay paid by a third party that isn't your agent (for example, an insurance company) if you were given timely notice of the payments and the third party transferred liability for the employer's taxes to you.

If you're a third-party payer of sick pay and not an agent of the employer, don't include sick pay that you paid to policyholders' employees here if you gave the policyholders timely notice of the payments. See section 6 of Pub. 15-A, Employer's Supplemental Tax Guide, for more information about sick pay reporting and the procedures for transferring the liability to the employer.

### 2. Federal Income Tax Withheld From Wages, Tips, and Other Compensation

Enter the federal income tax that you withheld (or were required to withhold) from your employees on this year's wages, including qualified sick leave wages paid in 2023 for leave taken after March 31, 2020, and before October 1, 2021, and qualified family leave wages paid in 2023 for leave taken after March 31, 2020, and before October 1, 2021; tips; taxable fringe benefits; and supplemental unemployment compensation benefits. Don't include any income tax withheld by a third-party payer of sick pay even if you reported it on Forms W-2. You will reconcile this difference on Form W-3. For information on the employment tax treatment of fringe benefits, see Pub. 15-B, Employer's Tax Guide to Fringe Benefits. For information about supplemental unemployment compensation benefits, see section 5 of Pub. 15-A.

If you're a third-party payer of sick pay, enter the federal income tax you withheld (or were required to withhold) on third-party sick pay here.



*References to federal income tax withholding don't apply to employers in American Samoa, Guam, the CNMI, the USVI, and Puerto Rico, unless you have employees who are subject to U.S. income tax withholding.*

### 3. If No Wages, Tips, and Other Compensation Are Subject to Social Security or Medicare Tax . . .

If no wages, tips, and other compensation on line 1 are subject to social security or Medicare tax, check the box on line 3 and go to line 5. If this question doesn't apply to you, leave the box blank. For more information about exempt wages, see section 15 of Pub. 15, section 12 of Pub. 80, or section 15 of Pub. 179. For religious exemptions, see section 4 of Pub. 15-A. For information on the employment tax treatment of fringe benefits, see Pub. 15-B.



## 4a–4e. Taxable Social Security and Medicare Wages and Tips



*Qualified sick leave wages and qualified family leave wages paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021, are reported on lines 4a(i) and 4a(ii), respectively. Qualified sick leave wages and qualified family leave wages paid in 2023 for leave taken after March 31, 2021, and before October 1, 2021, are reported on line 4a.*

**4a. Taxable social security wages.** Enter the total wages, including qualified sick leave wages and qualified family leave wages paid in 2023 for leave taken after March 31, 2021, and before October 1, 2021; sick pay; and taxable fringe benefits subject to social security taxes that you paid to your employees during the year. Don't include the qualified sick leave wages paid in 2023 reported on line 4a(i) or qualified family leave wages paid in 2023 reported on line 4a(ii) for leave taken after March 31, 2020, and before April 1, 2021. For this purpose, sick pay includes payments made by an insurance company to your employees for which you received timely notice from the insurance company. See section 6 of Pub. 15-A for more information about sick pay reporting. See the instructions for [line 6](#) for an adjustment that you may need to make on Form 944 for sick pay.

Enter the amount before payroll deductions. Don't include tips on this line. For information on types of wages subject to social security taxes, see section 5 of Pub. 15, section 4 of Pub. 80, or section 5 of Pub. 179.

For 2023, the rate of social security tax on taxable wages, except for qualified sick leave wages and qualified family leave wages paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021, is 6.2% (0.062) each for the employer and employee or 12.4% (0.124) for both. Stop paying social security tax on and entering an employee's wages on line 4a when the employee's taxable wages, including qualified sick leave wages paid in 2023 that are reported on line 4a(i), qualified family leave wages paid in 2023 that are reported on line 4a(ii), and tips, reach \$160,200 for the year. However, continue to withhold income and Medicare taxes for the whole year on all wages, including qualified sick leave wages paid in 2023, qualified family leave wages paid in 2023, and tips, even when the social security wage base of \$160,200 has been reached.

For purposes of the credit for qualified sick and family leave wages, qualified sick leave and family leave wages are wages for social security and Medicare tax purposes, determined without regard to the exclusions from the definition of employment under sections 3121(b)(1)–(22), that an employer pays that otherwise meet the requirements of the Emergency Paid Sick Leave Act (EPSLA) or the Emergency Family and Medical Leave Expansion Act (Expanded FMLA), as enacted under the FFCRA and amended for purposes of the ARP. However, don't include any wages otherwise excluded under section 3121(b) when reporting qualified sick and family leave wages on lines 4a, 4a(i), 4a(ii), 4c, and, if applicable, 4d. See the instructions for [line 8d](#) for information about the credit for qualified sick and family leave wages paid in

2023 for leave taken after March 31, 2021, and before October 1, 2021.

$$\begin{array}{r} \text{line 4a (column 1)} \\ \times \text{ 0.124} \\ \hline \text{line 4a (column 2)} \end{array}$$

**EPSLA.** Employers with fewer than 500 employees and, for leave taken after March 31, 2021, and before October 1, 2021, certain governmental employers without regard to number of employees (except for the federal government and its agencies and instrumentalities unless described in section 501(c)(1)) are entitled to a credit if they provide paid sick leave to employees that otherwise meets the requirements of the EPSLA. Under the EPSLA, as amended for purposes of the ARP, wages are qualified sick leave wages if paid to employees that are unable to work or telework before October 1, 2021, because the employee:

1. Is subject to a federal, state, or local quarantine or isolation order related to COVID-19;
2. Has been advised by a health care provider to self-quarantine due to concerns related to COVID-19;
3. Is experiencing symptoms of COVID-19 and seeking a medical diagnosis; or, for leave taken after March 31, 2021, and before October 1, 2021, is seeking or awaiting the results of a diagnostic test for, or a medical diagnosis of, COVID-19 (and the employee has been exposed to COVID-19 or the employee's employer has requested such test or diagnosis), or the employee is obtaining immunizations related to COVID-19 or recovering from an injury, disability, illness, or condition related to such immunization;
4. Is caring for an individual subject to an order described in (1) or who has been advised as described in (2);
5. Is caring for a son or daughter because the school or place of care for that child has been closed, or the childcare provider for that child is unavailable, due to COVID-19 precautions; or
6. Is experiencing any other substantially similar condition specified by the U.S. Department of Health and Human Services, which for leave taken after March 31, 2021, and before October 1, 2021, includes to accompany an individual to obtain immunization related to COVID-19, or to care for an individual who is recovering from any injury, disability, illness, or condition related to the immunization.

**Son or daughter.** A son or daughter must generally have been under 18 years of age or incapable of self-care because of a mental or physical disability. A son or daughter includes a biological child, adopted child, stepchild, foster child, legal ward, or child for whom the employee assumes parental status and carries out the obligations of a parent.

**Limits on qualified sick leave wages.** The EPSLA, as amended for purposes of the ARP, provides different limitations for different circumstances under which qualified sick leave wages are paid. For paid sick leave qualifying under (1), (2), or (3) above, the amount of qualified sick leave wages is determined at the

employee's regular rate of pay, but the wages may not exceed \$511 for any day (or portion of a day) for which the individual is paid sick leave. For paid sick leave qualifying under (4), (5), or (6) above, the amount of qualified sick leave wages is determined at two-thirds the employee's regular rate of pay, but the wages may not exceed \$200 for any day (or portion of a day) for which the individual is paid sick leave. The EPSLA also limits each individual to a maximum of up to 80 hours of paid sick leave in total for leave taken after March 31, 2020, and before April 1, 2021. The ARP resets this limit at 80 hours of paid sick leave for leave taken after March 31, 2021, and before October 1, 2021. Therefore, for leave taken after March 31, 2020, and before April 1, 2021, the maximum amount of paid sick leave wages can't exceed \$5,110 for an employee for leave under (1), (2), or (3), and it can't exceed \$2,000 for an employee for leave under (4), (5), or (6). These maximum amounts also reset and apply to leave taken after March 31, 2021, and before October 1, 2021.

