## Form **941-X:** Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund

(Rev. Janua	ary 2011)	Department of the Treasury — Internal Revenue Service	OMB No. 1545-0029
(EIN) Employe	r identifica		Return You Are Correcting Check the type of return you are correcting:
Name (no	ot your trad	le name)	941
Trade na	i <b>me</b> (if any)		941-SS
Address			Check the ONE quarter you are correcting:
	Numbe	r Street Suite or room number	1: January, February, March
	City	State ZIP code	<b>2:</b> April, May, June
		tions before completing this form. Use this form to correct errors you 41 or 941-SS. Use a separate Form 941-X for each quarter that needs	4: October, November, December
correctio	n. Type	or print within the boxes. You MUST complete all three pages. Do not o Form 941 or 941-SS.	Enter the calendar year of the quarter
		ONLY one process.	you are correcting:
1.	check t process underre less tha	ed employment tax return. Check this box if you underreported amounts. Also his box if you overreported amounts and you would like to use the adjustment s to correct the errors. You must check this box if you are correcting both eported and overreported amounts on this form. The amount shown on line 21, if un zero, may only be applied as a credit to your Form 941, Form 941-SS, Form Form 944-SS for the tax period in which you are filing this form.	Enter the date you discovered errors:
2.	claim p	Check this box if you overreported amounts only and you would like to use the rocess to ask for a refund or abatement of the amount shown on line 21. Do not his box if you are correcting ANY underreported amounts on this form.	
Part 2:	Comple	ete the certifications.	
3.	l certify as requ	y that I have filed or will file Forms W-2, Wage and Tax Statement, or Forms W uired.	I-2c, Corrected Wage and Tax Statement,
No	ote. If you	are correcting underreported amounts only, go to Part 3 on page 2 and skip lin	nes 4 and 5.
4.	If you o	checked line 1 because you are adjusting overreported amounts, check all that a that:	apply. You must check at least one box.
	S(	repaid or reimbursed each affected employee for the overcollected federal income ta ocial security and Medicare taxes for current and prior years. For adjustments of emp vercollected in prior years, I have a written statement from each employee stating tha vas rejected) and will not claim a refund or credit for the overcollection.	loyee social security and Medicare taxes
	o	he adjustments of social security tax and Medicare tax are for the employer's share or r each employee did not give me a written statement that he or she has not claimed ( refund or credit for the overcollection.	
	<b>c.</b> ⊤	he adjustment is for federal income tax, social security tax, and Medicare tax that I di	d not withhold from employee wages.
5.		checked line 2 because you are claiming a refund or abatement of overreported ist check at least one box. that:	employment taxes, check all that apply.
	S	repaid or reimbursed each affected employee for the overcollected social security an ocial security and Medicare tax overcollected in prior years, I have a written statemen as not claimed (or the claim was rejected) and will not claim a refund or credit for the	t from each employee stating that he or she
	a	have a written consent from each affected employee stating that I may file this claim in nd Medicare tax. For refunds of employee social security and Medicare tax overcolled tatement from each employee stating that he or she has not claimed (or the claim was redit for the overcollection.	cted in prior years, I also have a written
	e	he claim for social security tax and Medicare taxes is for the employer's share only. I ach employee did not give me a written consent to file a claim for the employee's sha ach employee did not give me a written statement that he or she has not claimed (or sfund or credit for the overcollection.	are of social security and Medicare taxes; or
	<b>d.</b> T	he claim is for federal income tax, social security tax, and Medicare tax that I did not	withhold from employee wages.

Name (	not your trade name)			Employer ide	ntificat	ion number (EIN)	Correcting q	uarter (1, 2, 3, 4)
							Correcting	calendar year (YYYY)
Part	art 3: Enter the corrections for this quarter. If any line does not apply, leave it blank.							
		Column 1 Total corrected amount (for ALL employees)	_	Column 2 Amount originally reported or as previously corrected	=	Column 3 Difference (If this amount is a negative number,		Column 4 Tax correction
6.	Wages, tips and other compensation (from line 2 of Form 941)		-	(for ALL employees)	] =	use a minus sign.)		nt in Column 1 when our Forms W-2 or
7.	Income tax withheld from wages, tips, and other compensation (from line 3 of Form 941)		] _		] =		Copy Column 3 here ►	
8.	Taxable social security wages (from line 5a, Column 1 of Form 941 or Form 941-SS)		_	· .	] =		× .124* =	
9.	<b>Taxable social security tips</b> (from line 5b, Column 1 of Form 941 or Form 941-SS)	*If yo	u are c	orrecting a 2011 return, use	.104. If	you are correcting your emp	sloyer share only, $\times .124^* =$	use .062. See instructions.
10.	Taxable Medicare wages and tips (from line 5c, Column 1 of	*If yo	u are c	orrecting a 2011 return, use	.104. lf	you are correcting your emp	sloyer share only, $\times .029^* =$	use .062. See instructions.
11.	Form 941 or Form 941-SS) Section 3121(q) Notice and Demand —Tax due on unreported tips (from		_		- *If	you are correcting your emp	loyer share only, u Copy Column 3 here ►	use .0145. See instructions.
12a.	line 5e of Form 941 or Form 941-SS) Number of qualified employees first paid exempt wages/tips this quarter (from line 6a of Form 941 or Form 941-SS)*		_		] =			*Complete lines 12a, 12b, and 12c only for corrections
12b.	Number of qualified employees paid exempt wages/tips this quarter (from line 6b of Form 941 or Form 941-SS)*		] —		] =			to quarters ending after March 31, 2010, and before January 1, 2011.
12c.	Exempt wages/tips paid to qualified employees this quarter (from line 6c of Form 941 or Form 941-SS)*		-		] =		× .062 =	
13.	Tax adjustments (from lines 7–9 (lines 7a–7c for quarters ending before January 1, 2011) of Form 941 or Form 941-SS)		_		] =		Copy Column 3 here ►	
14.	Special addition to wages for federal income tax		_		] =		See instructions	
15.	Special addition to wages for social security taxes		_		] =		See instructions	
16.	Special addition to wages for Medicare taxes		_		=		See instructions	
17.	Combine the amounts on lines 7-1	6 of Column 4						
18.	Advance earned income credit (EIC) payments made to employees (from line 9 of Form 941; only for quarters ending before January 1, 2011)		_	·	] =		See instructions	
19a.	COBRA premium assistance payments (from line 12a of Form 941 or Form 941-SS)		-		] =		See instructions	
19b.	Number of individuals provided COBRA premium assistance (from line 12b of Form 941 or Form 941-SS)		_		] =			*Complete lines 19c and 19d only
19c.	Number of qualified employees paid exempt wages/tips March 19-31, 2010 (from line 12c of Form 941 or Form 941- SS)*		] –		] =			for corrections to the second quarter of 2010.
19d.	Exempt wages/tips paid to qualified employees March 19–31, 2010 (from line 12d of Form 941 or Form 941-SS)*		] –		] =		× .062 =	
20.	<b>Total.</b> Combine the amounts on lin	es 17–19d of Column	4. Co	ontinue on next page				

