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|--------------------------------------|--|-------------------------|
| Form <b>15434</b><br>(December 2023) | Department of the Treasury - Internal Revenue Service<br><b>Application for Employee Retention Credit (ERC)<br/>Voluntary Disclosure Program</b> | OMB Number<br>1545-2316 |
|--------------------------------------|--|-------------------------|

This form is used by employers to apply for the Employee Retention Credit (ERC) Voluntary Disclosure Program. Use the Document Upload Tool to submit completed and signed application packages at [irs.gov/DUT](https://irs.gov/DUT). Submit a payment for each period listed in Part IV via Electronic Federal Tax Payment System (EFTPS). See Form 15434 instructions "When and How to Pay" for payment guidance.

### Part I – Taxpayer Information

|  |                          |   |               |
|--|--------------------------|---|---------------|
| 1. Taxpayer's name   |                          | 2. Employer identification number (EIN) |               |
| 3. Number and street (or P.O. box number if mail is not delivered to a street address) |                          |   | 4. Room/Suite |
| 5. City, town or post office   |                          | 6. State                                | 7. ZIP code   |
| 8. Telephone number  | 9. Fax number (optional) | 10. Email address (optional)            |               |

### Part II – Third-Party Payer Client Information (Third-party payers only. See Instructions)

|  |  |
|--|--|
| 11a. Are you a third-party payer filing this form on behalf of a client? (See instructions)          |  |
| <input type="checkbox"/> Yes (complete 11b-11d)  | <input type="checkbox"/> No (skip to Part III) |
| 11b. Third-party payer client's name   | 11c. Third-party payer client's EIN            |
| 11d. Tax period(s) for which you filed an employment tax return claiming ERC on your client's behalf |  |

### Part III – Are you authorizing another individual to represent you before the IRS?

12. Attach a properly completed Form 2848, Power of Attorney and Declaration of Representative, if applicable. Check this box if you have a 2848 on file or are attaching a 2848 ☐

### Part IV – General Information

Provide information regarding the filing and receipt of ERC for the applicable tax period ending date(s) below.

|   | June<br>30, 2020 | September<br>30, 2020 | December<br>31, 2020 | March<br>31, 2021 | June<br>30, 2021 | September<br>30, 2021 | December<br>31, 2021 | Total All<br>Periods |
|---|------------------|-----------------------|----------------------|-------------------|------------------|-----------------------|----------------------|----------------------|
| 13a. Form   |                  |                       |                      |                   |                  |                       |                      |                      |
| 13b. Reported Non-Refundable ERC  |                  |                       |                      |                   |                  |                       |                      |                      |
| 13c. Reported Refundable ERC  |                  |                       |                      |                   |                  |                       |                      |                      |
| 13d. Total Reported ERC (sum 13b+13c)   |                  |                       |                      |                   |                  |                       |                      |                      |
| 14. Reduction for ERC-VDP (20% of Line 13d)   | \$0.00           | \$0.00                | \$0.00               | \$0.00            | \$0.00           | \$0.00                | \$0.00               | \$0.00               |
| 15. Estimate due in ERC-VDP (Line 13d minus Line 14). Make a separate payment for each tax period via EFTPS. (See Form 15434 instructions "When and How to Pay" for payment guidance) | \$0.00           | \$0.00                | \$0.00               | \$0.00            | \$0.00           | \$0.00                | \$0.00               | \$0.00               |

|                 |                                      |
|-----------------|--------------------------------------|
| Taxpayer's name | Employer identification number (EIN) |
|-----------------|--------------------------------------|

**Part V – Preparers/Advisors**

16. Did an individual, business, and/or organization(s) advise you (or your client) to claim the ERC

☐ Yes (*complete lines 17-24 for each preparer/advisor*) ☐ No (*move to next section*)

Identify each preparer/advisor who assisted you in filing your ERC claim(s) for refund.