For more information about qualified sick and family leave wages, go to [IRS.gov/PLC](https://www.irs.gov/PLC).

**Expanded FMLA.** Employers with fewer than 500 employees and, for leave taken after March 31, 2021, and before October 1, 2021, certain governmental employers without regard to number of employees (except for the federal government and its agencies and instrumentalities unless described in section 501(c)(1)) are entitled to a credit under the FFCRA, as amended for purposes of the ARP, if they provide paid family leave to employees that otherwise meets the requirements of the Expanded FMLA. For leave taken after March 31, 2020, and before April 1, 2021, wages are qualified family leave wages if paid to an employee who has been employed for at least 30 calendar days when an employee is unable to work or telework due to the need to care for a son or daughter under 18 years of age or incapable of self-care because of a mental or physical disability because the school or place of care for that child has been closed, or the childcare provider for that child is unavailable, due to a public health emergency. See [Son or daughter](#), earlier, for more information. For leave taken after March 31, 2021, and before October 1, 2021, the leave can be granted for any other reason provided by the EPSLA, as amended for purposes of the ARP.

For leave taken after March 31, 2020, and before April 1, 2021, the first 10 days for which an employee takes leave may be unpaid. During this period, employees may use other forms of paid leave, such as qualified sick leave, accrued sick leave, annual leave, or other paid time off. After an employee takes leave for 10 days, the employer provides the employee paid leave (that is, qualified family leave wages) for up to 10 weeks. For leave taken after March 31, 2021, and before October 1, 2021, the 10-day rule discussed above doesn't apply and the paid leave can be provided for up to 12 weeks.

**Rate of pay and limit on wages.** The rate of pay must be at least two-thirds of the employee's regular rate of pay (as determined under the Fair Labor Standards Act of 1938), multiplied by the number of hours the employee would have otherwise been scheduled to work. For leave taken after March 31, 2020, and before April 1, 2021, the total qualified family leave wages can't exceed \$200 per

day or \$10,000 in the aggregate per employee. For leave taken after March 31, 2021, and before October 1, 2021, the limit resets and the total qualified family leave wages can't exceed \$200 per day or \$12,000 in the aggregate per employee.

For more information about qualified sick and family leave wages, go to [IRS.gov/PLC](https://www.irs.gov/PLC).

**4a(i). Qualified sick leave wages.** Enter the qualified taxable (subject to social security tax) sick leave wages you paid in 2023 to your employees for leave taken after March 31, 2020, and before April 1, 2021. Qualified sick leave wages for leave taken after March 31, 2020, and before April 1, 2021, aren't subject to the employer share of social security tax; therefore, the tax rate on these wages is 6.2% (0.062). Stop paying social security tax on and entering an employee's wages on line 4a(i) when the employee's taxable wages, including wages reported on line 4a, qualified sick leave wages reported on line 4a(i), qualified family leave wages reported on line 4a(ii), and tips, reach \$160,200 for the year. See the instructions for [line 4c](#) for reporting Medicare tax on qualified sick leave wages, including the portion above the social security wage base.

For purposes of the credit for qualified sick and family leave wages, qualified sick leave wages are wages for social security and Medicare tax purposes, determined without regard to the exclusions from the definition of employment under sections 3121(b)(1)–(22), that an employer pays that otherwise meet the requirements of the EPSLA, as enacted under the FFCRA and amended by the COVID-related Tax Relief Act of 2020. However, don't include any wages otherwise excluded under section 3121(b) when reporting qualified sick leave wages on lines 4a(i), 4c, and, if applicable, 4d. See the instructions for [line 8b](#) for information about the credit for qualified sick and family leave wages for leave taken after March 31, 2020, and before April 1, 2021.

$$\begin{array}{r} \text{line 4a(i) (column 1)} \\ \times \quad 0.062 \\ \hline \text{line 4a(i) (column 2)} \end{array}$$

**4a(ii). Qualified family leave wages.** Enter the qualified taxable (subject to social security tax) family leave wages you paid in 2023 to your employees for leave taken after March 31, 2020, and before April 1, 2021. Qualified family leave wages for leave taken after March 31, 2020, and before April 1, 2021, aren't subject to the employer share of social security tax; therefore, the tax rate on these wages is 6.2% (0.062). Stop paying social security tax on and entering an employee's wages on line 4a(ii) when the employee's taxable wages, including wages reported on line 4a, qualified sick leave wages reported on line 4a(i), qualified family leave wages reported on line 4a(ii), and tips, reach \$160,200 for the year. See the instructions for [line 4c](#) for reporting Medicare tax on qualified family leave wages, including the portion above the social security wage base.

For purposes of the credit for qualified sick and family leave wages, qualified family leave wages are wages for social security and Medicare tax purposes, determined without regard to the exclusions from the definition of

employment under sections 3121(b)(1)–(22), that an employer pays that otherwise meet the requirements of the Expanded FMLA, as enacted under the FFCRA and amended by the COVID-related Tax Relief Act of 2020. However, don't include any wages otherwise excluded under section 3121(b) when reporting qualified family leave wages on lines 4a(ii), 4c, and, if applicable, 4d. See the instructions for [line 8b](#) for information about the credit for qualified sick and family leave wages for leave taken after March 31, 2020, and before April 1, 2021.

$$\begin{array}{r} \text{line 4a(ii) (column 1)} \\ \times \quad 0.062 \\ \hline \text{line 4a(ii) (column 2)} \end{array}$$

**4b. Taxable social security tips.** Enter all tips your employees reported to you during the year until the total of the tips and taxable wages, including wages reported on line 4a, qualified sick leave wages reported on line 4a(i), and qualified family leave wages reported on line 4a(ii), for an employee reach \$160,200 for the year. Include all tips your employees reported to you even if you were unable to withhold the 6.2% employee share of social security tax. You will reduce your total taxes by the amount of any uncollected employee share of social security and Medicare taxes on tips later on line 6; see [Adjustments for tips and group-term life insurance](#), later. Don't include service charges on line 4b. For details about the difference between tips and service charges, see Rev. Rul. 2012-18, 2012-26 I.R.B. 1032, available at [IRS.gov/irb/2012-26 IRB#RR-2012-18](#).

Your employee must report cash tips to you by the 10th day of the month after the month the tips are received. Cash tips include tips paid by cash, check, debit card, and credit card. The report should include charged tips (for example, credit and debit card charges) you paid over to the employee for charge customers, tips the employee received directly from customers, and tips received from other employees under any tip-sharing arrangement. Both directly and indirectly tipped employees must report tips to you. No report is required for months when tips are less than \$20. Employees may use Form 4070 (available only in Pub. 1244) or Form 4070-PR (available only in Pub. 1244-PR), or submit a written statement or electronic tip record.

$$\begin{array}{r} \text{line 4b (column 1)} \\ \times \quad 0.124 \\ \hline \text{line 4b (column 2)} \end{array}$$

For more information on tips, see section 6 of Pub. 15, section 5 of Pub. 80, or section 6 of Pub. 179.

**4c. Taxable Medicare wages and tips.** Enter all wages, including qualified sick leave wages paid in 2023 and qualified family leave wages paid in 2023; tips; sick pay; and taxable fringe benefits that are subject to Medicare tax. Unlike social security wages, there is no limit on the amount of wages subject to Medicare tax. See the instructions for [line 6](#) for an adjustment that you may need to make on Form 944 for sick pay.

