

**Employer identification number (EIN)**   -

**Name (not your trade name)**

**Trade name (if any)**

**Address**

Number  Street  Suite or room number

City  State  ZIP code

Foreign country name  Foreign province/county  Foreign postal code

**Return You Are Correcting ...**

Check the type of return you are correcting:

941

941-SS

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Check the ONE quarter you are correcting:

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

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Enter the calendar year of the quarter you are correcting:

(YYYY)

Read the instructions before completing this form. Use this form to correct errors you made on Form 941 or 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 Form 941 or 941-SS.

**Part 1: Select ONLY one process. See page 4 for additional guidance.**

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 941, Form 941-SS, or Form 944 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.

**Enter the date you discovered errors:**

/  /   
 (MM / DD / YYYY)

**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. If you are correcting overreported amounts, for purposes of the certifications on lines 4 and 5, Medicare tax does not include Additional Medicare Tax. Form 941-X cannot be used to correct overreported amounts of Additional Medicare Tax unless the amounts were not withheld from employee wages or an adjustment is being made for the current year.

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 federal income tax or Additional Medicare 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.

c. The adjustment is for federal income tax, social security tax, Medicare tax, or Additional 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 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.

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. 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.

c. 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.

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

Next

**Part 3: Enter the corrections for this quarter. 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> (Form 941, line 2)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	Use the amount in Column 1 when you prepare your Forms W-2 or Forms W-2c.	<input style="width:100%;" type="text"/>
<b>7. Federal income tax withheld from wages, tips, and other compensation</b> (Form 941, line 3)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	Copy Column 3 here ▶	<input style="width:100%;" type="text"/>
<b>8. Taxable social security wages</b> (Form 941 or 941-SS, line 5a, Column 1)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	× .124* =	<input style="width:100%;" type="text"/>
*If you are correcting a 2011 or 2012 return, use .104. If you are correcting your employer share only, use .062. See instructions.							
<b>9. Taxable social security tips</b> (Form 941 or 941-SS, line 5b, Column 1)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	× .124* =	<input style="width:100%;" type="text"/>
*If you are correcting a 2011 or 2012 return, use .104. If you are correcting your employer share only, use .062. See instructions.							
<b>10. Taxable Medicare wages and tips</b> (Form 941 or 941-SS, line 5c, Column 1)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	× .029* =	<input style="width:100%;" type="text"/>
*If you are correcting your employer share only, use .0145. See instructions.							
<b>11. Taxable wages &amp; tips subject to Additional Medicare Tax withholding</b> (Form 941 or 941-SS, line 5f; only for quarters beginning after December 31, 2012)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	× .009 =	<input style="width:100%;" type="text"/>
<b>12. Section 3121(q) Notice and Demand – Tax due on unreported tips</b> (Form 941 or 941-SS, line 5f (line 5e for quarters ending before January 1, 2013))	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	Copy Column 3 here ▶	<input style="width:100%;" type="text"/>
<b>13. Tax adjustments</b> (Form 941 or 941-SS, lines 7–9)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	Copy Column 3 here ▶	<input style="width:100%;" type="text"/>
<b>14. Special addition to wages for federal income tax</b>	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	See instructions	<input style="width:100%;" type="text"/>
<b>15. Special addition to wages for social security taxes</b>	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	See instructions	<input style="width:100%;" type="text"/>
<b>16. Special addition to wages for Medicare taxes</b>	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	See instructions	<input style="width:100%;" type="text"/>
<b>17. Special addition to wages for Additional Medicare Tax</b>	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	See instructions	<input style="width:100%;" type="text"/>
<b>18.</b> Combine the amounts on lines 7–17 of Column 4 . . . . .							<input style="width:100%;" type="text"/>
<b>19a. COBRA premium assistance payments</b> (see instructions)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	See instructions	<input style="width:100%;" type="text"/>
<b>19b. Number of individuals provided COBRA premium assistance</b> (see instructions)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>		<input style="width:100%;" type="text"/>
<b>20. Total.</b> Combine the amounts on lines 18 and 19a of Column 4 . . . . .							<input style="width:100%;" type="text"/>

**If line 20 is less than zero:**

- If you checked line 1, this is the amount you want applied as a credit to your Form 941 for the tax period in which you are filing this form. (If you are currently filing a Form 944, Employer’s ANNUAL Federal Tax Return, see the instructions.)
- If you checked line 2, this is the amount you want refunded or abated.

**If line 20 is more than zero, this is the amount you owe.** Pay this amount by the time you file this return. For information on how to pay, see *Amount You Owe* in the instructions.



## Form 941-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 by the time you file Form 941-X.

### Overreported amounts ONLY

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 the claim process to correct the overreported amounts.

**Choose the adjustment process** if you want the amount shown on line 20 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 20 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 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 941-X to correct the underreported amounts. Check the box on line 1. Pay the amount you owe from line 20 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 the 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 20 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.