Next

Name (not y	your trade name)	Employer identification number (EIN)	Correcting quarter (1, 2, 3, 4)
			Correcting calendar year (YYYY)
Part 3:	Continued		
<b>21.</b> Am	nount from line 20 on page 2		· · · .
	<ul> <li>If you checked line 1, this is the amount you want applied as you are filing this form. (If you are currently filing a Form 944 instructions.)</li> </ul>		
	• If you checked line 2, this is the amount you want refunded of	or abated.	
	If line 21 is more than zero, this is the amount you owe. Pa pay, see Amount You Owe in the instructions.	y this amount by the time you file this return.	For information on how to
Part 4:	Explain your corrections for this quarter.		
22.	Check here if any corrections you entered on a line includ your underreported and overreported amounts on line 24.	le both underreported and overreported a	amounts. Explain both
23.	Check here if any corrections involve reclassified workers.	Explain on line 24.	
24.	You must give us a detailed explanation of how you determ	nined your corrections. See the instructions	3.
Part 5:	Sign here. You must complete all three pages of this	form and sign it.	
Under pe accompa	enalties of perjury, I declare that I have filed an original Form 941 or F anying schedules and statements, and to the best of my knowledge a bayer) is based on all information of which preparer has any knowled	Form 941-SS and that I have examined this adju and belief, they are true, correct, and complete. ge.	
Y	Sign your	Print your name here	
	name here	Print your	
		title here	
	Date / /	Best daytime phone	
Paid Pre	eparer Use Only	Check if you are self	-employed
Preparer's	name	PTIN	
Preparer's	s signature	Date /	/
Firm's nam if self-empl	loyed)	EIN	
Address		Phone	
Audress			

State

ZIP code

City

Type of errors you are correcting					
Underreported amounts ONLY	<ul> <li>Check the box or</li> </ul>	<ul> <li>Use the adjustment process to correct underreported amounts.</li> <li>Check the box on line 1.</li> <li>Pay the amount you owe from line 21 by the time you file Form 941-X.</li> </ul>			
Overreported amounts ONLY	The process you use depends on <b>when</b> you file Form 941-X.	If you are filing Form 941-X MORE THAN 90 days before the period of limitations on credit or refund for Form 941 or Form 941-SS expires	Choose either process to correct the overreported amounts. Choose the adjustment process if you want the amount shown on line 21 credited to your Form 941, Form 941-SS, Form 944, or Form 944-SS for the period in which you file Form 941-X. Check the box on line 1. OR Choose the claim process if you want the amount shown on line 21 refunded to you or abated. Check		
		If you are filing Form 941-X WITHIN 90 days of the expiration of the period of limitations on credit or refund for Form 941 or Form 941-SS	the box on line 2. 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 when you file Form 941-X.	If you are filing Form 941-X MORE THAN 90 days before the period of limitations on credit or refund for Form 941 or Form 941-SS expires	<ul> <li>Choose either the adjustment process or both the adjustment process and the claim process when you correct both underreported and overreported amounts.</li> <li>Choose the adjustment process if combining your underreported amounts and overreported amounts results in a balance due or creates a credit that you want applied to Form 941, Form 941-SS, Form 944, or Form 944-SS.</li> <li>File one Form 941-X, and</li> <li>Check the box on line 1 and follow the instructions on line 21.</li> <li>OR</li> <li>Choose both the adjustment process and the claim process if you want the overreported amount refunded to you or abated.</li> <li>File two separate forms.</li> <li>For the adjustment process, file one Form 941-X to correct the underreported amounts. Check the box on line 1. Pay the amount you owe from line 21 by the time you file Form 941-X.</li> <li>For the claim process, file a second Form 941-X to correct the overreported amounts. Check the box on line 2.</li> </ul>		
		If you are filing Form 941-X WITHIN 90 days of the expiration of the period of limitations on credit or refund for Form 941 or Form 941-SS	<ul> <li>You must use both the adjustment process and claim process.</li> <li>File two separate forms.</li> <li><b>1. For the adjustment process,</b> file one Form 941-X to correct the underreported amounts. Check the box on line 1. Pay the amount you owe from line 21 by the time you file Form 941-X.</li> <li><b>2. For the claim process,</b> file a second Form 941-X to correct the overreported amounts. Check the box on line 2.</li> </ul>		