**Preparers/Advisors 1.**

|  |                       |              |
|--|-----------------------|--------------|
| 17. Name   | 18. Company/Firm name |              |
| 19. Telephone number                                       | 20. Number and street |              |
| 21. City   | 22. State             | 23. ZIP code |
| 24. Describe the services provided by the preparer/advisor |                       |              |

**Sign Here - Taxpayer**

Under penalties of perjury, I declare that I have examined this submission, including any accompanying documents, and to the best of my knowledge and belief, all of the facts contained herein are true, correct, and complete.

|                                 |                                  |                               |
|---------------------------------|----------------------------------|-------------------------------|
| Your signature                  |                                  | Date                          |
| Your name ( <i>print/type</i> ) | Your title ( <i>print/type</i> ) | Best daytime telephone number |

**Sign Here - Representative**

Under penalties of perjury, I declare that I have examined this submission, including any accompanying documents, and to the best of my knowledge and belief, all of the facts contained herein are true, correct, and complete. Declaration of representative is based on all information of which representative has any knowledge.

|   |  |                                   |
|---|--|-----------------------------------|
| Representative's signature                  |  | Date                              |
| Representative's name ( <i>print/type</i> ) | Representative's title ( <i>print/type</i> ) | Representative's telephone number |

# Instructions for Form 15434, Application for Employee Retention Credit (ERC) Voluntary Disclosure Program

## General Instructions

### Purpose of Form

Use Form 15434 to apply for the ERC Voluntary Disclosure Program (ERC-VDP). Use the Document Upload Tool to submit completed and signed application packages at [irs.gov/DUT](https://www.irs.gov/DUT). See Assembling the Application for additional information.

### ERC Voluntary Disclosure Program


The ERC is a tax credit for businesses and tax-exempt organizations that had employees and were affected during the COVID-19 pandemic. ERC-VDP will provide employers with an opportunity to correct their employment tax noncompliance resulting from improperly claimed ERC. For more information on the ERC, visit [www.irs.gov/ERC](https://www.irs.gov/ERC).

For more information on the ERC-VDP, go to [www.irs.gov/ERC](https://www.irs.gov/ERC) and click on the Voluntary Disclosure Program.

### Eligibility Requirements

The ERC-VDP will be open to all employers if their ERC claim has been processed and paid as of the ERC-VDP announcement date, and:

1. They are not under criminal investigation nor have they been notified that the IRS intends to commence such an investigation, the IRS has not received information from a third party alerting the IRS to the noncompliance, nor has the IRS acquired information directly related to the noncompliance from an enforcement action;
2. They are not under examination by the IRS for an employment tax audit for periods they are applying for ERC-VDP listed in Form 15434 *Part IV*;
3. They have not previously received notice and demand for repayment of claimed ERC.

If you used a third-party payer to file your Employee Retention Credit,  you are not eligible to file this form. You must contact your third-party payer to apply for this program on your behalf. Hint, an indicator of a third-party payer may be if the name and EIN on the employment tax return that reported the wages and credits related to the ERC was different than your name and EIN reported on lines 1 and 2 above.

### When and Where to File

By 11:59pm local time on March 22, 2024, upload your reply using your computer or mobile device via the Document Upload Tool at [irs.gov/DUT](https://www.irs.gov/DUT). You may also go to [irs.gov](https://www.irs.gov) and search DUT. See Assembling the Application for additional information.

After arriving at the DUT website, you'll acknowledge the authorized use and privacy statement. Next, indicate "No" for access code. After that, type 15434 to pull up Form 15434 submission portal and answer the questions to upload your documents. For additional information, go to [www.irs.gov/ERC](https://www.irs.gov/ERC) and click on the Voluntary Disclosure Program link to locate the VDP Frequently Asked Questions.

### When and How to Pay

Form 15434 will help you estimate how much you'll pay under the terms of ERC-VDP. After completing *Part IV, General Information*, use [Electronic Federal Tax Payment System](https://www.irs.gov/eftps) (EFTPS) to submit an online payment for each tax period.

Form 15434, *Part IV*, Line 15 calculates the estimate due for each tax period you wish to resolve in ERC-VDP.

