



# Paying and Reporting Form 944 Annual Tax

This guide will walk you through:

- Documenting tax payments in WinStabs NMR
- Making tax payments through EFTPS
- Filing 944 tax return with the IRS

## **Who must file Form 944?**

As an employer, federal law requires you to withhold certain taxes from your employees' pay. Each time you pay wages, you must take out of your employees' pay -- withhold -- certain amounts for federal income, Social Security and Medicare tax.

**Employers should only file Form 944 if the IRS has NOTIFIED you to file it instead of Form 941.**

**LOCALS (that have received IRS notification to file) MUST FILE EVEN IF THERE IS \$0.00 IN TAXES TO REPORT.**

## **What taxes are reported on Form 944?**

Federal income tax withheld, Social Security FICA and FICA Medicare.

## **When and where do you deposit Form 944 taxes?**

Form 944 taxes are due monthly on the 15<sup>th</sup> of each month for the prior month's tax liability. The preferred method is to pay through the EFTPS website ([www.eftps.gov/eftps/](http://www.eftps.gov/eftps/)). Avoid paying your taxes with the mail-in voucher. The IRS will charge a 10% penalty if you do.

If you have any questions about how to pay your CT-1 taxes, call the Local Support Help Desk at 216-227-5444, email [fshelpdesk@group.smart-union.org](mailto:fshelpdesk@group.smart-union.org), or book a helpdesk session online here: <http://bit.ly/smarthelpdeskapt>

**After hours help desk is available Tue, Wed, Thr, Sun 6-10pm CST by calling 216-227-5280**

## **How do you obtain the 944-annual tax form?\***

- Go to the Local Toolbox page of the SMART TD website ([www.smart-union.org/td/local-toolbox/](http://www.smart-union.org/td/local-toolbox/))
- Scroll to the Payroll Taxes section and click the plus sign to expand the section.
- The form for the current year is found in the far-right column. If you need a form for a previous year, click on "Old Tax Forms" which is found above the table.
- Select the proper year's 944 form, then download and save the PDF.

**\*The IRS has started to encourage organizations to e-file tax returns, see the next page for more information.**

## **When and where do you report Form 944 taxes?\***

The 944 annual form is **due by January 31<sup>st</sup>** for the prior year.

Once you have the correct form, transfer your numbers from your worksheet to your official form. **Ensure that you read and compare each line of the form with the worksheet because frequently the IRS changes the form after annual updates are made to WinStabs.**

When you prepare your 944, ensure you print three copies **and sign/date** them all.

- A signed/dated copy should be sent via certified mail to the IRS (address listed in IRS Instructions).
- A signed/dated copy should be sent to the SMART TD office by email to [localreports@group.smart-union.org](mailto:localreports@group.smart-union.org) or by mail to:

ATTN: Local Reports  
SMART TD  
24950 Country Club Blvd. STE 340  
North Olmsted, OH 44070

- Keep a signed/dated copy for the Local's records.

If you make an error in your reporting, call the Local Support Help Desk at 216-227-5444, email [fshelpdesk@group.smart-union.org](mailto:fshelpdesk@group.smart-union.org) , or book a helpdesk session online here: <http://bit.ly/smarthelpdeskapt>

**After hours help desk is available Tue, Wed, Thr, Sun 6-10pm CST by calling 216-227-5280**

### **\*The IRS has started to encourage organizations to e-file tax returns.**

Locals can E-file Quarterly/Annual returns for 941, 941x, 940, 944, 990, 990EZ & 8868 forms online using the E-file process. Locals must use an IRS approved E-file provider such as:

- Tax Bandits <https://www.taxbandits.com/>
- Express E-File <https://www.expressefile.com/>

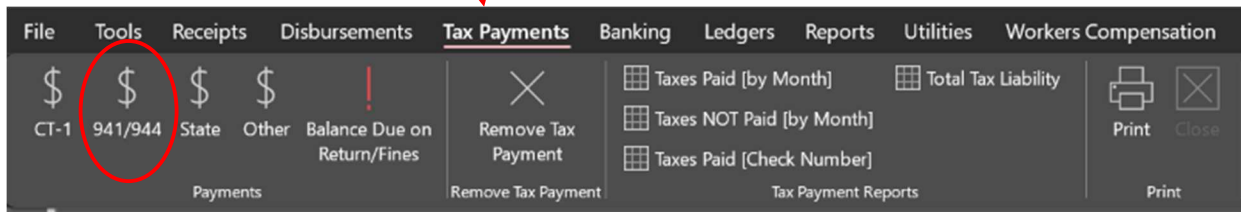
The Local Treasurer must setup the account for the local and the login information should be passed from Treasurer to Treasurer so that past forms can be accessed for the required retention period. Locals who E-file must submit the acceptance letter with the E-filed form to SMART TD via [localreports@group.smart-union.org](mailto:localreports@group.smart-union.org)

The cost for filing Forms starts at \$3.99 depending on E-file provider which is comparable to the cost of certified mail.

