## Form **944-X:** Adjusted Employer's ANNUAL Federal Tax Return or Claim for Refund

(Rev. No	vember 2009) Department of the Treasury – Internal Revenue Service	OMB No. 1545-2007
Employ	rer identification number (EIN)	Return You Are Correcting Check the type of return you are
Name	(not your trade name)	correcting:
		944
Trade r	name (if any)	944-SS
A		Enter the calendar year you are
Addres	S         Street           Number         Street	correcting:
	City State ZIP code	
l Ise th	is form to correct errors made on Form 944 or Form 944-SS for one year only. Type	Enter the date you discovered errors:
	t within the boxes. You MUST complete all three pages. Read the instructions before	
you co	mplete this form. Do not attach this form to Form 944 or Form 944-SS.	(MM / DD / YYYY)
Par	t 1: Select ONLY one process.	
	<ol> <li>Adjusted employment tax return. Check this box if you underreported amounts. Also che you would like to use the adjustment process to correct the errors. You must check this box</li> </ol>	
	and overreported amounts on this form. The amount shown on line 18, if less than 0, may	only be applied as a credit to your Form 944,
	Form 944-SS, Form 941, or Form 941-SS for the tax period in which you are filing this form	n.
	2. Claim. Check this box if you overreported amounts only and you would like to use the clai	m process to ask for a refund or abatement
	of the amount shown on line 18. Do not check this box if you are correcting ANY underrep	
Par	t 2: Complete the certifications.	
	3. I certify that I have filed or will file Forms W-2, Wage and Tax Statement, or Forms W as required.	-2c, Corrected Wage and Tax Statement,
	Note. If you are correcting underreported amounts only, go to Part 3 on page 2 and skip	
	4. If you checked line 1 because you are adjusting overreported amounts, check all that I certify that:	apply. You must check at least one box.
	and the state of the	A STATE AND A STATE AN

a. I repaid or reimbursed each affected employee for the overcollected social security and Medicare tax for	prior years. I have a
written statement from each employee stating that he or she has not claimed (or the claim was rejected)	and will not claim a
refund or credit for the overcollection.	

b. The adjustment of social security tax and Medicare tax is for the employer's share only. I could not find the affected employees
or each employee did not give me a written statement that he or she has not claimed (or the claim was rejected) and will not
claim a refund or credit for the overcollection.

c.	The ad	iustment is	for federa	l income tax	social	security	tax.	and	Medicare	tax that	I did not	withhold fi	om e	emplove	ee waa	ies.
	THO da		101 100010		, 000101	obounty		ana	moulouio	tax that	i alla illot		00	, inproye	so mag	,

5. If you checked line 2 because you are claiming a refund or abatement of overreported employment taxes, check all that apply. You must check at least one box. I certify that:

a.	I repaid or reimbursed	each affected e	mployee for t	the social :	security	and Medica	are tax ov	ercollected	in prior yea	ars. I have a
	written statement from	each employee	stating that I	he or she	has not	claimed (or	the claim	was reject	ed) and will	l not claim a
	refund or credit for the	overcollection.	-							

- **b.** I have a written consent from each affected employee stating that I may file this claim for the employee's share of social security and Medicare tax overcollected in prior years. I also have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection.
- **c.** The claim for social security tax and Medicare tax is for the employer's share only. I could not find the affected employees, each employee did not give me a written consent to file a claim for the employee's share of social security and Medicare tax, or each employee did not give me a written statement that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection.

d. The claim is for federal income tax, social security tax, and Medicare tax that I did not withhold from employee wages.

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Na	Name (not your trade name)         Employer identification number (EIN)						Correcting calendar year (YYYY)			
Р	Part 3: Enter the corrections for	this vear. If any line	e d	oes not apply. I	leave i	t k	blank.			
		Column 1		Column 2			Column 3		Column 4	
		Total corrected amount (for ALL employees)	_	Amount originally reported or as previously correct (for ALL employee	ed =	(	Difference (If this amount is a negative number, use a minus sign.)		Tax correction	
6.	Wages, tips and other compensation (from line 1 of Form 944)		_		=			Use the amoun when you prep W-2 or Forms	are your Forms	
7.	<b>Income tax withheld from wages,</b> <b>tips, and other compensation</b> (from line 2 of Form 944)		_		=			Copy Column 3 here		
8.	<b>Taxable social security wages</b> (from line 4a, Column 1 of Form 944 or Form 944-SS)		_		=			× .124* =		
9.	<b>Taxable social security tips</b> (from line 4b, Column 1 of Form 944 or		_		=	Г	If you are correcting your employer	share only, use .062. $\times$ .124* =	See instructions.	
	Form 944-SS)					*11	If you are correcting your employer	share only, use .062.	See instructions.	
10.	Taxable Medicare wages and tips (from line 4c, Column 1 of Form 944 or Form 944-SS)		-		=			× .029* =		
						*li	If you are correcting your employer	share only, use .0145	. See instructions.	
11.	Tax adjustments (from line 6 of Form 944 or Form 944-SS)		-		=			Copy Column 3 here		
12.	Special addition to wages for federal income tax		-		=			See instructions		
13.	Special addition to wages for social security taxes		_		=			See instructions		
14.	Special addition to wages for Medicare taxes		-		=			See instructions		
15.	Subtotal: Combine the amounts on I	ines 7–14 of Column 4								
16.	Advance earned income credit (EIC) payments made to employees (from line 8 of Form 944)		-		=			See instructions		
17a.	COBRA premium assistance payments (from line 11a of Form 944)		-		=			See instructions		
17b.	Number of individuals provided COBRA premium assistance (from line 11b of Form 944)	-		=						
18.	Total: Combine the amounts in lines	15, 16, and 17a of Colu	umr	14						
	<ul> <li>If line 18 is less than 0:</li> <li>If you checked line 1, this is the which you are filing this form. (If y see the instructions.)</li> <li>If you checked line 2, this is the If line 18 is more than 0, this is the</li> </ul>	you are currently filing amount you want ref	a F	Form 941 or Form ded or abated.	941-S	S,	Employer's QUARTE	ERLY Federal	Tax Return,	
	see Amount You Owe in the instru	-		,	, , , , ,				Next -	