Payment should be made separately for each tax period via EFTPS upon submission of Form 15434. For each EFTPS payment, select the category "Advanced Payment". **Note:** Do not use Line 15, "Total All Periods" column to make a single, lump-sum payment. See Publication 4990, Payment Instruction Booklet For Business & Individual Taxpayers, for additional information on EFTPS.

If you are not already enrolled in EFTPS, be aware that new enrollments can take up to five business days to process. Go to [IRS.gov/EFTPS](https://www.irs.gov/EFTPS) for more information.

## How To Get Help

If you have questions about a tax issue, or want to download free publications, forms, or instructions, go to [IRS.gov](https://www.irs.gov) to find resources that can help you right away.

**Getting tax forms and publications.** Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to view, download, or print all the forms, instructions, and publications you may need.

**Getting answers to your ERC questions.** On [IRS.gov](https://www.irs.gov), you can get up-to-date information on the law, eligibility, recordkeeping, scams, events, and other ERC resources. Go to the ERC landing page at [IRS.gov/ERC](https://www.irs.gov/ERC).

**ERC-VDP FAQs.** See the list of ERC-VDP Frequently Asked Questions which can be accessed by going to [www.irs.gov/ERC](https://www.irs.gov/ERC) and clicking on the Voluntary Disclosure Program link to locate the VDP Frequently Asked Questions.

**ERC-VDP hotline.** If you need help completing Form 15434, have questions on the status of your ERC-VDP application, or have other ERC-VDP related questions, contact the ERC-VDP hotline at 414-231-2222 and leave a voicemail for a return call. Calls will generally be returned within 3 business days.

## Assembling the Application

To ensure the application is timely and correctly processed, submit all required documents in the following order:

1. Form 15434 Application for Employee Retention Credit Voluntary Disclosure Program.
2. ERC-VDP Form SS-10, Consent to Extend the Time to Assess Employment Taxes, if *Part IV, General Information*, includes tax period(s) ending in 2020. See *Part IV* below for more information.
3. Form 8822-B, Change of Address or Responsible Party – Business, if applicable. See *Part I, Taxpayer Address*, later.
4. Form 2848, Power of Attorney and Declaration of Representative, if applicable. See *Part III, Authorizing another individual to represent you before the IRS*.

Complete every applicable line item on Form 15434. Ensure Taxpayer's Name and EIN fields at the top of page 2 and any additional pages of Form 15434 are completed, and match Line 1 and Line 2 on page 1. Only complete submissions that include all pages of Form 15434 and any required attachments can be processed. Typing the information on Form 15434 can help ensure timely processing. (**Note:** The form instructions don't need to be submitted.)

## Amending the Application

If you need to correct a previously submitted Form 15454 application package and have not received a letter notifying you of an error with your application, submit a new, complete, corrected, Form 15434 with "amended" written at the top of Form 15434 so it is understood to process the new form and disregard prior submission(s). Submit the amended Form 15434 following *When and Where to File*, above.

Exception: If an IRS employee assigned to process your previously submitted Form 15434 has contacted you, submit the amended Form 15434 to that employee.

## Specific Instructions

### Part I. Taxpayer Information

#### Line 1. Taxpayer Name

Enter your complete business name, not your trade name. Make sure the Taxpayer Name on Line 1 is assigned to the EIN provided in Line 2. You can view your name and EIN on file with IRS online with a Business Tax Account. See <https://www.irs.gov/businesses/business-tax-account>.

**Line 2. Employer Identification Number (EIN)**

Enter your EIN. Make sure the EIN on Line 2 is assigned to the Taxpayer Name provided on Line 1. Form 15434 cannot be processed if the name and EIN don't match IRS records. You can view your name and EIN on file with IRS online with a Business Tax Account. See <https://www.irs.gov/businesses/business-tax-account>.

Form 15434 cannot be filed using a social security number.

**Line 3 – 7. Taxpayer Address**

Enter your full address. If the address on Form 15434, Lines 3 through 7, doesn't match our records, your application cannot be processed. If you've already submitted Form 8822-B, Change of Address or Responsible Party – Business, include a copy with your Form 15434 to ensure your application can be processed.

**Line 8 - 10. Taxpayer Contact**

Enter your contact information.