The rate of Medicare tax is 1.45% (0.0145) each for the employer and employee or 2.9% (0.029) for both. Include all tips your employees reported during the year, even if you were unable to withhold the employee tax of 1.45%.

$$\begin{array}{r} \text{line 4c (column 1)} \\ \times \quad 0.029 \\ \hline \text{line 4c (column 2)} \end{array}$$

**4d. Taxable wages & tips subject to Additional Medicare Tax withholding.** Enter all wages, including qualified sick leave wages paid in 2023 and qualified family leave wages paid in 2023; tips; sick pay; and taxable fringe benefits that are subject to Additional Medicare Tax withholding. You're required to begin withholding Additional Medicare Tax in the pay period in which you pay wages in excess of \$200,000 to an employee and continue to withhold it each pay period until the end of the calendar year. Additional Medicare Tax is only imposed on the employee. There is no employer share of Additional Medicare Tax. All wages that are subject to Medicare tax are subject to Additional Medicare Tax withholding if paid in excess of the \$200,000 withholding threshold.

For more information on what wages are subject to Medicare tax, see section 15 of Pub. 15. For more information on Additional Medicare Tax, go to [IRS.gov/ADMTfaqs](#). See the instructions for [line 6](#) for an adjustment that you may need to make on Form 944 for sick pay.

Once wages and tips exceed the \$200,000 withholding threshold, include all tips your employees reported during the year, even if you were unable to withhold the employee tax of 0.9%.

$$\begin{array}{r} \text{line 4d (column 1)} \\ \times \quad 0.009 \\ \hline \text{line 4d (column 2)} \end{array}$$

**4e. Total social security and Medicare taxes.** Add the column 2 amounts on lines 4a–4d. Enter the result on line 4e.

## 5. Total Taxes Before Adjustments

Add the total federal income tax withheld from wages, tips, and other compensation from line 2 and the total social security and Medicare taxes before adjustments from line 4e. Enter the result on line 5.

## 6. Current Year's Adjustments

Enter tax amounts that result from current period adjustments. Use a minus sign (if possible) to show an adjustment that decreases the total taxes shown on line 5. Otherwise, use parentheses.

In certain cases, you must adjust the amounts you entered as social security and Medicare taxes in column 2 of lines 4a–4d to figure your correct tax liability for this year's Form 944. See section 13 of Pub. 15, section 9 of Pub. 80, or section 12 of Pub. 179.

**Adjustment for fractions of cents.** Enter adjustments for fractions of cents (due to rounding) relating to the



employee share of social security and Medicare taxes withheld. The employee share of amounts shown in column 2 of lines 4a–4d may differ slightly from amounts actually withheld from employees' pay due to rounding social security and Medicare taxes based on statutory rates. This adjustment may be a positive or a negative adjustment.

**Adjustment for sick pay.** If your third-party payer of sick pay that isn't your agent (for example, an insurance company) transfers the liability for the employer share of the social security and Medicare taxes to you, enter a negative adjustment on line 6 for the employee share of social security and Medicare taxes that were withheld and deposited by your third-party sick pay payer on the sick pay. If you're the third-party sick pay payer and you transferred the liability for the employer share of the social security and Medicare taxes to the employer, enter a negative adjustment on line 6 for any employer share of these taxes required to be paid by the employer. The sick pay should be included on line 4a, line 4c, and, if the withholding threshold is met, line 4d.

No adjustment is reported on line 6 for sick pay that is paid through a third party as an employer's agent. An employer's agent bears no insurance risk and is reimbursed on a cost-plus-fee basis for payment of sick pay and similar amounts. If an employer uses an agent to pay sick pay, the employer reports the wages on line 4a, line 4c, and, if the withholding threshold is met, line 4d, unless the employer has an agency agreement with the third-party payer that requires the third-party payer to do the collecting, reporting, and/or paying or depositing employment taxes on the sick pay. See section 6 of Pub. 15-A for more information about sick pay reporting.

**Adjustments for tips and group-term life insurance.** Enter a negative adjustment for:

- Any uncollected employee share of social security and Medicare taxes on tips, and
- The uncollected employee share of social security and Medicare taxes on group-term life insurance premiums paid for former employees.

See the General Instructions for Forms W-2 and W-3 for information on how to report the uncollected employee share of social security and Medicare taxes on tips and group-term life insurance on Form W-2.

**Prior year's adjustments.** If you need to adjust any amount reported on line 6 from a previously filed Form 944, complete and file Form 944-X. Form 944-X is an adjusted return or claim for refund and is filed separately from Form 944. See section 13 of Pub. 15 or section 9 of Pub. 80.

## 7. Total Taxes After Adjustments

Combine the amounts shown on lines 5 and 6 and enter the result on line 7.

### 8a. Qualified Small Business Payroll Tax Credit for Increasing Research Activities

Enter the amount of the credit from Form 8974, line 12 or, if applicable, line 17.



If you enter an amount on line 8a, you must attach Form 8974.



Form 944 and these instructions use the terms “nonrefundable” and “refundable” when discussing credits. The term “nonrefundable” means the portion of the credit which is limited by law to the amount of certain taxes. The term “refundable” means the portion of the credit which is in excess of those taxes.

### 8b. Nonrefundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken After March 31, 2020, and Before April 1, 2021



Complete line 8b **only** if qualified sick leave wages and/or qualified family leave wages were paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021.

Certain private employers with fewer than 500 employees that provide paid sick leave under the [EPSLA](#) and/or provide paid family leave under the [Expanded FMLA](#) are eligible to claim the credit for qualified sick and family leave wages for leave taken after March 31, 2020, and before April 1, 2021. For purposes of this credit, qualified sick leave wages and qualified family leave wages are wages for social security and Medicare tax purposes, determined without regard to the exclusions from the definition of employment under sections 3121(b)(1)–(22), that an employer pays that otherwise meet the requirements of the EPSLA or Expanded FMLA. Enter the nonrefundable portion of the credit for qualified sick and family leave wages from [Worksheet 1](#), Step 2, line 2j. The credit for qualified sick and family leave wages consists of the qualified sick leave wages, the qualified family leave wages, the [qualified health plan expenses](#) allocable to those wages, and the employer share of Medicare tax allocable to those wages. The nonrefundable portion of the credit is limited to the employer share of social security tax reported on Form 944, lines 4a and 4b, after that share is first reduced by any credit claimed against the employer share of social security tax on Form 8974 for the qualified small business payroll tax credit for increasing research activities, any credit to be claimed on Form 5884-C for the work opportunity credit for qualified tax-exempt organizations hiring qualified veterans, and/or any credit to be claimed on Form 5884-D for the disaster credit for qualified tax-exempt organizations.



If you're a third-party payer of sick pay that isn't an agent (for example, an insurance company) and you're claiming the credit for qualified sick and family leave wages for amounts paid to your own employees, the amount of the employer share of social security tax reported on line 4a must be reduced by any adjustment you make on line 6 for the employer share of social security tax transferred to your client. See [Worksheet 1](#) to figure your credit.

Any credit in excess of the remaining amount of the employer share of social security tax is refundable and reported on Form 944, line 10d. For more information on the credit for qualified sick and family leave wages, go to [IRS.gov/PLC](#).

**Qualified health plan expenses allocable to qualified sick and family leave wages.** The credit for qualified sick leave wages and qualified family leave wages is increased to cover the qualified health plan expenses that are properly allocable to the qualified leave wages for which the credit is allowed. These qualified health plan expenses are amounts paid or incurred by the employer to provide and maintain a group health plan but only to the extent such amounts are excluded from the employees' income as coverage under an accident or health plan. The amount of qualified health plan expenses generally includes both the portion of the cost paid by the employer and the portion of the cost paid by the employee with pre-tax salary reduction contributions. However, qualified health plan expenses don't include amounts that the employee paid for with after-tax contributions. For more information, go to [IRS.gov/PLC](https://www.irs.gov/PLC).