Name	e (not y	our trade name)	Employer identification number (EIN)	Correcting calendar year (YYYY)
Р	art 4:	: Explain your corrections for this year.		
	19.	Check here if any corrections you entered on a line includ Explain both your underreported and overreported amounts of		ported amounts.
	20.	Check here if any corrections involve reclassified worker	<b>rs.</b> Explain on line 21.	
	21.	You must give us a detailed explanation of how you dete	ermined your corrections. See th	e instructions.

## Part 5: Sign here. You must complete all three pages of this form and sign it.

Under penalties of perjury, I declare that I have filed an original Form 944 or Form 944-SS and that I have examined this adjusted return or claim and any schedules or statements that are attached, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

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Sign your name here	9	Print your name here Print your title here
Date	ə / /	Best daytime phone ( ) –
Paid preparer's use	only	Check if you are self-employed
Preparer's name		Preparer's SSN/PTIN
Preparer's signature		Date / /
Firm's name (or yours if self-employed)		EIN
Address		Phone ( ) –
City	Sta	te ZIP code

Type of errors you are correcting

## Form 944-X: Which process should you use?

Underreported amounts ONLY Use the adjustment process to correct underreported amounts.

- Check the box on line 1.
- Pay the amount you owe from line 18 when you file Form 944-X.

Overreported amounts ONLY	The process you use depends on <b>when</b> you file Form 944-X.	If you are filing Form 944-X MORE THAN 90 days before the period of limitations on credit or refund for Form 944 or Form 944-SS expires	Choose either process to correct the overreported amounts. Choose the adjustment process if you want the amount shown on line 18 credited to your Form 944, 944-SS, 941, or Form 941-SS for the period in which you file Form 944-X. Check the box on line 1. OR Choose the claim process if you want the amount shown on line 18 refunded to you or abated. Check the box on line 2.			
		If you are filing Form 944-X WITHIN 90 days of the expiration of the period of limitations on credit or refund for Form 944 or Form 944-SS	You must use the <b>claim process</b> to correct the overreported amounts. Check the box on line 2.			
BOTH underreported and overreported amounts	The process you use depends on <b>when</b> you file Form 944-X.	If you are filing Form 944-X MORE THAN 90 days before the period of limitations on credit or refund for Form 944 or Form 944-SS expires	Choose either the adjustment process or both the adjustment process and the claim process when you correct both underreported and overreported amounts. <b>Choose the adjustment process</b> if combining your underreported amounts and overreported amounts results in a balance due or creates a credit that you			
			want applied to Form 944, 944-SS, 941, or 941-SS.			
			<ul> <li>File one Form 944-X, and</li> <li>Check the box on line 1 and follow the instructions</li> </ul>			
			on line 18. OR Choose both the adjustment process and the claim process if you want the overreported amount refunded to you or abated.			
			File two separate forms.			
			<ol> <li>For the adjustment process, file one Form 944-X to correct the underreported amounts. Check the box on line 1. Pay the amount you owe from line 18 when you file Form 944-X.</li> <li>For the claim process, file a second Form 944-X to correct the overreported amounts. Check the box or line 2.</li> </ol>			
		If you are filing Form 944-X WITHIN 90 days of the	You must use both the adjustment process and claim process.			
		expiration of the period of limitations on credit or refund	File two separate forms.			
		for Form 944 or Form 944-SS	<b>1. For the adjustment process,</b> file one Form 944-X to correct the underreported amounts. Check the box on line 1. Pay the amount you owe from line 18 when you file Form 944-X.			
			<ol> <li>For the claim process, file a second Form 944-X to correct the overreported amounts. Check the box or line 2.</li> </ol>			