Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund Department of the Treasury - Internal Revenue Service Return You Are Correcting ... Employer identification number (EIN) Check the type of return you are correcting: Name (not your trade name) 941 941-SS Trade name (if any) Check the ONE quarter you are correcting: Address 1: January, February, March Number Street Suite or room number 2: April, May, June 3: July, August, September Read the instructions before completing this form. Use this form to correct errors you made on 4: October, November, December Form 941 or Form 941-SS. Use a separate Form 941-X for each quarter that needs correction. Type or print within the boxes. You MUST complete all three pages. Do not attach this form to Enter the calendar year of the quarter Form 941 or Form 941-SS. you are correcting: Part 1: Select ONLY one process. (YYYY) 1. Adjusted employment tax return. Check this box if you underreported amounts. Also check this box if you overreported amounts and you would like to use the adjustment process to correct the errors. You must check this box if you are correcting both Enter the date you discovered errors: underreported and overreported amounts on this form. The amount shown on line 21, if less than zero, may only be applied as a credit to your Form 941, Form 941-SS, or Form 944 for the tax period in which you are filing this form. (MM / DD / YYYY) 2. Claim. Check this box if you overreported amounts only and you would like to use the claim process to ask for a refund or abatement of the amount shown on line 21. Do not check this box if you are correcting ANY underreported amounts on this form. Part 2: Complete the certifications. 3. I certify that I have filed or will file Forms W-2, Wage and Tax Statement, or Forms W-2c, Corrected Wage and Tax Statement, as required. Note. If you are correcting underreported amounts only, go to Part 3 on page 2 and skip lines 4 and 5. 4. If you checked line 1 because you are adjusting overreported amounts, check all that apply. You must check at least one box. I certify that: I repaid or reimbursed each affected employee for the overcollected federal income tax for the current year and the overcollected social security and Medicare taxes for current and prior years. For adjustments of employee social security and Medicare taxes overcollected in 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 adjustments of social security tax and Medicare tax are 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. The adjustment is for federal income tax, social security tax, and Medicare tax that I did not withhold from employee wages. 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: I repaid or reimbursed each affected employee for the overcollected social security and Medicare tax. For claims of employee social security and Medicare tax overcollected in 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. 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. For refunds of employee 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. The claim for social security tax and Medicare taxes is for the employer's share only. I could not find the affected employees; or each employee did not give me a written consent to file a claim for the employee's share of social security and Medicare taxes; 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. The claim is for federal income tax, social security tax, and Medicare tax that I did not withhold from employee wages.

Correcting calendar year (YYYY)