## Paying taxes in WinStabs and EFTPS

### Step 1

- In WinStabs NMR, click on “Tax Payments” > “941/944”.



### Step 2

- Assign a unique check number. A recommendation would be “tax-month/date” (mm/dd). The “assign date” will be the business day you schedule the payment for in EFTPS.
- The tax period for 944 will be “ANNUAL”.

The screenshot shows the 'Assign Check Number for the above selected Liability(s)' form. The 'Assign Check Number' field is set to '944-0514', the 'Assign Date' is '05/14/2019', and the 'Tax Period' is 'ANNUAL'. The 'View Tax Voucher' button is circled in red. The 'Select All ?' button is also circled in red. The 'Write 941/944 Check For ..' field shows '\$459.91'. The 'Assign Tax Payment' button is also visible.

Check Liability	Click to Assign	Date of Liability	Description	Amount	Employer Tax	
1002	<input checked="" type="checkbox"/>	05/01/2019	FICA TAX	37.41	37.41	74.82
1002	<input checked="" type="checkbox"/>	05/01/2019	FEDERAL TAX	4.89	0.00	4.89
1003	<input checked="" type="checkbox"/>	05/03/2019	FEDERAL TAX	19.78	0.00	19.78
1003	<input checked="" type="checkbox"/>	05/03/2019	FICA TAX	75.67	75.67	151.34
1001	<input checked="" type="checkbox"/>	05/14/2019	FEDERAL TAX	13.50	0.00	13.50
1004	<input checked="" type="checkbox"/>	05/14/2019	FEDERAL TAX	96.82	0.00	96.82
1004	<input checked="" type="checkbox"/>	05/14/2019	FICA TAX	49.38	49.38	98.76

- Select the checks to be deposited. If you’re depositing correctly, you should be clicking on “Select All”, then click on “View Tax Voucher”.

### Step 3

- Print out the tax voucher worksheet from WinStabs NMR to assist with filing Form 944 on the EFTPS website. Keep it for your records. **Do not** send the worksheet to the IRS or to SMART TD.
- **Only FICA filers (Bus Locals)** will have amounts in the Social Security/Medicare subcategories.

EFTPS Payment - 941/944 Monthly Worksheet

Local	1421
EIN	72-8000210
Check	944-0514
Date	05/14/2019

Tax Withholding (FIT)	\$134.99
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941/944Tax for ANNUAL, 2019.

*NOTE:* The WinStabs NMR voucher will automatically call the form “941/944.” However, you should select 944 when dealing with EFTPS.

### Step 4

- Make sure you have printed the Form 944 tax voucher by clicking on “View Tax Voucher”, then close the voucher and click “Assign Tax Payment”.

Assign Check Number for the above selected Liability(s)  Assign Date

Apply Tax to Quarter   Write 941/944 Check For ...

Year

Adjustment

Check Liability	<input type="button" value="Click to Assign"/>	Date of Liability	Description	Amount	Employer Tax
1002	<input checked="" type="checkbox"/>	05/01/2019	Federal-FICA Deposit Completed	37.41	74.82
1002	<input checked="" type="checkbox"/>	05/01/2019	Federal-FICA Tax Assignment Successful	0.00	4.89
1003	<input checked="" type="checkbox"/>	05/03/2019	CheckBook Entry # 944-0514 was entered for \$ 459.91 on 5/14/2019. Click OK to Continue to Main Screen.	0.00	19.78
1003	<input checked="" type="checkbox"/>	05/03/2019		75.67	151.34
1001	<input checked="" type="checkbox"/>	05/14/2019		0.00	13.50
1004	<input checked="" type="checkbox"/>	05/14/2019		0.00	96.82
1004	<input checked="" type="checkbox"/>	05/14/2019		49.38	98.76

- Click “OK”, and the tax payment will be registered in the checkbook ledger. Remember that **WinStabs NMR does not communicate with EFTPS. You will now need to log into EFTPS and make the 941-quarterly deposit**, which we will cover in the next steps. **WinStabs NMR does not communicate with EFTPS. Your taxes are not yet paid.** You will now need to log in to EFTPS and make the deposit.

## **Making your 944 tax deposit with EFTPS**

- To pay taxes, you will need a valid login on the EFTPS and will use your EINOF<sup>1</sup>, PIN and password to log in.
- Your EIN will be printed on your voucher.
- Your four-digit PIN was mailed to you when you initially set your account up.
- You created your password when you set up your account.

If you are a new treasurer, this information can be used from your past treasurer, but you will need to update your profile on the EFTPS website (<http://eftps.gov>).

Feel free to use the space below to record your EFTPS login information.