*You must include the full amount (both the nonrefundable and refundable portions) of the credit for qualified sick and family leave wages in your gross income for the tax year that includes the last day of any calendar quarter in which a credit is allowed.*

#### **8d. Nonrefundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken After March 31, 2021, and Before October 1, 2021**



*Complete line 8d **only** if qualified sick leave wages and/or qualified family leave wages were paid in 2023 for leave taken after March 31, 2021, and before October 1, 2021.*

Employers with fewer than 500 employees and certain governmental employers without regard to number of employees (except for the federal government and its agencies and instrumentalities unless described in section 501(c)(1)) are entitled to a credit if they provide paid sick leave to employees that otherwise meets the requirements of the [EPSLA](#), as amended for purposes of the ARP, and/or provide paid family leave to employees that otherwise meets the requirements under the [Expanded FMLA](#), as amended for purposes of the ARP, for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021. For purposes of this credit, qualified sick leave wages and qualified family leave wages are wages for social security and Medicare tax purposes, determined without regard to the exclusions from the definition of employment under sections 3121(b)(1)–(22), that an employer pays that otherwise meet the requirements of the EPSLA or Expanded FMLA, as enacted under the FFCRA and amended for purposes of the ARP. Enter the nonrefundable portion of the credit for qualified sick and family leave wages from [Worksheet 2](#), Step 2, line 2p.

The credit for qualified sick and family leave wages consists of the:

- Qualified sick leave wages and/or qualified family leave wages;
- [Qualified health plan expenses allocable to qualified sick and family leave wages](#);
- [Collectively bargained defined benefit pension plan contributions](#), subject to the qualified leave wage

limitations, allocable to the qualified sick and family leave wages;

- [Collectively bargained apprenticeship program contributions](#), subject to the qualified leave wage limitations, allocable to the qualified sick and family leave wages; and
- Employer share of social security and Medicare tax allocable to the qualified sick and family leave wages.

The nonrefundable portion of the credit is limited to the employer share of Medicare tax reported on Form 944, line 4c, after that share is first reduced by any credit claimed against the employer share of Medicare tax on Form 8974 for the qualified small business payroll tax credit for increasing research activities. You can't claim the credit for leave taken after March 31, 2021, and before October 1, 2021, if you made qualified sick or family leave wages available in a manner that discriminates in favor of highly compensated employees, full-time employees, or employees on the basis of employment tenure. See [Highly compensated employee](#), later, for the definition.

For leave taken after March 31, 2021, and before October 1, 2021, the credit for qualified sick and family leave wages is reduced by the amount of the credit allowed under section 41 (for the credit for increasing research activities) with respect to wages taken into account for determining the credit for qualified sick and family leave wages; and any wages taken into account in determining the credit for qualified sick and family leave wages can't be taken into account as wages for purposes of the credits under sections 45A, 45P, 45S, and 51. For leave taken after March 31, 2021, and before October 1, 2021, qualified wages also don't include wages that were used as payroll costs in connection with a Shuttered Venue Operator Grant under section 324 of the Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act; or a restaurant revitalization grant under section 5003 of the ARP. Employers can receive both a Small Business Interruption Loan under the Paycheck Protection Program (PPP) and the credit for qualified sick and family leave wages; however, employers can't receive both loan forgiveness and a credit for the same wages. The same wages can't be treated as both qualified sick leave wages and qualified family leave wages.



*If you're a third-party payer of sick pay that isn't an agent (for example, an insurance company) and you're claiming the credit for qualified sick and family leave wages for amounts paid to your own employees, the amount of the employer share of Medicare tax reported on line 4c must be reduced by any adjustment you make on line 6 for the employer share of Medicare tax transferred to your client. See [Worksheet 2](#) to figure your credit.*

Any credit in excess of the remaining amount of the employer share of Medicare tax is refundable and reported on Form 944, line 10f. For more information on the credit for qualified sick and family leave wages, go to [IRS.gov/PLC](#).

**Qualified health plan expenses allocable to qualified sick and family leave wages.** The credit for qualified sick leave wages and qualified family leave wages is increased to cover the qualified health plan expenses that

are properly allocable to the qualified leave wages for which the credit is allowed. These qualified health plan expenses are amounts paid or incurred by the employer to provide and maintain a group health plan but only to the extent such amounts are excluded from the employees' income as coverage under an accident or health plan. The amount of qualified health plan expenses generally includes both the portion of the cost paid by the employer and the portion of the cost paid by the employee with pre-tax salary reduction contributions. However, qualified health plan expenses don't include amounts that the employee paid for with after-tax contributions. For more information, go to [IRS.gov/PLC](https://www.irs.gov/PLC).

**Collectively bargained defined benefit pension plan contributions.** For purposes of qualified sick and family leave wages, collectively bargained defined benefit pension plan contributions are contributions for a calendar quarter that are:

- Paid or incurred by an employer on behalf of its employees to a defined benefit plan, as defined in section 414(j), which meets the requirements of section 401(a);
- Made based on a pension contribution rate; and
- Required to be made under the terms of a collective bargaining agreement in effect during the quarter.

**Pension contribution rate.** The pension contribution rate is the contribution rate that the employer is obligated to pay under the terms of a collective bargaining agreement to a defined benefit plan, as the rate is applied to contribution base units, as defined by section 4001(a)(11) of the Employee Retirement Income Security Act of 1974 (ERISA).

**Allocation rules.** The amount of collectively bargained defined benefit pension plan contributions allocated to qualified sick leave wages and/or qualified family leave wages during a quarter is the pension contribution rate (expressed as an hourly rate) multiplied by the number of hours qualified sick leave wages and/or qualified family leave wages were provided to employees covered under the collective bargaining agreement during the quarter.

**Collectively bargained apprenticeship program contributions.** For purposes of qualified sick and family leave wages, collectively bargained apprenticeship program contributions are contributions for a calendar quarter that are:

- Paid or incurred by an employer on behalf of its employees to a registered apprenticeship program, which is an apprenticeship registered under the National Apprenticeship Act of August 16, 1937, and meets the standards of Federal Regulations under subpart A of Part 29 and Part 30 of title 29;
- Made based on an apprenticeship program contribution rate; and
- Required to be made under the terms of a collective bargaining agreement in effect during the quarter.

**Apprenticeship program contribution rate.** The apprenticeship program contribution rate is the contribution rate that the employer is obligated to pay under the terms of a collective bargaining agreement for benefits under a registered apprenticeship program, as the rate is applied to contribution base units, as defined by section 4001(a)(11) of ERISA.

**Allocation rules.** The amount of collectively bargained apprenticeship program contributions allocated to qualified sick leave wages and/or qualified family leave wages in a quarter is the apprenticeship program contribution rate (expressed as an hourly rate) multiplied by the number of hours qualified sick leave wages and/or qualified family leave wages were provided to employees covered under the collective bargaining agreement during the quarter.

**Highly compensated employee.** A highly compensated employee is an employee who meets either of the following tests.

1. The employee was a 5% owner at any time during the year or the preceding year.
2. The employee received more than \$135,000 in pay for the preceding year.

You can choose to ignore test (2) if the employee wasn't also in the top 20% of employees when ranked by pay for the preceding year.

## 8g. Total Nonrefundable Credits

Add lines 8a, 8b, and 8d. Enter the total on line 8g.

## 9. Total Taxes After Adjustments and Nonrefundable Credits

Subtract line 8g from line 7 and enter the result on line 9. The amount entered on line 9 can't be less than zero.

- **If line 9 is less than \$2,500**, you may pay the amount with Form 944 or you may deposit the amount.
- **If line 9 is \$2,500 or more**, you must generally deposit your tax liabilities by EFT. However, if you deposited all taxes accumulated in the first 3 quarters of the year and your fourth quarter liability is less than \$2,500, you may pay taxes accumulated during the fourth quarter with Form 944. Also see section 11 of Pub. 15, section 8 of Pub. 80, or section 11 of Pub. 179 for information about payments made under the accuracy of deposits rule. The amount shown on line 9 must equal the amount shown on line 13m or the "Total tax liability for the year" shown on line M of Form 945-A, Annual Record of Federal Tax Liability. For more information, see the [line 13](#) instructions, later.

