

**Internal Revenue Service, Treasury**

**§ 31.6011(a)-5**

place for filing returns, see §§ 31.6071(a)-1 and 31.6091-1, respectively.

(86 Stat. 944, 26 U.S.C. 6364; and 68A Stat. 917, 26 U.S.C. 7805; 68A Stat. 747, 26 U.S.C. 6051)

[T.D. 6516, 25 FR 13032, Dec. 20, 1960, as amended by T.D. 7096, 36 FR 5217, Mar. 18, 1971; T.D. 7200, 37 FR 16544, Aug. 16, 1972; T.D. 7577, 43 FR 59359, Dec. 20, 1978; T.D. 7580, 43 FR 60159, Dec. 26, 1978; T.D. 8504, 58 FR 68035, Dec. 23, 1993; T.D. 8624, 60 FR 53510, Oct. 16, 1995; T.D. 8672, 61 FR 27008, May 30, 1996; T.D. 9239, 71 FR 14, Jan. 3, 2006]

**§ 31.6011(a)-4T Returns of income tax withheld (temporary).**

(a)(1) through (a)(3) [Reserved] For further guidance, see § 31.6011(a)-4(a)(1) through (a)(3).

(4) *Employers in the Employers' Annual Federal Tax Program (Form 944)*—(i) *In general.* For taxable years beginning on or after January 1, 2006, employers notified of their qualification for the Employers' Annual Federal Tax Program (Form 944) are required to file a Form 944, "Employer's Annual Federal Tax Return." The Internal Revenue Service (IRS) will notify employers in writing of their qualification for the Employers' Annual Federal Tax Program (Form 944). For provisions relating to the time and place for filing returns, see §§ 31.6071(a)-1 and 31.6091-1, respectively.

(ii) *Qualification for the Employers' Annual Federal Tax Program (Form 944).* The IRS will send notifications of qualification for the Employers' Annual Federal Tax Program (Form 944) to employers with an estimated annual employment tax liability of \$1,000 or less. New employers who timely notify the IRS that they anticipate their estimated annual employment tax liability to be \$1,000 or less will be notified of their qualification for the Employers' Annual Federal Tax Program (Form 944). If an employer in the Employers' Annual Federal Tax Program (Form 944) reports an annual employment tax liability of more than \$1,000, the IRS will notify the employer that the employer's filing status has changed and that the employer will be required to file the quarterly Form 941 for succeeding tax years.

(iii) *Exception to qualification for the Employers' Annual Federal Tax Program (Form 944).* Notwithstanding notifica-

tion by the IRS of qualification for the Employers' Annual Federal Tax Program (Form 944), an employer may file Form 941 if—

(A) One of the following conditions applies—

(1) The employer anticipates that its annual employment tax liability will exceed \$1,000, or

(2) The employer prefers to electronically file Forms 941 quarterly in lieu of filing Form 944 annually;

(B) The employer contacts the IRS, pursuant to the instructions in the IRS' written notification, to request to file Form 941; and

(C) The IRS sends the employer a written notification that the employer's filing requirement has been changed to Form 941.

(b) through (c) [Reserved] For further guidance, see § 31.6011(a)-4(b) through (c).

[T.D. 9239, 71 FR 14, Jan. 3, 2006]

**§ 31.6011(a)-5 Monthly returns.**

(a) *In general*—(1) *Requirement.* The provisions of this section are applicable in respect of the taxes reportable on Form 941, Form 941PR, Form 941VI, or Form 945 pursuant to § 31.6011(a)-1 or § 31.6011(a)-4. An employer (or other person) who is required by § 31.6011(a)-1 or § 31.6011(a)-4 to make quarterly returns on any such form shall, in lieu of making such quarterly returns, make returns of such taxes in accordance with the provisions of this section if he is so notified in writing by the district director. The district director may so notify any employer (or other person) (i) who, by reason of notification as provided in § 301.7512-1 of this chapter (Regulations on Procedure and Administration), is required to comply with the provisions of such § 301.7512-1, or (ii) who has failed to (a) make any such return on Form 941, Form 941PR, Form 941VI, or Form 945 (b) pay tax reportable on any such form, or (c) deposit any such tax as required under the provisions of § 31.6302(c)-1. Every employer (or other person) notified by the district director shall make a return for the calendar month in which the notice is received and for each calendar month thereafter (whether or not wages are paid in any such month)