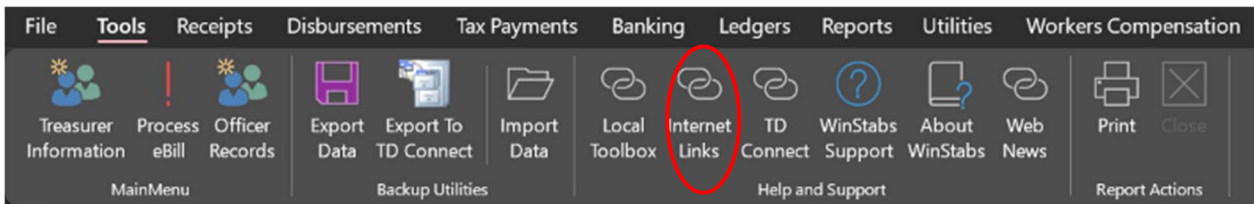
Local # \_\_\_\_\_

EIN \_\_\_\_\_

PIN \_\_\_\_\_

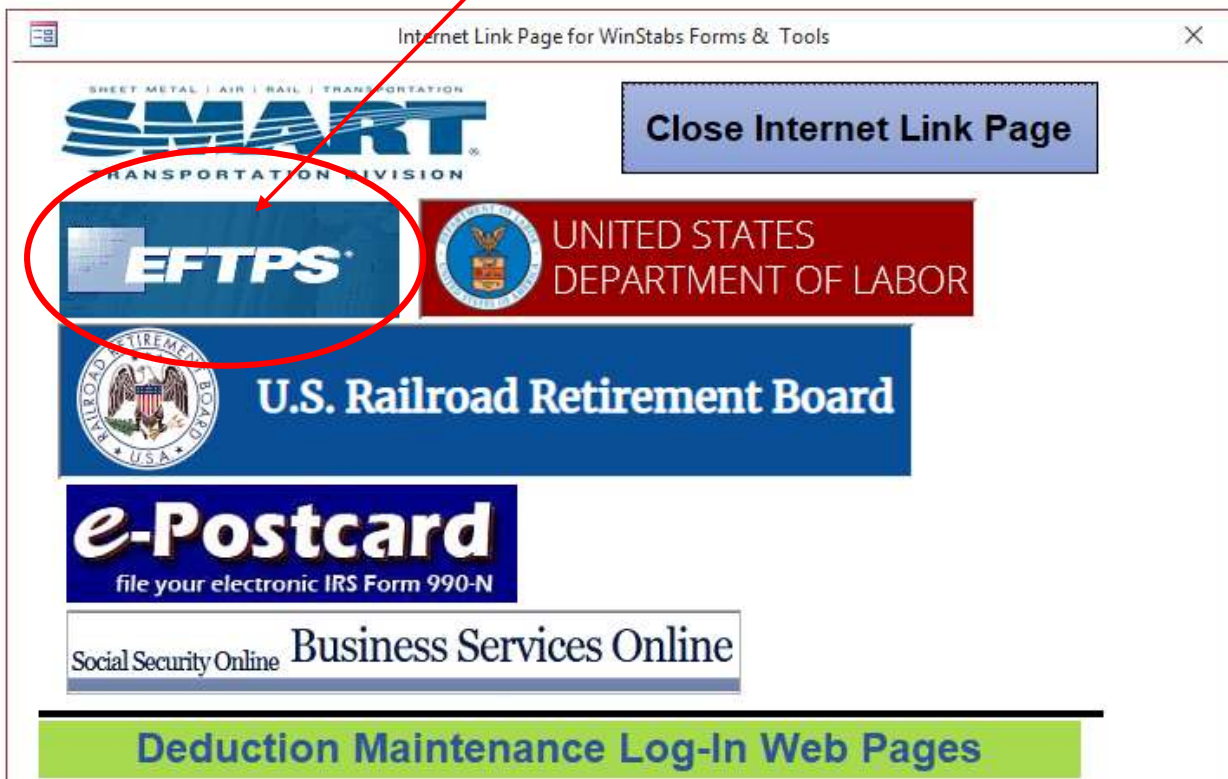
Password \_\_\_\_\_

To access the EFTPS site, you can also use the links available in WinStabs NMR.



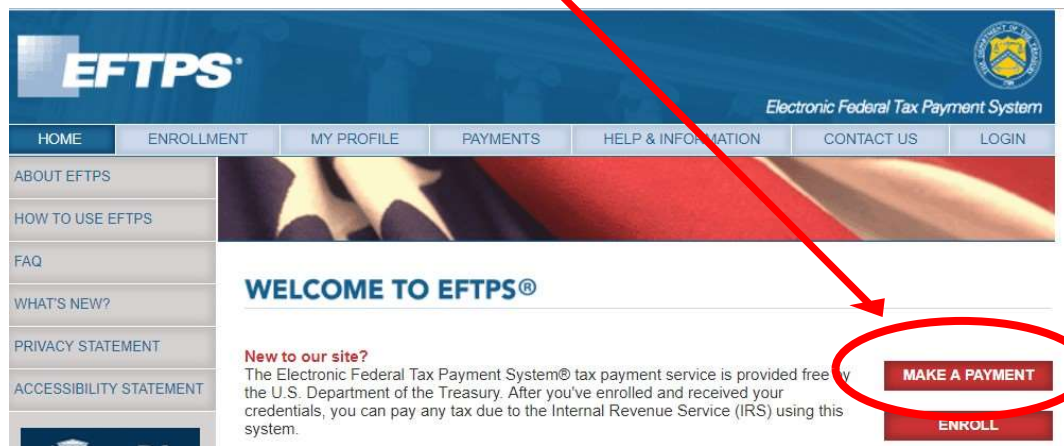
<sup>1</sup> Employer Identification Number or Tax ID.