For more information and rules about federal tax deposits, see [Must You Deposit Your Taxes](#), earlier, and section 11 of Pub. 15, section 8 of Pub. 80, or section 11 of Pub. 179. See [Notice 2020-22](#) and [Notice 2021-24](#) for information on reducing deposits for certain credits.



*If you're a semiweekly schedule depositor, you must complete Form 945-A. If you fail to complete and submit Form 945-A, the IRS may assess deposit penalties based on available information.*

## 10a. Total Deposits for This Year

Enter your deposits for this year, including any overpayment that you applied from filing Form 944-X, 944-X (SP), 941-X, or 941-X (PR) in the current year. Also include in the amount shown any overpayment from a previous period that you applied to this return. Don't include any amount you didn't deposit because you reduced your deposits in anticipation of the credit for



qualified sick and family leave wages, as discussed in [Notice 2020-22](#) and [Notice 2021-24](#).

### 10d. Refundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken After March 31, 2020, and Before April 1, 2021



**Complete line 10d *only* if qualified sick leave wages and/or qualified family leave wages were paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021.**

Certain private employers with fewer than 500 employees that provided paid sick leave under the [EPSLA](#) and/or provided paid family leave under the [Expanded FMLA](#) are eligible to claim the credit for qualified sick and family leave wages. Enter the refundable portion of the credit for qualified sick and family leave wages from [Worksheet 1](#), Step 2, line 2k. The credit for qualified sick and family leave wages consists of the qualified sick leave wages, the qualified family leave wages, the [qualified health plan expenses](#) allocable to those wages, and the employer share of Medicare tax allocable to those wages. The refundable portion of the credit is allowed after the employer share of social security tax is reduced to zero by nonrefundable credits that are applied against the employer share of social security tax.

### 10f. Refundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken After March 31, 2021, and Before October 1, 2021



**Complete line 10f *only* if qualified sick leave wages and/or qualified family leave wages were paid in 2023 for leave taken after March 31, 2021, and before October 1, 2021.**

Employers with fewer than 500 employees and certain governmental employers without regard to number of employees (except for the federal government and its agencies and instrumentalities unless described in section 501(c)(1)) are entitled to a credit if they provide paid sick leave to employees that otherwise meets the requirements of the [EPSLA](#), as amended for purposes of the ARP, and/or provide paid family leave to employees that otherwise meets the requirements under the [Expanded FMLA](#), as amended for purposes of the ARP, for leave taken after March 31, 2021, and before October 1, 2021. Enter the refundable portion of the credit for qualified sick and family leave wages from [Worksheet 2](#), Step 2, line 2q. The refundable portion of the credit is allowed after the employer share of Medicare tax is reduced to zero by nonrefundable credits that are applied against the employer share of Medicare tax.

### 10h. Total Deposits and Refundable Credits

Add lines 10a, 10d, and 10f. Enter the total on line 10h.

### 11. Balance Due

If line 9 is more than line 10h, enter the difference on line 11. Otherwise, see the instructions for [line 12](#), later.

**Never make an entry on both lines 11 and 12.**

You don't have to pay if line 11 is less than \$1. Generally, you should have a balance due only if your total

taxes after adjustments and nonrefundable credits (line 9) are less than \$2,500. However, see *If line 9 is \$2,500 or more* under the instructions for [line 9](#), earlier, for exceptions.

If you were required to make federal tax deposits, pay the amount shown on line 11 by EFT. If you weren't required to make federal tax deposits (see the [Federal Tax Deposit Requirements for Form 944 Filers](#) chart, earlier) or you're a monthly schedule depositor making a payment under the accuracy of deposits rule, you may pay the amount shown on line 11 by EFT, credit card, debit card, check, money order, or EFW. For more information on electronic payment options, go to [IRS.gov/Payments](#).

If you pay by EFT, credit card, or debit card, file your return using the *Without a payment* address under [Where Should You File](#), earlier. Don't file Form 944-V, Payment Voucher.

If you pay by check or money order, make it payable to "United States Treasury." Enter your EIN, "Form 944," and the tax period on your check or money order. Complete Form 944-V and enclose it with Form 944.



**If you're required to make deposits and instead pay the taxes with Form 944, you may be subject to a penalty.**

**What if you can't pay in full?** If you can't pay the full amount of tax you owe, you can apply for an installment agreement online. You can apply for an installment agreement online if:

- You can't pay the full amount shown on line 11,
- The total amount you owe is \$25,000 or less, and
- You can pay the liability in full in 24 months.

To apply using the Online Payment Agreement Application, go to [IRS.gov/OPA](#).

Under an installment agreement, you can pay what you owe in monthly installments. There are certain conditions you must meet to enter into and maintain an installment agreement, such as paying the liability within 24 months, and making all required deposits and timely filing tax returns during the length of the agreement.

If your installment agreement is accepted, you will be charged a fee and you will be subject to penalties and interest on the amount of tax not paid by the due date of the return.

### 12. Overpayment

If line 10h is more than line 9, enter the amount on line 12. **Never make an entry on both lines 11 and 12.**

If you deposited more than the correct amount for the year, you can choose to have the IRS either refund the overpayment or apply it to your next return. Check only one box on line 12. If you don't check either box or if you check both boxes, we will generally apply the overpayment to your next return. Regardless of any boxes you check or don't check on line 12, we may apply your overpayment to any past due tax account that is shown in our records under your EIN.

If line 12 is less than \$1, we will send a refund or apply it to your next return only if you ask us in writing to do so.

## Part 2: Tell Us About Your Deposit Schedule and Tax Liability for This Year

### 13. Tax Liability

If line 9 is less than \$2,500, check the first box on line 13 and go to line 14.

If line 9 is \$2,500 or more, check the second box on line 13. If you're a monthly schedule depositor, enter your tax liability for each month and figure the total liability for the year. The amounts entered on line 13 are a summary of your monthly tax liabilities, not a summary of deposits you made. The IRS gets deposit data from EFTs. Enter your tax liabilities in the month that corresponds to the dates you paid wages to your employees, not the date payroll liabilities were accrued or deposits were made. If you don't enter your tax liability for each month, the IRS won't know when you should have made deposits and may assess an "averaged" FTD penalty. See section 11 of Pub. 15, section 8 of Pub. 80, or section 11 of Pub. 179. If your tax liability for any month is negative after accounting for your adjustments reported on line 6, don't enter a negative amount for the month. Instead, enter zero for the month and subtract that negative amount from your tax liability for the next month.



*The amount shown on line 13m must equal the amount shown on line 9. If it doesn't, your tax deposits and payments may not be counted as timely. Don't reduce your total liability reported on line 13 by the refundable portion of the credit for qualified sick and family leave wages. Don't change your current year tax liability reported on line 13 by adjustments reported on any Forms 944-X.*

If you're a semiweekly schedule depositor or if you became one because you accumulated \$100,000 or more in tax liability on any day in a deposit period, you must complete Form 945-A and file it with Form 944. See *\$100,000 Next-Day Deposit Rule* in section 11 of Pub. 15, section 8 of Pub. 80, or section 11 of Pub. 179. Don't complete lines 13a–13m if you file Form 945-A.

**Adjusting tax liability for nonrefundable credits claimed on lines 8a, 8b, and 8d.** Monthly schedule depositors and semiweekly schedule depositors must account for nonrefundable credits claimed on lines 8a, 8b, and 8d when reporting their tax liabilities on line 13 or Form 945-A. The total tax liability for the year must equal the amount reported on line 9. Failure to account for the nonrefundable credits on line 13 or Form 945-A may cause line 13 or Form 945-A to report more than the total tax liability reported on line 9. Don't reduce your monthly tax liability reported on lines 13a through 13l or your daily tax liability reported on Form 945-A below zero.