Part 3: Enter the corrections for this quarter. If any line does not apply, leave it blank.											
		Column 1		Column 2		Column 3		Column 4			
		Total corrected amount (for ALL		Amount originally reported or as		Difference (If this amount is a					
		employees)	_	previously corrected (for ALL employees)	=	negative number, use a minus sign.)		Tax correction			
6.	Wages, tips, and other compensation (Form 941, line 2)		_		=			nt in Column 1 when our Forms W-2 or			
7.	Income tax withheld from										
	wages, tips, and other compensation (Form 941, line 3)		_		=		Copy Column 3 here ▶				
8.	Taxable social security wages										
-	(Form 941 or Form 941-SS, line 5a, Column 1)		_		=		× .124* =				
9.	Taxable social security tips	*If you are	correct	ing a 2011 or 2012 return, use .10	04. If you	u are correcting your employer sh	are only, use .062. S	ee instructions.			
	(Form 941 or Form 941-SS, line 5b, Column 1)		_		=		× .124* =				
10.	Taxable Medicare wages and	*If you are	correct	ing a 2011 or 2012 return, use .10	4. If you	are correcting your employer sh	are only, use .062. Se	e instructions.			
	tips (Form 941 or Form 941-SS, line 5c, Column 1)		_		=		× .029* =				
44	Section 2121(a) Notice and				*If	you are correcting your emp	loyer share only, u	se .0145. See instructions.			
11.	Section 3121(q) Notice and Demand—Tax due on unreported tips (Form 941 or Form 941-SS, line		_		=		Copy Column 3 here ▶				
	5e)										
12a.	Number of qualified employees first paid exempt wages/tips this quarter (Form 941 or Form 941 SE line 50*		_		=			*Complete lines 12a, 12b, and 12c			
12b.	941-SS, line 6a)* Number of qualified employees							only for corrections to quarters ending			
ı.	paid exempt wages/tips this quarter (Form 941 or Form 941- SS, line 6b)*		-		=			after March 31, 2010, and before January 1, 2011.			
12c.	Exempt wages/tips paid to							January 1, 2011.			
	qualified employees this quarter (Form 941 or Form 941-SS, line 6c)*		-		=		× .062 =				
13.	Tax adjustments (Form 941 or Form										
	941-SS, lines 7–9 (lines 7a–7c for quarters ending before January 1, 2011))		-		=		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 7–16	6 of Column 4									
18.	Advance earned income credit										
	(EIC) payments made to employees (Form 941, line 9; only for quarters ending before January 1, 2011)		_		=		See instructions				
19a.	COBRA premium assistance payments (Form 941 or Form 941-SS, line 12a)		_		=		See instructions				
10h	Number of individuals provided						matructions				
190.	COBRA premium assistance (Form 941 or Form 941-SS, line		_		=			*Complete lines			
100	12b)							19c and 19d only			
190.	Number of qualified employees paid exempt wages/tips March 19–31, 2010 (Form 941 or Form 941-SS, line 12c)*		_		=			for corrections to the second quarter of 2010.			
19d	Exempt wages/tips paid to										
ı gu.	qualified employees March 19– 31, 2010 (Form 941 or Form 941-SS, line 12d)*		-		=		× .062 =				
20.	Total. Combine the amounts on line	es 17–19d of Column	4. Cc	ontinue on next page							

Name (not your trade name)	Employer iden	ntification number (EIN)	Correcting quarter (1, 2, 3, 4					
			Correcting calendar year (YYYY)					
Part 3: Continued								
Tarto. Johnned								
21. Amount from line 20 on page 2								
 If you checked line 1, this is the amount 	 If you checked line 1, this is the amount you want applied as a credit to your Fo you are filing this form. If you are currently filing Form 944, Employer's ANNUAL 							
 If you checked line 2, this is the amount 		, , , , , , , , , , , , , , , , , , , ,						
If line 21 is more than zero, this is the pay, see Amount you owe in the instruc		the time you file this return.	For information on how to					
Part 4: Explain your corrections for this of	arter.							
22. Check here if any corrections you en your underreported and overreported a		ported and overreported a	amounts. Explain both					
23. Check here if any corrections involve		24.						
24. You must give us a detailed explanat	n of how you determined your corre	ections. See the instructions	S.					
Part 5: Sign here. You must complete all	 rree pages of this form and sign	ı it.						
Under penalties of perjury, I declare that I have filed accompanying schedules and statements, and to the than taxpayer) is based on all information of which p	pest of my knowledge and belief, they are							
		Print your						
Sign your		name here						
name here		Print your title here						
Date / /		Best daytime phone						
Paid Preparer Use Only		Check if you are self	-employed					
Preparer's name		PTIN						
Preparer's signature		Date /	/					
Firm's name (or yours f self-employed)		EIN						
Address		Phone						
City	State	7IP code						

Page **3** Form **941-X** (Rev. 4-2012)

Type of errors you are correcting	
Underreported amounts ONLY	
Overreported amounts ONLY	

Form 941-X: Which process should you use?

Use the adjustment process to correct underreported amounts.

- Check the box on line 1.
- Pay the amount you owe from line 21 by the time you file Form 941-X.

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 ...

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, or Form 944 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 the box on line 2.

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 ... You must use the **claim process** 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 ... Choose either the adjustment process or both the adjustment process and the claim process when you correct both underreported and overreported amounts.

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, or Form 944.

- File one Form 941-X, and
- Check the box on line 1 and follow the instructions on line 21.

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.

- 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.
- 2. For the claim process, file a second Form 941-X to correct the overreported amounts. Check the box on line 2.

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 ... You must use both the adjustment process and claim process.

File two separate forms.

- **1. 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.
- 2. For the claim process, file a second Form 941-X to correct the overreported amounts. Check the box on line 2.