Once the link page opens, click on the EFTPS icon.



## Step 1

- At the EFTPS website, click on “Make a Payment”.



## Step 2

- Enter your login credentials, including the Local's EIN number, PIN & Password, then click on "Login".  
**NOTE: You will never need to use your Social Security number.**

**EFTPS**  
Electronic Federal Tax Payment System

HOME ENROLLMENT MY PROFILE PAYMENTS HELP & INFORMATION CONTACT US LOGIN

**LOGIN**

When making a payment, you will select your own tax period and settlement date. A drop-down menu and a pop-up calendar are provided. Remember: You must schedule payments by 8 p.m. ET the day before the due date for your payment to be timely with the IRS.

### Login

In order to make, view or cancel a Payment, you must first login.

Please enter your Employer Identification Number (EIN) or your Social Security Number (SSN), PIN, and Internet password in the fields below. If you do not have a PIN, please [enroll](#) first.

EIN (for Business) 81 - 2784512  
or  
SSN (for Individual) [ ] - [ ] - [ ]  
PIN [ ]  
Internet Password [ ]  
[Need a Password](#)

CANCEL LOGIN ►

## Step 3

- Select "Most Common Forms" or "All forms in numeric order".
- Select "944 Employers Federal Tax", then select "Next".

**EFTPS**  
Electronic Federal Tax Payment System

HOME ENROLLMENT MY PROFILE PAYMENTS MAKE A TAX PAYMENT

TAXPAYER NAME: INTERNATIONAL AS

### Tax Form Selection

Failure to pay employment taxes could result in a responsible person being held personally liable.

Please enter the number of the Tax Form you wish to select from the following lists.

ENTER TAX FORM NUMBER  
or  
SELECT A TAX FORM

Most Common Forms :  
All forms in numeric order : select a form

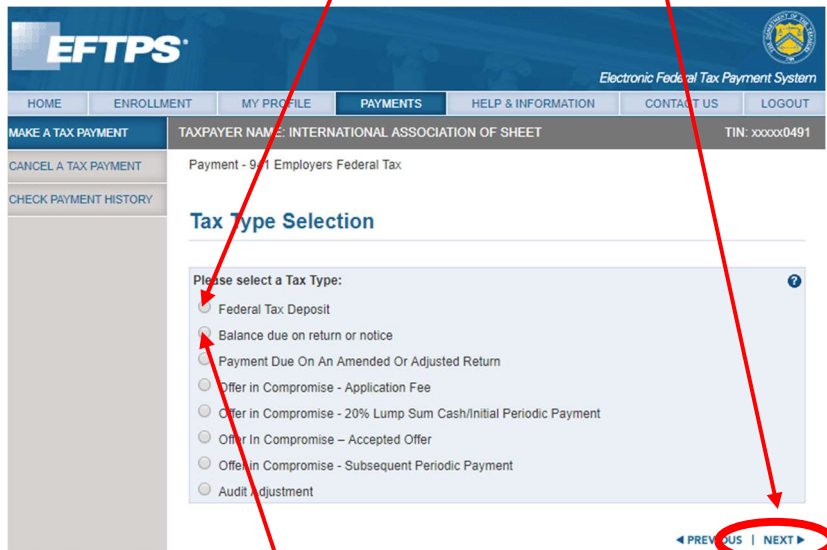
All forms in numeric order  
select a form  
11-C Tax & Applt for Registry-Wagering  
706GS(D) Genrtn-skip Transfer Tax for Dist  
706GS(T) Genrtn-skip Transfer Tax for Term  
720 Quarterly Federal Excise Tax Return  
730 Tax on Wagering  
926 Transfer of Property to Frgn Entity  
**940 Employers Annual Unemployment Tax**  
941 Employers Federal Tax  
943 Employ Annt Tax for AG EMPLOYEES  
944 Employers Annual Employment Tax Return  
945 Annual Withheld Federal Income Tax  
990 Organization Exempt Income Tax  
990-BL Excise Tax-Black Lung Benefit Trust  
990-C Farmers Coop Assoc Income Tax  
990-PF Return of Private Foundation  
990-T Exempt Org Business Income Tax  
1041 US Fiduciary Income Tax Return  
1041A US InfoTrust Accum of Charitable Amounts

CLEAR FORM NEXT ►



## Step 4

- Select “Federal Tax Deposit,” then click “Next”.