**Qualified small business payroll tax credit for increasing research activities (line 8a).** Beginning with the first quarter of 2023, the qualified small business payroll tax credit for increasing research activities is first used to reduce the employer share of social security tax (up to \$250,000) for the quarter and any remaining credit is then used to reduce the employer share of Medicare tax for the quarter until it reaches zero. In completing line 13

or Form 945-A, you take into account the payroll tax credit against the liability for the employer share of social security tax starting with the first payroll payment of the quarter that includes payments of wages subject to social security tax to your employees until you use up to \$250,000 of credit against the employer share of social security tax and you then take into account any remaining payroll tax credit against the liability for the employer share of Medicare tax starting with the first payroll payment of the quarter that includes payments of wages subject to Medicare tax to employees. Consistent with the entries on line 13 or Form 945-A, the payroll tax credit should be taken into account in making deposits of employment tax. If any payroll tax credit is remaining at the end of the quarter that hasn't been used completely because it exceeds \$250,000 of the employer share of social security tax and the employer share of Medicare tax for the quarter, the excess credit may be carried forward to the succeeding quarter and allowed as a payroll tax credit for the succeeding quarter. The payroll tax credit may not be taken as a credit against income tax withholding, the employee share of social security tax, or the employee share of Medicare tax.

Also, the remaining payroll tax credit may not be carried back and taken as a credit against wages paid from preceding quarters that are reported on the same Form 944 or on Forms 944 for preceding years. If an amount of payroll tax credit is unused at the end of the calendar year because it is in excess of the applicable employer share of social security tax and employer share of Medicare tax on wages paid during the applicable quarters in the calendar year, the remaining payroll tax credit may be carried forward to the first quarter of the succeeding calendar year as a payroll tax credit against the applicable employer share of social security tax and employer share of Medicare tax on wages paid in that quarter.

**Example.** Rose Co. is an employer with a calendar tax year that filed its timely 2022 income tax return on April 18, 2023. Rose Co. elected to take the qualified small business payroll tax credit for increasing research activities on Form 6765. The third quarter of 2023 is the first quarter that begins after Rose Co. filed the income tax return making the payroll tax credit election. Therefore, the payroll tax credit applies against Rose Co.'s share of social security tax (up to \$250,000) and Medicare tax on wages paid to employees in the third quarter of 2023. Rose Co. is a semiweekly schedule depositor. Rose Co. completes Form 945-A by reducing the amount of liability entered for the first payroll payment in the third quarter of 2023 that includes wages subject to social security tax by the lesser of (1) its share of social security tax (up to \$250,000) on the wages, or (2) the available payroll tax credit. If the payroll tax credit elected is more than Rose Co.'s share of social security tax on the first payroll payment of the quarter, the excess payroll tax credit would be carried forward to succeeding payroll payments in the third quarter until it is used against up to \$250,000 of Rose Co.'s share of social security tax for the quarter. If the amount of the payroll tax credit exceeds Rose Co.'s share of social security tax (up to \$250,000) on wages paid to its employees in the third quarter, any remaining credit is used against Rose Co.'s share of Medicare tax on the first payroll payment of the quarter and then the excess payroll

tax credit would be carried forward to succeeding payroll payments in the third quarter until it is used against Rose Co.'s share of Medicare tax for the quarter. If Rose Co. still has credit remaining after reducing its share of social security tax (up to \$250,000) and Medicare tax for the third quarter, the remainder would be treated as a payroll tax credit against its share of social security tax (up to \$250,000) and Medicare tax on wages paid in the fourth quarter. If the amount of the payroll tax credit remaining exceeded Rose Co.'s share of social security tax (up to \$250,000) and Medicare tax on wages paid in the fourth quarter, it could be carried forward and treated as a payroll tax credit for the first quarter of 2024.

**Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2020, and before April 1, 2021 (line 8b).** The nonrefundable portion of the credit for qualified sick and family leave wages paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021, is limited to the employer share of social security tax on wages paid during the year that is remaining after that share is first reduced by any credit claimed against the employer share of social security tax on Form 8974, line 12, for the qualified small business payroll tax credit for increasing research activities; any credit to be claimed on Form 5884-C, line 11, for the work opportunity credit for qualified tax-exempt organizations hiring qualified veterans; and/or any credit to be claimed on Form 5884-D for the disaster credit for qualified tax-exempt organizations. In completing line 13 or Form 945-A, you take into account the nonrefundable portion of the credit for qualified sick and family leave wages paid in 2023 against the liability for the first payroll payment of the year, but not below zero. Then reduce the liability for each successive payroll payment of the year until the nonrefundable portion of the credit is used. Any credit for qualified sick and family leave wages paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021, that is remaining at the end of the year because it exceeds the employer share of social security tax is claimed on line 10d as a refundable credit. The refundable portion of the credit doesn't reduce the liability reported on line 13 or Form 945-A.

**Example.** Maple Co. is a monthly schedule depositor that pays employees every Friday. In 2023, Maple Co. had pay dates every Friday starting on January 6, 2023. Maple Co. paid qualified sick and family leave wages on March 10 and March 17 for leave taken after March 31, 2020, and before April 1, 2021. The nonrefundable portion of the credit for qualified sick and family leave wages for the year is \$300. On line 13, Maple Co. will use the \$300 to reduce the liability for the January 6 pay date, but not below zero. If any nonrefundable portion of the credit remains, Maple Co. applies it to the liability for the January 13 pay date, then the January 20 pay date, and so forth until the entire \$300 is used.

**Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (line 8d).** The nonrefundable portion of the credit for qualified sick and family leave wages paid in 2023 for leave taken after March 31, 2021, and before October 1, 2021, is limited to the employer share of Medicare tax on wages paid during

the year that is remaining after that share is first reduced by any credit claimed against the employer share of Medicare tax on Form 8974, line 16, for the qualified small business payroll tax credit for increasing research activities. In completing line 13 or Form 945-A, you take into account the nonrefundable portion of the credit for qualified sick and family leave wages paid in 2023 against the liability for the first payroll payment of the year, but not below zero. Then reduce the liability for each successive payroll payment in the year until the nonrefundable portion of the credit is used. Any credit for qualified sick and family leave wages paid in 2023 for leave taken after March 31, 2021, and before October 1, 2021, that is remaining at the end of the year because it exceeds the employer share of Medicare tax is claimed on line 10f as a refundable credit. The refundable portion of the credit doesn't reduce the liability reported on line 13 or Form 945-A.



*You may reduce your deposits by the amount of the nonrefundable and refundable portions of the credit for qualified sick and family leave wages, as discussed earlier under [Reducing your deposits for the credit for qualified sick and family leave wages](#).*

## Part 3: Tell Us About Your Business

In Part 3, answer only those questions that apply to your business. If the questions don't apply, leave them blank and go to Part 4.

### 14. If Your Business Has Closed...

If you permanently go out of business or stop paying wages, you must file a final return. To tell the IRS that a particular Form 944 is your final return, check the box on line 14 and enter the date you last paid wages in the space provided. For additional filing requirements, including information about attaching a statement to your final return, see [If Your Business Has Closed](#), earlier.

### Lines 15, 16, and 19 Through 24

The amounts entered on lines 15, 16, and 19 through 24 are amounts that you use on the worksheets at the end of these instructions to figure certain credits. If you're claiming these credits, you must enter the applicable amounts.



*Complete lines 15 and 16 **only** if qualified health plan expenses allocable to qualified sick leave wages and/or qualified family leave wages were paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021.*

### 15. Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages for Leave Taken After March 31, 2020, and Before April 1, 2021

Enter the [qualified health plan expenses](#) allocable to qualified sick leave wages paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021. This amount is also entered on [Worksheet 1](#), Step 2, line 2b.



