

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

(Rev. February 2021) Department of the Treasury — Internal Revenue Service

OMB No. 1545-2007

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're Correcting ...

Enter the calendar year of the return you're correcting:

(YYYY)

Enter the date you discovered errors:

/ /

(MM / DD / YYYY)

Read the separate instructions before completing this form. Use this form to correct errors you made on Form 944, Employer's ANNUAL Federal Tax Return. Use a separate Form 944-X for each year that needs correction. Type or print within the boxes. You MUST complete all four pages. Don't attach this form to Form 944 unless you're reclassifying workers; see the instructions for line 34.

Part 1: Select ONLY one process. See page 5 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're correcting both underreported and overreported amounts on this form. The amount shown on line 27, 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're 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 27. Don't check this box if you're correcting ANY underreported amounts on this form.

Part 2: Complete the certifications.

- 3. I certify that I've 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're correcting underreported amounts only, go to Part 3 on page 2 and skip lines 4 and 5. If you're correcting overreported amounts, for purposes of the certifications on lines 4 and 5, Medicare tax doesn't include Additional Medicare Tax. Form 944-X can't be used to correct overreported amounts of Additional Medicare Tax unless the amounts weren't withheld from employee wages.

4. If you checked line 1 because you're adjusting overreported federal income tax, social security tax, Medicare tax, or Additional Medicare Tax, 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 tax and Medicare tax for prior years. I have a written statement from each affected employee stating that he or she hasn't claimed (or the claim was rejected) and won't 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 couldn't find the affected employees or each affected employee didn't give me a written statement that he or she hasn't claimed (or the claim was rejected) and won't 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 didn't withhold from employee wages.

5. If you checked line 2 because you're claiming a refund or abatement of overreported federal income tax, social security tax, Medicare tax, or Additional Medicare Tax, 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 tax and Medicare tax for prior years. I have a written statement from each affected employee stating that he or she hasn't claimed (or the claim was rejected) and won't 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 tax and Medicare tax overcollected in prior years. I also have a written statement from each affected employee stating that he or she hasn't claimed (or the claim was rejected) and won't 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 couldn't find the affected employees; or each affected employee didn't give me a written consent to file a claim for the employee's share of social security tax and Medicare tax; or each affected employee didn't give me a written statement that he or she hasn't claimed (or the claim was rejected) and won't 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 didn't withhold from employee wages.

Next

Part 3: Enter the corrections for the calendar year you're correcting. If any line doesn't apply, leave it blank.

	Column 1	Column 2	Column 3	
	<i>Total corrected amount (for ALL employees)</i>	<i>Amount originally reported or as previously corrected (for ALL employees)</i>	<i>Difference (If this amount is a negative number, use a minus sign.)</i>	<i>Tax correction</i>
6. Wages, tips, and other compensation (Form 944, line 1)	[] .	- [] .	= [] .	Use the amount in Column 1 when you prepare your Forms W-2 or Forms W-2c.
7. Federal income tax withheld from wages, tips, and other compensation (Form 944, line 2)	[] .	- [] .	= [] .	Copy Column 3 here ▶ [] .
8. Taxable social security wages (Form 944, line 4a, Column 1)	[] .	- [] .	= [] .	× 0.124* = [] . <small>*If you're correcting your employer share only, use 0.062. See instructions.</small>
9. Qualified sick leave wages (Form 944, line 4a(i), Column 1)	[] .	- [] .	= [] .	× 0.062 = [] .
10. Qualified family leave wages (Form 944, line 4a(ii), Column 1)	[] .	- [] .	= [] .	× 0.062 = [] .
11. Taxable social security tips (Form 944, line 4b, Column 1)	[] .	- [] .	= [] .	× 0.124* = [] . <small>*If you're correcting your employer share only, use 0.062. See instructions.</small>
12. Taxable Medicare wages & tips (Form 944, line 4c, Column 1)	[] .	- [] .	= [] .	× 0.029* = [] . <small>*If you're correcting your employer share only, use 0.0145. See instructions.</small>
13. Taxable wages & tips subject to Additional Medicare Tax withholding (Form 944, line 4d, Column 1)	[] .	- [] .	= [] .	× 0.009* = [] . <small>*Certain wages & tips reported in Column 3 shouldn't be multiplied by 0.009. See instructions.</small>
14. Tax adjustments (Form 944, line 6)	[] .	- [] .	= [] .	Copy Column 3 here ▶ [] .
15. Qualified small business payroll tax credit for increasing research activities (Form 944, line 8a; you must attach Form 8974)	[] .	- [] .	= [] .	See instructions [] .
16. Nonrefundable portion of credit for qualified sick and family leave wages (Form 944, line 8b)	[] .	- [] .	= [] .	See instructions [] .
17. Nonrefundable portion of employee retention credit (Form 944, line 8c)	[] .	- [] .	= [] .	See instructions [] .
18. Special addition to wages for federal income tax	[] .	- [] .	= [] .	See instructions [] .
19. Special addition to wages for social security taxes	[] .	- [] .	= [] .	See instructions [] .
20. Special addition to wages for Medicare taxes	[] .	- [] .	= [] .	See instructions [] .
21. Special addition to wages for Additional Medicare Tax	[] .	- [] .	= [] .	See instructions [] .