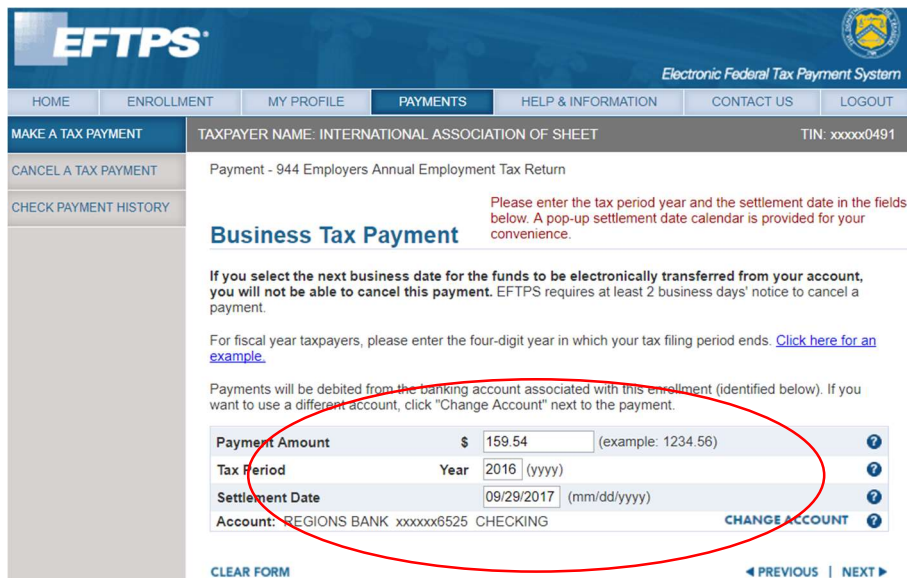


The screenshot shows the EFTPS interface. The top navigation bar includes HOME, ENROLLMENT, MY PROFILE, PAYMENTS, HELP & INFORMATION, CONTACT US, and LOGOUT. The main content area is titled "Tax Type Selection" and contains a list of radio button options under the heading "Please select a Tax Type:". The options are: Federal Tax Deposit (selected), Balance due on return or notice, Payment Due On An Amended Or Adjusted Return, Offer in Compromise - Application Fee, Offer in Compromise - 20% Lump Sum Cash/Initial Periodic Payment, Offer In Compromise - Accepted Offer, Offer in Compromise - Subsequent Periodic Payment, and Audit Adjustment. At the bottom right, there are "PREVIOUS" and "NEXT" buttons, with "NEXT" circled in red. A red arrow points from the "NEXT" button to the "Federal Tax Deposit" option.

- *Note:* If you receive a letter from the IRS that shows the Local owes a balance, you will select “Balance due on return or notice.”

## Step 5

- Enter the payment amount from your WinStab voucher and the tax year, pick a settlement date for the transaction and click on “Next.”



The screenshot shows the EFTPS interface for a "Business Tax Payment". The top navigation bar is the same as in Step 4. The main content area has a heading "Business Tax Payment" and includes instructions: "Please enter the tax period year and the settlement date in the fields below. A pop-up settlement date calendar is provided for your convenience." Below this, there is a warning: "If you select the next business date for the funds to be electronically transferred from your account, you will not be able to cancel this payment. EFTPS requires at least 2 business days' notice to cancel a payment." Further instructions state: "For fiscal year taxpayers, please enter the four-digit year in which your tax filing period ends. [Click here for an example.](#) Payments will be debited from the banking account associated with this enrollment (identified below). If you want to use a different account, click 'Change Account' next to the payment." A table contains the following fields: Payment Amount (\$ 159.54), Tax Period Year (2016), and Settlement Date (09/29/2017). The "CHANGE ACCOUNT" link is also visible. At the bottom, there are "CLEAR FORM" and "PREVIOUS | NEXT" buttons, with "NEXT" circled in red.

## Step 6

- **FICA Locals only:** Enter data for subcategories.

**Sub Category Amounts**

For the tax form you have selected, please break down the amount being paid into one or more of the following Sub Categories. The total of Sub Category amounts must equal your Payment Amount. ?

**PLEASE NOTE**  
Any amounts represented in the subcategories of Social Security, Medicare, and Income Tax Withholding are for informational purposes only.

Tax Form Selected	
Tax Form	944 Employers Annual Employment Tax Return
Tax Type	Federal Tax Deposit
Payment Amount	\$159.54

Sub Category Amounts	
1 Social Security	\$ 78.20
2 Medicare	\$ 18.28
3 Tax Withholding	\$ 63.06

CLEAR FORM      < PREVIOUS | NEXT >

**IMPORTANT:** Rail Locals do not report subcategory data when depositing 944 tax!

## Step 7

- Confirm all information, then click “Make Payment”. Again, remember that Rail Locals will not have subcategories.