## 16. Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages for Leave Taken After March 31, 2020, and Before April 1, 2021

Enter the [qualified health plan expenses](#) allocable to qualified family leave wages paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021. This amount is also entered on [Worksheet 1](#), Step 2, line 2f.



*Complete lines 19, 20, and 21 **only** if qualified sick leave wages were paid in 2023 for leave taken after March 31, 2021, and before October 1, 2021.*

## 19. Qualified Sick Leave Wages for Leave Taken After March 31, 2021, and Before October 1, 2021

Enter the qualified sick leave wages you paid in 2023 to your employees for leave taken after March 31, 2021, and before October 1, 2021, including any qualified sick leave wages that were above the social security wage base and any qualified sick leave wages excluded from the definition of employment under sections 3121(b)(1)–(22). See the instructions for [line 8d](#), earlier, for more information about qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021. This amount is also entered on [Worksheet 2](#), Step 2, line 2a.

## 20. Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages Reported on Line 19

Enter the [qualified health plan expenses](#) allocable to qualified sick leave wages paid in 2023 for leave taken after March 31, 2021, and before October 1, 2021. This amount is also entered on [Worksheet 2](#), Step 2, line 2b.

## 21. Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Sick Leave Wages Reported on Line 19

Enter the [collectively bargained defined benefit pension plan contributions](#) and [collectively bargained apprenticeship program contributions](#) allocable to qualified sick leave wages paid in 2023 for leave taken after March 31, 2021, and before October 1, 2021. This amount is also entered on [Worksheet 2](#), Step 2, line 2c.



*Complete lines 22, 23, and 24 **only** if qualified family leave wages were paid in 2023 for leave taken after March 31, 2021, and before October 1, 2021.*

## 22. Qualified Family Leave Wages for Leave Taken After March 31, 2021, and Before October 1, 2021

Enter the qualified family leave wages you paid in 2023 to your employees for leave taken after March 31, 2021, and before October 1, 2021, including any qualified family leave wages that were above the social security wage base and any qualified family leave wages excluded from the definition of employment under sections 3121(b)(1)–(22). See the instructions for [line 8d](#), earlier, for more information about qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021.

This amount is also entered on [Worksheet 2](#), Step 2, line 2g.

## 23. Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages Reported on Line 22

Enter the [qualified health plan expenses](#) allocable to qualified family leave wages paid in 2023 for leave taken after March 31, 2021, and before October 1, 2021. This amount is also entered on [Worksheet 2](#), Step 2, line 2h.

## 24. Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Family Leave Wages Reported on Line 22

Enter the [collectively bargained defined benefit pension plan contributions](#) and [collectively bargained apprenticeship program contributions](#) allocable to qualified family leave wages paid in 2023 for leave taken after March 31, 2021, and before October 1, 2021. This amount is also entered on [Worksheet 2](#), Step 2, line 2i.

## Part 4: May We Speak With Your Third-Party Designee?

If you want to allow an employee, a paid tax preparer, or another person to discuss your Form 944 with the IRS, check the “Yes” box in Part 4. Enter the name, phone number, and five-digit personal identification number (PIN) of the specific person to speak with—not the name of the firm that prepared your tax return. The designee may choose any five numbers as their PIN.

By checking “Yes,” you authorize the IRS to talk to the person you named (your designee) about any questions we may have while we process your return. You also authorize your designee to do all of the following.

- Give us any information that is missing from your return.
- Call us for information about processing your return.
- Respond to certain IRS notices that you have shared with your designee about math errors and return preparation. The IRS won't send notices to your designee.

You're not authorizing your designee to bind you to anything (including additional tax liability) or to otherwise represent you before the IRS. If you want to expand your designee's authorization, see Pub. 947.

The authorization will automatically expire 1 year after the due date (without regard to extensions) for filing your Form 944. If you or your designee wants to terminate the authorization, write to the IRS office for your location using the *Without a payment* address under [Where Should You File](#), earlier.

## Part 5: Sign Here (Approved Roles)

Complete all information and sign Form 944. The following persons are authorized to sign the return for each type of business entity.

- **Sole proprietorship**—The individual who owns the business.
- **Corporation (including a limited liability company (LLC) treated as a corporation)**—The president, vice president, or other principal officer duly authorized to sign.

- **Partnership (including an LLC treated as a partnership) or unincorporated organization**—A responsible and duly authorized partner, member, or officer having knowledge of its affairs.
- **Single-member LLC treated as a disregarded entity for federal income tax purposes**—The owner of the LLC or a principal officer duly authorized to sign.
- **Trust or estate**—The fiduciary.

Form 944 may be signed by a duly authorized agent of the taxpayer if a valid power of attorney has been filed.

**Alternative signature method.** Corporate officers or duly authorized agents may sign Form 944 by rubber stamp, mechanical device, or computer software program. For details and required documentation, see Rev. Proc. 2005-39, 2005-28 I.R.B. 82, available at [IRS.gov/irb/2005-28\\_IRB#RP-2005-39](https://www.irs.gov/irb/2005-28_IRB#RP-2005-39).

### **Paid Preparer Use Only**

A paid preparer must sign Form 944 and provide the information in the *Paid Preparer Use Only* section of Part 5 if the preparer was paid to prepare Form 944 and isn't an employee of the filing entity. Paid preparers must sign paper returns with a manual signature. The preparer must give you a copy of the return in addition to the copy to be filed with the IRS.

If you're a paid preparer, enter your Preparer Tax Identification Number (PTIN) in the space provided. Include your complete address. If you work for a firm, enter the firm's name and the EIN of the firm. You can apply for a PTIN online or by filing Form W-12. For more information about applying for a PTIN online, go to [IRS.gov/PTIN](https://www.irs.gov/PTIN). You can't use your PTIN in place of the EIN of the tax preparation firm.

Generally, don't complete this section if you're filing the return as a reporting agent and have a valid Form 8655 on file with the IRS. However, a reporting agent must complete this section if the reporting agent offered legal advice, for example, advising the client on determining whether its workers are employees or independent contractors for federal tax purposes.

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## **How To Get Forms, Instructions, and Publications**

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You can view, download, or print most of the forms, instructions, and publications you may need at [IRS.gov/Forms](https://www.irs.gov/Forms). Otherwise, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order and have forms mailed to you.

**Worksheet 1. Credit for Qualified Sick and Family Leave Wages Paid  
in 2023 for Leave Taken After March 31, 2020, and Before April 1,  
2021**



**Determine how you will complete this worksheet.**

If you paid qualified sick leave wages and/or qualified family leave wages for leave taken after March 31, 2020, and before April 1, 2021, complete Step 1 and Step 2. **Caution:** Use Worksheet 2 to figure the credit for qualified sick and family leave wages paid in 2023 for leave taken after March 31, 2021, and before October 1, 2021.