**Part II. Third-Party Payer Client Information**

Part II is for third-party payers. Many employers out-source their payroll and related tax requirements to a Third-Party Payer who may report, collect, deposit, or pay employment taxes with federal, state, and local authorities on behalf of the employer clients. Specifically this is for third-party payers who reported wages related to the ERC under their own EIN rather than the EIN of their client.

**Line 11a. Filing on behalf of a third-party payer client**

Check the appropriate box (Yes/No) to indicate if you are filing Form 15434 on behalf of a third-party payer client. If "Yes", complete lines 11b-11d. If not enough space to do so, enter instead "See attached Schedule R". If "No," skip to part III.

**Line 11b. Third-party payer client's name**

If 11a is marked "Yes", you must provide your client's name on Line 11b or your Form 15434 cannot be processed.

**Line 11c. Third-party payer client's EIN**

If 11a is marked "Yes", you must provide on Line 11c your client's EIN or your Form 15434 cannot be processed.

**Line 11d. Tax period(s) for third-party payer client**

If 11a is marked "Yes", you must provide on Line 11d all tax periods for which you filed and employment tax return claiming ERC on your client's behalf, or your Form 15434 cannot be processed.

**Part III. Authorizing another individual to represent you before the IRS****Line 12. Form 2848 on file or attached**

Check the box if you have a Form 2848, Power of Attorney and Declaration of Representative, on file for the employment tax return(s) listed in Part IV, or if you are including with your Form 15434 a properly completed Form 2848 authorizing someone to represent you in ERC-VDP.

**Special instructions for completing Form 2848 for ERC-VDP.** On Form 2848, line 3, enter "Employment Taxes" as the Description of Matter. Complete the fields for Employment Tax Form Number and for Year(s) or Period(s). Do not put Form 15434 as the Tax Form Number. For additional information, see Form 2848 instructions.

Form 2848, its instructions, and Publication 4245, Power of Attorney Preparation Guide, are available on [IRS.gov/Forms](https://www.irs.gov/forms).

**Part IV. General Information**

Provide information regarding the filing and receipt of ERC for each tax period you request to be resolved in the ERC-VDP. Each tax period requires a separate column in Part IV. If completing Form 15434 electronically, you only need to fill in lines 13a, 13b, and 13c. Lines 13d-16 have formulas in them that will automatically calculate. Please be aware that you do have the ability to type over the formulas in lines 13d-16 but it is not recommended.

**Note:** If completing Lines 13a through 16 for any Tax Period ending in 2020, a completed, signed ERC-VDP Form SS-10, Consent to Extend the Time to Assess Employment Taxes, for the 2020 Tax Period(s) is required to be submitted with Form 15434. The ERC-VDP Form SS-10 is available at [www.irs.gov/ERC](https://www.irs.gov/ERC) and click on the Voluntary Disclosure Program.

If you are a third-party payer, you must attach a copy of the Schedule R for the tax return(s) claiming ERC for each tax period. Redact or blackout any clients that are not participating.

**Line 13a. Form**

For each Tax Period you request to be resolved in ERC-VDP, identify the form on which the ERC was improperly claimed, processed and paid. Applicable forms are 941, 941-X, 941-PR, 941-PR-X, 941-SS-X, 943, 943-X, 944, 944-X, CT-1, and CT-1-X. If completing Form 15434 electronically, click the arrow to open a drop-down list from which to select the form.

**Line 13b. Reported Non-Refundable ERC**

Enter the non-refundable ERC reported on the form identified on Line 13a. If no non-refundable ERC was reported, enter \$0. If you're not sure, check your copy of the filed employment tax return.

**Line 13c. Reported Refundable ERC**

Enter the refundable ERC reported on the form identified on Line 13a. If no refundable ERC was reported, enter \$0. If you're not sure, check your copy of the filed employment tax return.

**Line 13d. Total Reported ERC**

This is the sum of reported non-refundable ERC on Line 13b and reported refundable ERC on Line 13c. If completing Form 15434 electronically, it is not recommended to type in Line 13d because a formula will automatically calculate this entry. If you do not know the amounts of non-refundable and refundable ERC for lines 13b and 13c, but you do know the total amount of ERC for the tax period, you may type that in line 13d.