HOME   ENROLLMENT   MY PROFILE   **PAYMENTS**   HELP & INFORMATION   CONTACT US   LOGOUT

MAKE A TAX PAYMENT   TAXPAYER NAME: INTERNATIONAL ASSOCIATION OF SHEET   TIN: xxxxx0491

CANCEL A TAX PAYMENT

CHECK PAYMENT HISTORY

### Verify Payment Information

Please review all the information you have input before you click "Make a Payment." If you wish to make changes, click the "Previous" button below.

**PLEASE NOTE**  
Any amounts represented in the subcategories of Social Security, Medicare, and Income Tax Withholding are for informational purposes only.

Payment Information	Entered Data
Taxpayer EIN	xxxxx0491
Tax Form	944 Employers Annual Employment Tax Return
Tax Type	Federal Tax Deposit
Tax Period	2016
Payment Amount	\$159.54
Settlement Date	09/29/2017
Subcategories:	
1 Social Security	\$78.20
2 Medicare	\$18.28
3 Tax Withholding	\$63.06
Account Number	xxxxxx6525
Account Type	CHECKING
Routing Number	073900438
Bank Name	REGIONS BANK

< PREVIOUS | **MAKE PAYMENT**

## Step 8

- Print your confirmation and attach it to the voucher that you printed from WinStabs NMR.
- File this in your Local's records.

**Payment Confirmation**  
Payment Confirmation Page Content

Your payment has been accepted.

### Payment Successful

An EFT Acknowledgement Number has been provided for this payment. Please keep this number for your records.

**REMINDER: REMEMBER TO FILE ALL RETURNS WHEN DUE!**


EFT ACKNOWLEDGEMENT NUMBER: 270767284130421

**PLEASE NOTE**

Any amounts represented in the subcategories of Social Security, Medicare, and Income Tax Withholding are for informational purposes only.

Payment Information	Entered Data
Taxpayer EIN	xxxxx0491
Tax Form	944 Employers Annual Employment Tax Return
Tax Type	Federal Tax Deposit
Tax Period	2016
Payment Amount	\$159.54
Settlement Date	09/29/2017
Subcategories:	
1 Social Security	\$78.20
2 Medicare	\$18.28
3 Tax Withholding	\$63.06
Account Number	xxxxxx8525
Account Type	CHECKING
Routing Number	073900438
Bank Name	REGIONS BANK

**Thank You**  
FINISHED

 **PRINTER FRIENDLY VERSION**

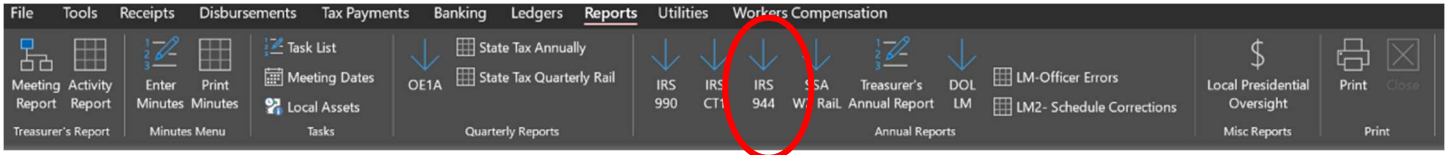
 **WANT TO E-FILE? CLICK HERE FOR MORE INFORMATION**

 **VIEW AND SAVE AS A PDF**

## Reporting Form 944 annual taxes for Rail and FICA Locals

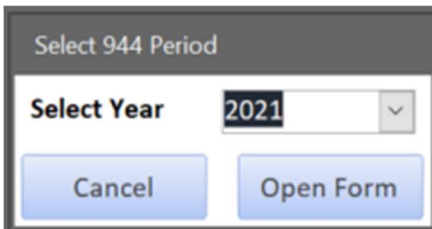
### Step 1

- In WinStabs NMR, click on “Reports” > “IRS 944”



### Step 2

- Select the year to display > then click on “Open Form”.



### Step 3

- Click on “print 944 worksheet”

The screenshot shows the 'Annual 944 Federal Liability Report' form. The 'Print 944 Worksheet' button is highlighted with a red circle. The form displays the following data:

Year	2021
Total Employees	8
Total of Gross Wages	\$1,900.00
Total Federal Tax	\$95.00
Total Fica Wages	\$1,900.00
Total Tax Paid	\$375.60
Total Tax liability	\$385.70

Fica Tax calculations

6a.	\$1,900.00	0.124	Total 6a	\$235.60
7a.	\$1,900.00	0.029	Total 7a	\$55.10

Refund: \$0.00  
Due IRS: \$10.10  
FICA Adjustment: \$0.00

Month	Fica Earnings	Total Earnings	Fed Tax Withheld	Fica Tax Withheld	Tax Payments
July	\$450.00	\$450.00	\$22.50	\$68.85	91.35
September	\$900.00	\$900.00	\$45.00	\$137.70	182.70
October	\$450.00	\$450.00	\$22.50	\$68.85	91.35
November	\$50.00	\$50.00	\$2.50	\$7.65	10.15
December	\$50.00	\$50.00	\$2.50	\$7.65	10.15

## Using the Form 944 worksheet from WinStabs NMR to complete the return for FICA (bus)

### Locals

- Numbers needed for FICA Locals to complete Form 941 are highlighted in the sample worksheet below.
- **DO NOT abbreviate the Local name. Enter what will fit on the form.** The Local's name should be entered as International Association of Sheet Metal, Air, Rail & Transportation XXXX TD along with the address, city, state, and ZIP code.

