

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

(January 2009)

Department of the Treasury — Internal Revenue Service

Draft 10:11/12/08

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

Return You Are Correcting ...

Check the type of return you are correcting:

944

944-SS

Enter the calendar year of the return you are correcting:

(YYYY)

Enter the date you discovered errors:

/ /

(MM / DD / YYYY)

Use this form to correct errors made on Form 944 or Form 944-SS, Employer's ANNUAL Federal Tax Return, for **one year only**. Please type or print within the boxes. Do not attach this form to Form 944 or Form 944-SS. **You MUST complete all three pages. Read the instructions before you complete this form.**

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 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 17, if less than 0, may only be applied as a credit to your Form 941, Form 941-SS, Form 944, or Form 944-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 17. 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 (Skip lines 4 and 5).

4. **If you checked line 1 because you are adjusting overreported amounts, check all that apply.** (Check at least one.)

I certify that:

- a. I repaid or reimbursed each affected employee for the overcollected federal income tax for the current year and the overcollected social security and Medicare tax for current and prior years. For adjustments 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. 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.** (Check at least one.)

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 tax 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 tax; 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.

3: Enter the corrections for this year. If any line does not apply, leave it blank.

Draft

	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>
6. Wages, tips and other compensation (from line 1 of Form 944)	.	.	.	Use the amount in Column 1 when you prepare your Forms W-2 or Forms W-2c.
7. Income tax withheld from wages, tips, and other compensation (from line 2 of Form 944)	.	.	.	Copy Column 3 here ►►
8. Taxable social security wages (from line 4a, Column 1 of Form 944 or Form 944-SS)	.	.	.	X .124* =
				*If you are correcting your employer share only, use .062. See instructions.
9. Taxable social security tips (from line 4b, Column 1 of Form 944 or Form 944-SS)	.	.	.	X .124* =
				*If you are correcting your employer share only, use .062. See instructions.
10. Taxable Medicare wages and tips (from line 4c, Column 1 of Form 944 or Form 944-SS)	.	.	.	X .029* =
				*If you are correcting your employer share only, use .0145. See instructions.
11. Tax adjustments (from lines 6a through 6c of Form 944 or Form 944-SS)	.	.	.	Copy Column 3 here ►►
12. Special addition to wages for federal income tax	.	.	.	See instructions
13. Special addition to wages for social security taxes	.	.	.	See instructions
14. Special addition to wages for Medicare taxes	.	.	.	See instructions
15. Subtotal: Combine the amounts in lines 7–14 of Column 4.....				.
16. Advance earned income credit (EIC) payments made to employees (from line 8 of Form 944)	.	.	.	See instructions
17. Total: Combine the amounts in lines 15 and 16 of Column 4.....				.

If line 17 is less than 0...

- If you checked line 1, this is the amount you want applied as a credit to your Form 944 or Form 944-SS for the tax period in which you are filing this form.
- If you checked line 2, this is the amount you want refunded or abated.

If line 17 is more than 0, this is the amount you owe. Pay this amount when you file this return. Go to *Amount You Owe* on page X of the instructions.

Form 944-X: Which process should you use?

Type of errors you are correcting

Underreported amounts ONLY

Use the adjustment process to correct underreported amounts.

- Check the box on line 1.
- Pay the amount you owe from line 17 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 17 credited to your Form 944, 944-SS, 941, or Form 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 17 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 ~~for refund~~ process when you correct both underreported and overreported amounts.

Choose the adjustment process if combining your underreported and overreported amounts results in a balance due or creates a credit that you want applied to Form 944, 944-SS, 941, or 941-SS.

- File one Form 944-X, and
- Check the box on line 1 and follow the instructions on line 17.

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 17 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 17 when you file Form 944-X.

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