Part 3: Enter the corrections for the calendar year you're correcting. If any line doesn't apply, leave it blank. (continued)

	Column 1	Column 2	Column 3		Column 4
	<i>Total corrected amount (for ALL employees)</i>	<i>Amount originally reported or as previously corrected (for ALL employees)</i>	<i>Difference = (If this amount is a negative number, use a minus sign.)</i>		<i>Tax correction</i>
22. Subtotal. Combine the amounts on lines 7 through 21 of Column 4
23. Deferred amount of the employer share of social security tax (Form 944, line 10b)	.	.	.	See instructions	.
24. Deferred amount of the employee share of social security tax (Form 944, line 10c)	.	.	.	See instructions	.
25. Refundable portion of credit for qualified sick and family leave wages (Form 944, line 10d)	.	.	.	See instructions	.
26. Refundable portion of employee retention credit (Form 944, line 10e)	.	.	.	See instructions	.
27. Total. Combine the amounts on lines 22 through 26 of Column 4
If line 27 is less than zero:					
• If you checked line 1, this is the amount you want applied as a credit to your Form 944 for the tax period in which you're filing this form. (If you're currently filing a Form 941 or Form 941-SS, Employer's QUARTERLY Federal Tax Return, see the instructions.)					
• If you checked line 2, this is the amount you want refunded or abated.					
If line 27 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 <i>Amount you owe</i> in the instructions.					
28. Qualified health plan expenses allocable to qualified sick leave wages (Form 944, line 15)	.	.	.		
29. Qualified health plan expenses allocable to qualified family leave wages (Form 944, line 16)	.	.	.		
30. Qualified wages for the employee retention credit (Form 944, line 17)	.	.	.		
31. Qualified health plan expenses allocable to wages reported on Form 944, line 17 (Form 944, line 18)	.	.	.		
32. Credit from Form 5884-C, line 11, for the year (Form 944, line 19)	.	.	.		

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 27 by the time you file Form 944-X.
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**Overreported
amounts
ONLY**

The process you
use depends on
when you file
Form 944-X.

**If you're filing Form 944-X
MORE THAN 90 days before the
period of limitations on credit or
refund for Form 944 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 27 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 27 refunded to you or abated. Check the box on line 2.

**If you're filing Form 944-X WITHIN
90 days of the expiration of the
period of limitations on credit or
refund for Form 944...**

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're filing Form 944-X
MORE THAN 90 days before the
period of limitations on credit or
refund for Form 944 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 27.

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 27 by the time 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.
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**If you're filing Form 944-X WITHIN
90 days of the
expiration of the period of
limitations on credit or refund
for Form 944...**

You must use both the adjustment process and the 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 27 by the time 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.
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