**Form 944 Employer's Annual WorkSheet**

Employer Identification Number (EIN) 90-  
INTERNATIONAL ASSOCIATION OF SHEET METAL, AIR, RAIL &  
TRANSPORTATION

Do Not Abbreviate Name!! Enter What Will Fit On The Form.

Trade Name - Leave Blank

Year  
2021

**Do Not File Form 944 UNLESS the IRS has notified for you to file the Annual 944 Form instead of the Quarterly 941 Form.**

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Do Not Mail To IRS - Download Proper Form from Local Toolbox

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**PART 1: Answer these questions for this year.**

1	Total wages and tips, plus other compensation	1	1,900.00
2	Total income tax withheld from wages, tips and other Compensation	2	95.00
3	Check here if you are a Rail local not subject to social security and/or Medicare >		
4	Taxable social security and Medicare wages and tips:		
4a	Taxable Social Security Wages	1,900.00 X 12.40% =	235.60
4a (i)	Qualified Sick Leave Wages	0.00 X 6.20% =	0.00
4a (ii)	Qualified Family Leave Wage	0.00 X 6.20% =	0.00
4b	Taxable Social Security tips	0.00 X 12.40% =	0.00
4c	Taxable Medicare wages and tips	1,900.00 X 2.90% =	55.10
4d	Taxable wages and tips subject to Additional Medicare Tax Withholding	0.00 X 0.90% =	0.00
4e	Total social security and Medicare taxes. Add 4a, 4a(i), 4a(ii), 4b, 4c, and 4d.	4e	290.70
5	Total taxes before adjustments. Add lines 2 and 4e	5	385.70
6	Current year's adjustments. (see instructions)	6	0.00
7	Total taxes after Adjustments. Combine lines 5 and 6.	7	385.70
8a	Qualified small business payroll tax credit for increasing research activit	8a	0.00
8b	Nonrefundable portion of credit for qualified sick and family leave wages	8b	0.00
8c	Nonrefundable portion of employee retention credit.	8c	0.00
8d	Total nonrefundable credits. Add lines 8a, 8b, and 8c.	8d	0.00

**INTERNATIONAL ASSOCIATION OF SHEET METAL, AIR, RAIL & TRANSPORT** **171404**

9 Total Taxes after adjustments and nonrefundable credits. Subtract line 8d from line 7.	9	385.70
10a Total deposits for during the year, including overpayment applied from a prior years	10a	375.60
10b Deferred amount of the employer share of social security tax.	10b	0.00
10c Deferred amount of the employee share of social security tax.	10c	0.00
10d Refundable portion of credit for qualified sick and family leave wages.	10d	0.00
10e Refundable portion of employee retention credit.	10e	0.00
10f Total deposits, deferrals, and refundable credits. Add lines 10a, 10b, 10c, 10d, and 10e.	10f	375.60
10g Total advances received from filing Form(s) 7200 for the year.	10g	0.00
10h Total deposits, deferrals, and refundable credits less advances. Subtract line 10g from line 10f	10h	375.60
11 Balance due. If line 9 is more than 10h, enter the difference and see instructions.	11	10.10
12 Overpayment. If line 10h is more than line 9, enter the difference		0.00

Check if to be:  Applied to next return OR  Refunded.

**PART 2: Tell us about your deposit schedule and tax liability for the year.**

Line 9 is less than \$2,500. Go to Part 3.

Line 9 is \$2,500 or more. Complete Part 2.

July	\$91.36	7
September	\$182.72	9
October	\$91.36	10
November	\$10.16	11
December	\$10.16	12
<b>TOTAL LIABILITY 13m</b>	<b>\$385.76</b>	

**FICA (bus) Notes:**

- Form 944 is due by January 31<sup>st</sup>
- Make sure to use proper year form.
- Enter the Local's EIN number and double check it for accuracy
- **FICA Locals: DO NOT check off the line 3 Box — IMPORTANT!!!**
- Insert Local name and EIN on pages 2 & 3
- Part2: If total tax liability is greater than \$2,500, you will need to enter the monthly tax liabilities for line 13.
- Leave parts 3 and 4 blank. Complete all fields in Part 5
- After printing out the worksheet to assist with filing 944 quarterly taxes, do not send the worksheet to the IRS or to SMART TD. Retain for it for the Local's records.
- **Review the Form 944 Instructions for the mailing addresses for Form 944.**

## Using the Form 944 worksheet from WinStabs NMR to complete the return for Rail Locals

- Numbers needed for rail Locals to complete Form 941 are highlighted in the sample worksheet below.
- **DO NOT abbreviate the Local name. Enter what will fit on the form.** The Local's name should be entered as International Association of Sheet Metal, Air, Rail & Transportation XXXX TD along with the address, city, state, and ZIP code.

