

Form <b>15434</b> (August 2024)	Department of the Treasury - Internal Revenue Service <b>Application for Second Employee Retention Credit (ERC) Voluntary Disclosure Program</b>	OMB Number 1545-2316
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This form is used by employers to apply for the second 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) by November 22, 2024. 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 – Employer Information Pertaining to Employer's Federal Employment Tax Return**

1. Employer 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. If address above is different from last employment tax filing, check this box and attach Form 8822-B. <input type="checkbox"/>	9. Telephone number		10. Email address (optional)

**Part II – Third-Party Payer Client Information** (Third-party payers only. See instructions on page 5 for Part II)

11a. Are you a third-party payer filing this form on behalf of a client  
 Yes (complete 11b-11d)       No (skip to Part III)

11b. Third-party payer client's name	11c. Third-party payer client's EIN
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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 2  8

**Part IV – General Information**

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

	March 31, 2021	June 30, 2021	September 30, 2021	December 31, 2021	Total All Periods
13a. Form					
13b. Reported Non-Refundable ERC					
13c. Reported Refundable ERC					
13d. Total Reported ERC (sum 13b+13c)					
14. Reduction for the second ERC-VDP (15% of Line 13d)					
15a. Estimate due in the second 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)					

15b. For the amount due in row 15a, do you plan to pay before final processing of your disclosure

Yes       No (Complete Form 2750 and 433-B)

**Part V – Preparers/Advisors**

Taxpayer's name	Employer identification number (EIN)
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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.

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

Add Additional Preparer/Advisor	Delete Additional Preparer/Advisor
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### 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

Form <b>SS-10</b> (August 2024)	Department of the Treasury - Internal Revenue Service <b>Consent to Extend the Time to Assess          Employment Taxes</b>	In reply refer to Second ERC Voluntary Disclosure Program <hr/> Employer identification number
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\_\_\_\_\_, taxpayer(s) of  
 (Name(s))

\_\_\_\_\_  
 (Number and street (or P.O. box number if mail is not delivered to a street address)) (Room/Suite)

\_\_\_\_\_  
 (City, town or post office) (State) (ZIP code)

and the Commissioner of Internal Revenue consent and agree to the following:

(1) The amount of taxes due from the taxpayer under:

(a) The Federal Unemployment Tax Act, for calendar years

\_\_\_\_\_  
 (b) The Federal Insurance Contributions Act, for tax periods from January 1, 2021 through June 30, 2021

(c) The income tax withholding provisions of existing or prior revenue laws, for tax periods

from \_\_\_\_\_ through \_\_\_\_\_

(d) The Railroad Retirement Tax Act, for tax periods

from \_\_\_\_\_ through \_\_\_\_\_

plus any applicable additions to the tax, may be assessed at any time or before April 15, 2026.

(2) The collection provisions and limitations now in effect will also apply to any tax assessed within the extended period.

(3) The taxpayer(s) may file a claim for credit or refund and the Service may credit or refund the tax within 6 months after this agreement ends.

This consent is limited to the amount of any employment tax (including applicable statutory interest) for the first two taxable periods included in the 2021 taxable year and shall be limited to the assessment of any underpayment of tax in connection with credits claimed pursuant to section 2301 of the Coronavirus Aid, Relief, and Economic Security Act, as amended by sections 206 and 207 of the Relief Act.

### Your Rights as a Taxpayer

You have the right to refuse to extend the period of limitations or limit this extension to a mutually agreed-upon issue(s) or mutually agreed-upon period of time. **Publication 1035, Extending the Tax Assessment Period**, provides a more detailed explanation of your rights and the consequences of the choices you may make. If you have not already received a Publication 1035, the publication can be obtained, free of charge, from the IRS official who requested that you sign this consent or from the IRS' web site at [www.irs.gov](http://www.irs.gov) or by calling toll free at 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you would otherwise be entitled.

<b>Your Signature</b>	Your signature	Date
	I am aware that I have the right to refuse to sign this consent or to limit the extension to mutually agreed-upon issues and/or period of time as set forth in I.R.C. § 6501(c)(4)(B).	
<b>Taxpayer's Representative Signature</b>	Taxpayer's representative signature	Date
	I am aware that I have the right to refuse to sign this consent or to limit the extension to mutually agreed-upon issues and/or period of time as set forth in I.R.C. § 6510(c)(4)(B). In addition, the taxpayer(s) has been made aware of these rights.	
<b>Corporate Officer's Signature</b>	Corporate name	
	Corporate officer's signature	Corporate officer's title
		Date
	Corporate officer's signature	Corporate officer's title
		Date
	I (we) am aware that I (we) have the right to refuse to sign this consent or to limit the extension to mutually agreed-upon and/or period of time as set forth in I.R.C. 6501(c)(4)(B).	
<b>Authorized Official Signature and Title</b> <i>(See instructions.)</i>	Internal Revenue Service signature	Internal Revenue Service title
		Supervisory Internal Revenue Agent
		Date

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

### Eligibility Requirements

The second ERC-VDP will be open to all employers if your ERC claim has been processed and paid as of the August 15, 2024, and:

1. You are entitled to \$0 ERC;
2. You are not under criminal investigation nor have you 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;
3. You are not under examination by the IRS for an employment tax audit for periods you are applying for ERC-VDP listed in Form 15434 *Part IV*,
4. Your ERC has not been previously reduced to \$0.

