

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

(Rev. February 2012)

Department of the Treasury — Internal Revenue Service

OMB No. 1545-2007

<b>Employer identification number (EIN)</b>	□	□	-	□	□	□	□	□	□
<b>Name (not your trade name)</b>									
<b>Trade name (if any)</b>									
<b>Address</b>									
Number	Street				Suite or room number				
City					State	ZIP code			

## Return You Are Correcting ...

**Check the type of return you are correcting:**

- ☐ **944**
- ☐ **944-SS**

**Enter the calendar year you are correcting:**

 (YYYY)

## Enter the date you discovered errors:

  
 (MM / DD / YYYY)

Read the instructions before you complete this form. Use this form to correct errors made on Form 944 or Form 944-SS. Use a separate Form 944-X for each year that needs correction. Type or print within the boxes. You **MUST** complete all three pages. Do not attach this form to Form 944.

### Part 1: Select ONLY one process.

- ☐ **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 underreported and overreported amounts on this form. The amount shown on line 20, if less than zero, may only be applied as a credit to your Form 944, Form 941, or Form 941-SS for the tax period in which you are filing this form.
- ☐ **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 20. 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:

- ☐ **a.** I repaid or reimbursed each affected employee for the overcollected social security and Medicare taxes 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 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:

- ☐ **a.** I repaid or reimbursed each affected employee for the 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.** 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 taxes 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 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.
- ☐ **d.** The claim is for federal income tax, social security tax, and Medicare tax that I did not withhold from employee wages.

Next

**Part 3:** Enter the corrections for the calendar year you are correcting. If any line does not apply, leave it blank.

	Column 1 <i>Total corrected amount (for ALL employees)</i>	Column 2 <i>Amount originally reported or as previously corrected (for ALL employees)</i>	Column 3 <i>Difference (If this amount is a negative number, use a minus sign.)</i>	Column 4 <i>Tax correction</i>
<b>6. Wages, tips and other Compensation</b> (from line 1 of Form 944)	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	Use the amount in Column 1 when you prepare your Forms W-2 or Forms W-2c.
<b>7. Income tax withheld from wages, tips, and other compensation</b> (from line 2 of Form 944)	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	Copy Column 3 here <input style="width: 100px;" type="text"/>
<b>8. Taxable social security wages</b> (from line 4a, Column 1 of Form 944 or Form 944-SS)	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	$\times .124^* =$ <input style="width: 100px;" type="text"/>
*If you are correcting a 2011 return, use .104. If you are correcting your employer share only, use .062. See instructions.				
<b>9. Taxable social security tips</b> (from line 4b, Column 1 of Form 944 or Form 944-SS)	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	$\times .124^* =$ <input style="width: 100px;" type="text"/>
*If you are correcting a 2011 return, use .104. If you are correcting your employer share only, use .062. See instructions.				
<b>10. Taxable Medicare wages and tips</b> (from line 4c, Column 1 of Form 944 or Form 944-SS)	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	$\times .029^* =$ <input style="width: 100px;" type="text"/>
*If you are correcting your employer share only, use .0145. See instructions.				
<b>11a. Number of qualified employees paid exempt wages/tips April 1–December 31, 2010</b> (from line 5a of Form 944 or Form 944-SS)*	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	*Complete lines 11a and 11b only for corrections to the 2010 Form 944 or Form 944-SS.
<b>11b. Exempt wages/tips paid to qualified employees April 1–December 31, 2010</b> (from line 5b of Form 944 or Form 944-SS)*	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	
<b>12. Tax adjustments</b> (from line 6 of Form 944 or Form 944-SS)	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	Copy Column 3 here <input style="width: 100px;" type="text"/>
<b>13. Special addition to wages for federal income tax</b>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	See instructions <input style="width: 100px;" type="text"/>
<b>14. Special addition to wages for social security tax</b>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	See instructions <input style="width: 100px;" type="text"/>
<b>15. Special addition to wages for Medicare taxes</b>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	See instructions <input style="width: 100px;" type="text"/>
<b>16. Subtotal.</b> Combine the amounts on lines 7–15 of Column 4	. . . . .			<input style="width: 100px;" type="text"/>
<b>17. Advance earned income credit (EIC) payments made to employees</b> (from line 8 of Form 944 only for years ending before January 1, 2011)	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	See instructions <input style="width: 100px;" type="text"/>
<b>18a. COBRA premium assistance payments</b> (from line 11a of Form 944 or Form 944-SS before 2011 or line 9a for 2011)	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	See instructions <input style="width: 100px;" type="text"/>
<b>18b. Number of individuals provided COBRA premium assistance</b> (from line 11b of Form 944 or Form 944-SS before 2011 or line 9b for 2011)	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	
<b>18c. Number of qualified employees paid exempt wages/tips March 19–31, 2010</b> (from line 11c of Form 944 or Form 944-SS)*	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	*Complete lines 18c and 18d only for corrections to the 2010 Form 944 or Form 944-SS.
<b>18d. Exempt wages/tips paid to qualified employees March 19–31, 2010</b> (from line 11d of Form 944 or Form 944-SS)*	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	
<b>19. Total.</b> Combine the amounts on lines 16–18d of Column 4. Continue to next page	. . . . .			<input style="width: 100px;" type="text"/>

**Part 4:** Explain your corrections for the calendar year you are correcting.

- [illegible]

Form **944-X** (Rev. 2-2012)

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 20 when you file Form 944-X.

### Overreported amounts ONLY

The process you  
use depends on  
**when** 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 20 credited to your Form 944, 941, or 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 20 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 **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 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.

**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 944, 941, or 941-SS.

- File one Form 944-X, and
- Check the box on line 1 and follow the instructions on line 20.

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.

**1. 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 20 when you file Form 944-X.

**2. For the claim process**, file a second Form 944-X to correct the overreported amounts. 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 both the adjustment process and claim process.

File two separate forms.

**1. 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 20 when you file Form 944-X.

**2. For the claim process**, file a second Form 944-X to correct the overreported amounts. Check the box on line 2.