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

(Rev. April 20	015)	Department of the Treasury – Internal Revenue Service	OMB No. 1545-0029				
Employer (EIN)	identificati		Return You Are Correcting Check the type of return you are correcting:				
Name (no	t your trade	name)	941				
Trade nar	ne (if any)		941-SS				
Address			Check the ONE quarter you are correcting:				
riduroso	Number	Street Suite or room number	1: January, February, March				
			2: April, May, June				
	City	State ZIP code	3: July, August, September				
	Foreign	country name Foreign province/county Foreign postal code	4: October, November, December				
errors you that need pages. Do	separate u made o ls correcto not attac	e instructions before completing this form. Use this form to correct on Form 941 or 941-SS. Use a separate Form 941-X for each quarter tion. Type or print within the boxes. You MUST complete all three ch this form to Form 941 or 941-SS.	Enter the calendar year of the quarter you are correcting: (YYYY)				
Part 1:	Select O	NLY one process. See page 4 for additional guidance.					
∟ 1.	I. 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 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 pro	heck this box if you overreported amounts only and you would like to use the cess to ask for a refund or abatement of the amount shown on line 20. Do not s box if you are correcting ANY underreported amounts on this form.					
Part 2:	Complet	te the certifications.					
	as requi	that I have filed or will file Forms W-2, Wage and Tax Statement, or Forms V red. are correcting underreported amounts only, go to Part 3 on page 2 and skip line					
am use	ounts, for ed to corr	purposes of the certifications on lines 4 and 5, Medicare tax does not include Add ect overreported amounts of Additional Medicare Tax unless the amounts wer being made for the current year.	ditional Medicare Tax. Form 941-X cannot be				
4.	If you ch I certify th	ecked line 1 because you are adjusting overreported amounts, check all that hat:	apply. You must check at least one box.				
	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 tax and Medicare tax for current and prior years. For adjustments of employee social security tax and Medicare tax overcollected in prior years, I have a written statement from each affected 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 affected 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.						
		e adjustment is for federal income tax, social security tax, Medicare tax, or Additior ployee wages.	nal Medicare Tax that I did not withhold from				
5.		ecked line 2 because you are claiming a refund or abatement of overreported t check at least one box. hat:	employment taxes, check all that apply.				
	SOC	paid or reimbursed each affected employee for the overcollected social security ta cial security tax and Medicare tax overcollected in prior years, I have a written state it he or she has not claimed (or the claim was rejected) and will not claim a refund o	ement from each affected employee stating				
	tax wri	ave a written consent from each affected employee stating that I may file this claim and Medicare tax. For refunds of employee social security tax and Medicare tax o tten statement from each affected employee stating that he or she has not claimed efund or credit for the overcollection.	vercollected in prior years, I also have a				
	affe tax	e claim for social security tax and Medicare tax is for the employer's share only. I c ected employee did not give me a written consent to file a claim for the employee's ; or each affected employee did not give me a written statement that he or she has I not claim a refund or credit for the overcollection.	share of social security tax and Medicare				
		e claim is for federal income tax, social security tax, Medicare tax, or Additional Me ployee wages.	dicare Tax that I did not withhold from				

Name (not your trade name)			Employer ide	ntificat	tion number (EIN)	Correcting qu	uarter (1, 2, 3, 4)
						Correcting	calendar year (YYYY)
Part 3: Enter the corrections for t	this quarter. If any li	ine do	pes not apply, le	ave it	blank.		
	Column 1		Column 2		Column 3		Column 4
	Total corrected amount (for ALL employees)	ı I	Amount originally reported or as previously corrected (for ALL employees)	=	Difference (If this amount is a negative number, use a minus sign.)		Tax correction
6. Wages, tips and other compensation (Form 941, line 2)		- [=			n Column 1 when you ms W-2 or Forms W-2c.
7. Federal 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 941-SS, line 5a, Column 1)	*lf you are cor	—	a 2011 or 2012 return, use] =	you are correcting your emp	× .124* =	Ise .062. See instructions.
9. Taxable social security tips (Form 941 or 941-SS, line 5b, Column 1)		-] =		× .124* =	
	*If you are cor	recting a	a 2011 or 2012 return, use	.104. lf	you are correcting your emp	oloyer share only, ι	se .062. See instructions.
10. Taxable Medicare wages and tips (Form 941 or 941-SS, line 5c, Column 1)		-		= *!f.vc	bu are correcting your emplo	× .029* =	0145 Sociectructions
11. Taxable wages & tips subject to		Г		1		yer share only, use	
Additional Medicare Tax withholding (Form 941 or 941-SS, line 5d; only for quarters beginning after December 31, 2012)		- [· *Certain wages	and tips	s reported in Column 3 shoul	× .009* =	by .009. See instructions.
12. Section 3121(q) Notice and Demand – Tax due on unreported tips (Form 941 or 941-SS, line 5f (line 5e for quarters ending before January 1, 2013))		- [] =		Copy Column 3 here ►	
13. Tax adjustments (Form 941 or 941-SS, lines 7–9)		- [· · ·] =		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. Special addition to wages for Additional Medicare Tax		- [] =		See instructions	
18. Combine the amounts on lines 7–	17 of Column 4						·
19a. COBRA premium assistance payments (see instructions)		- [] =		See instructions	
19b. Number of individuals provided COBRA premium assistance (see instructions)		- [] =			
20. Total. Combine the amounts on lin	nes 18 and 19a of Colu	mn 4 .					
If line 20 is less than zero:							
 If you checked line 1, this is form. (If you are currently fili 	•	•••			•	-	are filing this
• If you checked line 2, this is							
If line 20 is more than zero, t pay, see Amount You Owe in	this is the amount you			the ti	me you file this return	n. For informat	tion on how to
							Next ∎►

lame (not your trade name)		Employer identification number (EIN)	Correcting quarter (1, 2, 3, 4)		
			Correcting calendar year (YYYY)		
Part 4:	Explain your corrections for this quarter.				
21.		both underreported and overreported	d amounts. Explain both		
22.		Explain on line 23.			
23. You must give us a detailed explanation of how you determined your corrections. See the 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 941 or Form 941-SS and that I have examined this adjusted return or claim, including accompanying schedules and statements, 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.

Sign y name		name	your e here	
	Date / /	Best	daytime pho	one
Paid Preparer Us	se Only		Check if yo	u are self-employed
Preparer's name			PTIN	
Preparer's signature			Date	/ /
Firm's name (or yours if self-employed)			EIN	
Address			Phone	
City		State	ZIP code	

Type of errors you are correcting	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. 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. 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. 		