**Line 14. Reduction for ERC-VDP**

Under the terms of ERC-VDP, you are required to pay back the Total Reported ERC in Line 13d minus 20%. Line 14 multiplies Line 13d by 20% to calculate the reduction. If completing Form 15434 electronically, do not type in Line 14 because a formula will automatically calculate this entry.

**Line 15. Estimate due in ERC-VDP**

This is the total estimated amount you will need to repay as part of your participation in ERC-VDP. Employers must return the full amount of the ERC on Line 13d, including both the refundable and non-refundable portions, less a 20% reduction calculated on Line 14. If completing Form 15434 electronically, do not type in Line 15 because a formula will automatically calculate this entry.

Employers wishing to reduce only a portion of the credit (i.e., they are entitled to some of the credit they claimed but not all) are not eligible for ERC-VDP and should instead use traditional amended return process.

**Part V Preparers/Advisors****Line 16. Did an individual, business, and/or organization(s) advise you to claim the ERC**

Check the appropriate box (Yes/No) to indicate if an individual, business, and/or organization(s) advised you to claim the ERC. If "No", move to the next section.

If "Yes", complete lines 17-24 for the preparer/advisor. If more than one individual, business or organization advised you to claim ERC, click the "Add Additional Preparer/Advisor" button below Line 24 to add another set of Lines 17-24; repeat if necessary. Complete Lines 17-24 for each preparer/advisor who advised you to claim ERC.

**Line 17. Name**

If Line 16 is marked "Yes", enter the name of preparer/advisor who advised you to claim ERC.

**Line 18. Company/Firm name**

If Line 16 is marked "Yes", enter the business or organization which advised you to claim ERC.

**Line 19. Telephone Number**

If Line 16 is marked "Yes", enter the preparer/advisor telephone number.

**Line 20-23. Preparer/Advisor Address**

If Line 16 is marked "Yes", enter the full mailing address of preparer/advisor.

**Line 24. Services provided by the preparer/advisor**

If Line 16 is marked "Yes", describe the services provided by the preparer/advisor.

**Sign Here - Taxpayer**

Form 15434 must be signed with the date, the signor's printed name, title, and best daytime telephone number. Digital signatures are acceptable. See FAQs for additional information.

Your ERC-VDP application must be signed by an authorized person. The person who can sign depends on the type of employer you are.

| Type of employer   | Who can sign  |
|--|---|
| 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 member, partner, 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   |

**Sign Here - Representative**

Your ERC-VDP application may instead be signed by a duly authorized agent (i.e., an individual with valid power of attorney via Form 2848, Power of Attorney and Declaration of Representative, or a reporting agent with Form 8655, Reporting Agent Authorization).

If Form 15434 is not signed, is missing the signor's printed name and/or title, or the signature is invalid, we may not be able to process your application for ERC-VDP.

**Privacy Act and Paperwork Reduction Act Notice**

We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need this information to determine your eligibility to participate in this program and to calculate the appropriate payment under the ERC-VDP. Our authority to ask for the information on this form is Subtitle C, Employment Taxes, of the Internal Revenue Code. Section 6109 requires you to provide your identifying number. You aren't required to apply for the ERC-VDP; however, if you apply, you must provide the information requested.

Failure to provide all the requested information may prevent the processing of your application; providing false or fraudulent information may subject you to penalties. We may disclose this information to the Department of Justice for civil or criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal non-tax criminal laws, and to intelligence agencies to combat terrorism.

You aren't required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for those who file this form is shown below.

**Recordkeeping** . . . . . 13 min.  
**Learning about the law or the form** . . . . . 18 min.  
**Preparing and sending the form to the IRS** . . . . . 1 hr, 49 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or you can send your comments to:

Internal Revenue Service Tax Forms and Publications  
 1111 Constitution Ave. NW, IR-6526  
 Washington, DC 20224

Don't send this form to this office. Instead, see *When and Where to File*, earlier.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms, instructions, and publications.