<b>Step 1.</b>		<b>Determine the employer share of social security tax after it is reduced by any credit claimed on Form 8974 and any credit to be claimed on Form 5884-C and/or Form 5884-D</b>	
1a	Enter the amount of social security tax from Form 944, Part 1, <a href="#">line 4a</a> , column 2	1a	_____
1b	Enter the amount of social security tax from Form 944, Part 1, <a href="#">line 4b</a> , column 2	1b	_____
1c	Add lines 1a and 1b	1c	_____
1d	Multiply line 1c by 50% (0.50)	1d	_____
1e	If you're a third-party payer of sick pay that isn't an agent and you're claiming credits for amounts paid to your employees, enter the employer share of social security tax included on Form 944, Part 1, <a href="#">line 6</a> (enter as a positive number)	1e	_____
1f	<b>Employer share of social security tax.</b> Subtract line 1e from line 1d	1f	_____
1g	Enter the amount from Form 8974, line 12, for this year	1g	_____
1h	Enter the amount to be claimed on Form 5884-C, line 11, for this year	1h	_____
1i	Enter the amount to be claimed on Form 5884-D, line 12, for this year	1i	_____
1j	<b>Total nonrefundable credits already used against the employer share of social security tax.</b> Add lines 1g, 1h, and 1i	1j	_____
1k	<b>Employer share of social security tax remaining.</b> Subtract line 1j from line 1f	1k	_____
<b>Step 2.</b>		<b>Figure the sick and family leave credit</b>	
2a	Qualified sick leave wages reported on Form 944, Part 1, <a href="#">line 4a(i)</a> , column 1	2a	_____
2a(i)	Qualified sick leave wages included on Form 944, Part 1, line 4c, but not included on Form 944, Part 1, line 4a(i), column 1, because the wages reported on that line were limited by the social security wage base	2a(i)	_____
2a(ii)	Total qualified sick leave wages. Add lines 2a and 2a(i)	2a(ii)	_____
2a(iii)	Qualified sick leave wages excluded from the definition of employment under sections 3121(b)(1)–(22)	2a(iii)	_____
2b	Qualified health plan expenses allocable to qualified sick leave wages (Form 944, Part 3, <a href="#">line 15</a> )	2b	_____
2c	Employer share of Medicare tax on qualified sick leave wages. Multiply line 2a(ii) by 1.45% (0.0145)	2c	_____
2d	<b>Credit for qualified sick leave wages.</b> Add lines 2a(ii), 2a(iii), 2b, and 2c	2d	_____
2e	Qualified family leave wages reported on Form 944, Part 1, <a href="#">line 4a(ii)</a> , column 1	2e	_____
2e(i)	Qualified family leave wages included on Form 944, Part 1, line 4c, but not included on Form 944, Part 1, line 4a(ii), column 1, because the wages reported on that line were limited by the social security wage base	2e(i)	_____
2e(ii)	Total qualified family leave wages. Add lines 2e and 2e(i)	2e(ii)	_____
2e(iii)	Qualified family leave wages excluded from the definition of employment under sections 3121(b)(1)–(22)	2e(iii)	_____
2f	Qualified health plan expenses allocable to qualified family leave wages (Form 944, Part 3, <a href="#">line 16</a> )	2f	_____
2g	Employer share of Medicare tax on qualified family leave wages. Multiply line 2e(ii) by 1.45% (0.0145)	2g	_____
2h	<b>Credit for qualified family leave wages.</b> Add lines 2e(ii), 2e(iii), 2f, and 2g	2h	_____
2i	<b>Credit for qualified sick and family leave wages.</b> Add lines 2d and 2h	2i	_____
2j	<b>Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2020, and before April 1, 2021.</b> Enter the smaller of line 1k or line 2i. Enter this amount on Form 944, Part 1, line 8b	2j	=====
2k	<b>Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2020, and before April 1, 2021.</b> Subtract line 2j from line 2i and enter this amount on Form 944, Part 1, line 10d	2k	=====



**Worksheet 2. Credit for Qualified Sick and Family Leave Wages Paid in 2023 for Leave Taken After March 31, 2021, and Before October 1, 2021**



**Determine how you will complete this worksheet.**

If you paid qualified sick leave wages and/or qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021, complete Step 1 and Step 2. **Caution:** Use Worksheet 1 to figure the credit for qualified sick and family leave wages paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021.

<b>Step 1. Determine the employer share of Medicare tax after it is reduced by any credit claimed on Form 8974</b>	
1a	Enter the amount of Medicare tax from Form 944, Part 1, <a href="#">line 4c</a> , column 2 . . . . . 1a _____
1b	Multiply line 1a by 50% (0.50) . . . . . 1b _____
1c	If you're a third-party payer of sick pay that isn't an agent and you're claiming credits for amounts paid to your employees, enter the employer share of Medicare tax included on Form 944, Part 1, <a href="#">line 6</a> (enter as a positive number) . . . . . 1c _____
1d	<b>Employer share of Medicare tax.</b> Subtract line 1c from line 1b . . . . . 1d _____
1e	Enter the amount from Form 8974, line 16, for this year . . . . . 1e _____
1f	<b>Employer share of Medicare tax remaining.</b> Subtract line 1e from line 1d . . . . . 1f _____
<b>Step 2. Figure the sick and family leave credit</b>	
2a	Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 944, Part 3, <a href="#">line 19</a> ) . . . . . 2a _____
2a(i)	Qualified sick leave wages included on Form 944, Part 3, line 19, that were not included as wages reported on Form 944, Part 1, lines 4a and 4c, because the qualified sick leave wages were excluded from the definition of employment under sections 3121(b)(1)–(22) . . . . . 2a(i) _____
2a(ii)	Subtract line 2a(i) from line 2a . . . . . 2a(ii) _____
2a(iii)	Qualified sick leave wages included on Form 944, Part 3, line 19, that were not included as wages reported on Form 944, Part 1, line 4a, because the qualified sick leave wages were limited by the social security wage base . . . . . 2a(iii) _____
2a(iv)	Subtract line 2a(iii) from line 2a(ii) . . . . . 2a(iv) _____
2b	Qualified health plan expenses allocable to qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 944, Part 3, <a href="#">line 20</a> ) . . . . . 2b _____
2c	Amounts under certain collectively bargained agreements allocable to qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 944, Part 3, <a href="#">line 21</a> ) . . . . . 2c _____
2d	Employer share of social security tax on qualified sick leave wages. Multiply line 2a(iv) by 6.2% (0.062) . . . . . 2d _____
2e	Employer share of Medicare tax on qualified sick leave wages. Multiply line 2a(ii) by 1.45% (0.0145) . . . . . 2e _____
2f	<b>Credit for qualified sick leave wages.</b> Add lines 2a, 2b, 2c, 2d, and 2e . . . . . 2f _____
2g	Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 944, Part 3, <a href="#">line 22</a> ) . . . . . 2g _____
2g(i)	Qualified family leave wages included on Form 944, Part 3, line 22, that were not included as wages reported on Form 944, Part 1, lines 4a and 4c, because the qualified family leave wages were excluded from the definition of employment under sections 3121(b)(1)–(22) . . . . . 2g(i) _____
2g(ii)	Subtract line 2g(i) from line 2g . . . . . 2g(ii) _____
2g(iii)	Qualified family leave wages included on Form 944, Part 3, line 22, that were not included as wages reported on Form 944, Part 1, line 4a, because the qualified family leave wages were limited by the social security wage base . . . . . 2g(iii) _____
2g(iv)	Subtract line 2g(iii) from line 2g(ii) . . . . . 2g(iv) _____
2h	Qualified health plan expenses allocable to qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 944, Part 3, <a href="#">line 23</a> ) . . . . . 2h _____
2i	Amounts under certain collectively bargained agreements allocable to qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 944, Part 3, <a href="#">line 24</a> ) . . . . . 2i _____
2j	Employer share of social security tax on qualified family leave wages. Multiply line 2g(iv) by 6.2% (0.062) . . . . . 2j _____
2k	Employer share of Medicare tax on qualified family leave wages. Multiply line 2g(ii) by 1.45% (0.0145) . . . . . 2k _____
2l	<b>Credit for qualified family leave wages.</b> Add lines 2g, 2h, 2i, 2j, and 2k . . . . . 2l _____
2m	<b>Credit for qualified sick and family leave wages.</b> Add lines 2f and 2l . . . . . 2m _____
2n	Enter any credit claimed under section 41 for increasing research activities with respect to any wages taken into account for the credit for qualified sick and family leave wages . . . . . 2n _____
2o	<b>Credit for qualified sick and family leave wages after adjusting for other credits.</b> Subtract line 2n from line 2m . . . . . 2o _____
2p	<b>Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021.</b> Enter the smaller of line 1f or line 2o. Enter this amount on Form 944, Part 1, line 8d . . . . . 2p _____
2q	<b>Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021.</b> Subtract line 2p from line 2o and enter this amount on Form 944, Part 1, line 10f . . . . . 2q _____