If you used a third-party payer to file your Employee Retention Credit, **Stop** 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 11:59 pm local time on November 22, 2024, upload your application 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 second VDP Frequently Asked Questions.

### When and How to Pay

Form 15434 will help you estimate how much you'll pay under the terms of second 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 15a calculates the estimate due for each tax period you wish to resolve in the second ERC-VDP. Separate payments should be made for each tax period via EFTPS upon submission of Form 15434 but due no later than the completion of the closing agreement (15434-A "Closing Agreement On Final Determination Covering Specific Matters For Employee Retention Credit Voluntary Disclosure Program"). For each EFTPS payment, select the category, "Advance Payment of Tax Deficiency." Example: In EFTPS, you would select, tax form 941, the Tax Type would be Audit Adjustment, and Advance Payment of Tax Deficiency. **Note:** Do not use Part IV, Line 15a, "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 second 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 Second Employee Retention Credit Voluntary Disclosure Program.
2. ERC-VDP Form SS-10, Consent to Extend the Time to Assess Employment Taxes.
3. Form 8822-B, Change of Address or Responsible Party – Business, if applicable. See *Part I, Employer 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*, later.
5. Form 2750, Waiver Extending Statutory Period for Assessment of Trust Fund Recovery Penalty. Form required if not submitting full payment. See *Part IV, Line 15a. Payment* section below for more information.
6. Form 433-B, Collection Information Statement for Businesses. Form required if not submitting full payment. See *Part IV, Line 15a. Payment* section below for more information.

Complete every applicable line item on Form 15434. Ensure 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 15434 application package and have not received a letter notifying you of an error with your application, submit a new, complete, corrected, Form 15434 with the Corrected box checked at the top of Form 15434.

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. Employer Information Pertaining to Employer's Federal Employment Tax Return

#### Line 1. Employer's Name

Enter your complete business name, not your trade name. Make sure the 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. Employer Address

Enter employer's full address. If the address on Form 15434, Lines 3 through 7, doesn't match our records, your application cannot be timely processed.

#### Line 8

Your address should match your last filing of your federal employment tax return. In the instance it doesn't, a Form 8822-B, Change of Address or Responsible Party - Business, should be attached. If you recently filed a Form 8822-B, include a copy with your Form 15434 submission to ensure your application is processed.

#### Line 9 – 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 the second 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 second 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-15a 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-15a but it is not recommended.

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 15%. Line 14 multiplies Line 13d by 15% to calculate the reduction. If completing Form 15434 electronically, do not type in Line 14 because a formula will automatically calculate this entry.

#### Line 15a. Estimate due in ERC-VDP

This is the total estimated amount you will need to repay as part of your participation in the second ERC-VDP. Employers must return the full amount of the ERC on Line 13d, including both the refundable and non-refundable portions, less a 15% reduction calculated on Line 14. If completing Form 15434 electronically, do not type in Line 15a 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 the second ERC-VDP and should instead use the traditional amended return process.

#### Line 15b. Payment

If you plan to full-pay at the time of the application or at the time you send your closing agreement (Form 15434-A "Closing Agreement On Final Determination Covering Specific Matters For Second ERC-VDP") back to us, mark "Yes." If you'd like to request an alternate payment arrangement such as an installment agreement, mark "no." If you mark "no," you will need to submit Form 2750 and Form 433-B along with your Form 15434. A second ERC-VDP Form 2750 is available in the second ERC-VDP Frequently Asked Questions.

## 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 signer'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 signer's printed name and/or title, or the signature is invalid, we may not be able to process your application for ERC-VDP.

### Instructions for Form SS-10

The period for assessment of employment taxes must be extended by using Form SS-10, Consent to Extend the Time to Assess Employment Taxes. Therefore, if the disclosure includes either the first and/or second quarter of 2021, complete the attached Form SS-10. The third and fourth quarters already have a normal extended statute to April 15, 2027. The employer's identification number, name, and address should auto-populate based on the information provided on lines 1 – 7 of page 1 of Form 15434. The

Corporate Name and Corporate Title on the bottom of Form SS-10 should also auto-populate. Form SS-10 must be signed by an authorized person. The person who can sign depends on the type of employer you are. Refer to the Type of Employer and Who Can Sign chart listed under the section, Sign Here – Taxpayer.

### 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.