Form 944 Employer's Annual WorkSheet

Employer Identification Number (EIN)  
INTERNATIONAL ASSOCIATION OF SHEET METAL, AIR, RAIL & TRANSPORTATION  
Do Not Abbreviate Name!! Enter What Will Fit On The Form.

Trade Name - Leave Blank

Year  
2021

**Do Not File Form 944 UNLESS the IRS has notified for you to file the Annual 944 Form instead of the Quarterly 941 Form.**

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Do Not Mail To IRS - Download Proper Form from Local Toolbox

**PART 1: Answer these questions for this year.**

1	Total wages and tips, plus other compensation	1	2,380.00
2	Total income tax withheld from wages, tips and other Compensation	2	213.80
3	Check here if you are a Rail local not subject to social security and/or Medicare >	<input checked="" type="checkbox"/>	
4	Taxable social security and Medicare wages and tips:		
4a	Taxable Social Security Wages	0.00 X 12.40% =	0.00
4a (i)	Qualified Sick Leave Wages	0.00 X 6.20% =	0.00
4a (ii)	Qualified Family Leave Wage	0.00 X 6.20% =	0.00
4b	Taxable Social Security tips	0.00 X 12.40% =	0.00
4c	Taxable Medicare wages and tips	0.00 X 2.90% =	0.00
4d	Taxable wages and tips subject to Additional Medicare Tax Withholding	0.00 X 0.90% =	0.00
4e	Total social security and Medicare taxes. Add 4a, 4a(i), 4a(ii), 4b, 4c, and 4d.	4e	0.00
5	Total taxes before adjustments. Add lines 2 and 4e	5	213.80
6	Current year's adjustments. (see instructions)	6	0.00
7	Total taxes after Adjustments. Combine lines 5 and 6.	7	213.80
8a	Qualified small business payroll tax credit for increasing research activit	8a	0.00
8b	Nonrefundable portion of credit for qualified sick and family leave wages	8b	0.00
8c	Nonrefundable portion of employee retention credit.	8c	0.00
8d	Total nonrefundable credits. Add lines 8a, 8b, and 8c.	8d	0.00

**INTERNATIONAL ASSOCIATION OF SHEET METAL, AIR, RAIL & TRANSPORTATION 0320TD**

9	Total Taxes after adjustments and nonrefundable credits. Subtract line 8d from line 7.	9	213.80
10a	Total deposits for during the year, including overpayment applied from a prior years	10a	213.80
10b	Deferred amount of the employer share of social security tax.	10b	0.00
10c	Deferred amount of the employee share of social security tax.	10c	0.00
10d	Refundable portion of credit for qualified sick and family leave wages.	10d	0.00
10e	Refundable portion of employee retention credit.	10e	0.00
10f	Total deposits, deferrals, and refundable credits. Add lines 10a, 10b, 10c, 10d, and 10e.	10f	213.80
10g	Total advances received from filing Form(s) 7200 for the year.	10g	0.00
10h	Total deposits, deferrals, and refundable credits less advances. Subtract line 10g from line 10f	10h	213.80
11	Balance due. If line 9 is more than 10h, enter the difference and see instructions.	11	0.00
12	Overpayment. If line 10h is more than line 9, enter the difference		0.00

Check if to be:  Applied to next return OR  Refunded.

**PART 2: Tell us about your deposit schedule and tax liability for the year.**

Line 9 is less than \$2,500. Go to Part 3.

Line 9 is \$2,500 or more. Complete Part 2.

January	\$7.65	1
April	\$90.30	4
May	\$15.30	5
June	\$15.30	6
August	\$75.30	8
September	\$9.95	9
<b>TOTAL LIABILITY 13m</b>	<b>\$213.80</b>	

**Rail Notes:**

- Form 944 is due by January 31<sup>st</sup>
- Make sure to use proper year form.
- Enter the Local's EIN number and double check it for accuracy
- **Rail Locals: MUST CHECK the line 3 Box — IMPORTANT!!! To avoid FICA penalties**
- Insert Local name and EIN on pages 2 & 3
- Part2: If total tax liability is greater than \$2,500, you will need to enter the monthly tax liabilities for line 13.
- Leave parts 3 and 4 blank. Complete all fields in Part 5
- After printing out the worksheet to assist with filing 944 quarterly taxes, do not send the worksheet to the IRS or to SMART TD. Retain for it for the Local's records.
- **Review the Form 944 Instructions for the mailing addresses for Form 944.**