

Instructions for Form 944-X



Department of the Treasury
Internal Revenue Service

(Rev. November 2009)

Adjusted Employer's ANNUAL Federal Tax Return or Claim for Refund

Section references are to the Internal Revenue Code unless otherwise noted.

What's New?

COBRA premium assistance payments credit. Employers who make COBRA premium assistance payments for assistance eligible individuals are allowed a credit for the payments on Form 944. Any errors discovered on previously filed Forms 944 for this credit are adjusted on Form 944-X. See 17a. *COBRA premium assistance payments* on page 8.

New form. The Internal Revenue Service (IRS) has developed Form 944-X, Adjusted Employer's ANNUAL Federal Tax Return or Claim for Refund, to replace Form 941c, Supporting Statement to Correct Information. Use Form 944-X to make corrections to previously filed Forms 944. **Do not** attach Form 944-X to your Form 944; file Form 944-X separately.

Form 944-X replaces Form 843, Claim for Refund or Request for Abatement, for employers to request a refund or abatement of overreported employment taxes. Continue to use Form 843 when requesting a refund or abatement of assessed interest or penalties.

We believe you will find Form 944-X and its instructions easier to understand and fill out than Form 941c. At the same time, the new form will enable the IRS to make corrections to employment taxes more accurately and efficiently. Please read both the form and these instructions carefully to become familiar with the many changes.

Background. Treasury Decision 9405 changed the process for making interest-free adjustments to employment taxes reported on Form 944, Employer's ANNUAL Federal Tax Return, and for filing a claim for refund or abatement of employment taxes. Treasury Decision 9405, 2008-32 I.R.B. 293, is available at www.irs.gov/irb/2008-32_irb/ar13.html. You will use the revised adjustment process if you underreported employment taxes and are making a payment, or if you overreported employment taxes and will be applying the credit to the Form 944 year or Form 941 quarter during which you file Form 944-X. (However, see the CAUTION on page 2.) You will use the revised claim process if you overreported employment taxes and are requesting a refund or abatement of the overreported amount.

References to Form 944 on Form 944-X and in these instructions also apply to Form 944-SS, Employer's ANNUAL Federal Tax Return, unless otherwise noted. We use the terms "correct" and "corrections" on Form 944-X and in these instructions to include interest-free adjustments under sections 6205 and 6413 and claims for refund and abatement under sections 6402, 6414, and 6404.

If you have comments or suggestions for improving Form 944-X or these instructions, we would be happy to hear from you. Write to the address shown in the *Privacy Act and Paperwork Reduction Act Notice* on Form 944.

New process for correcting employment taxes. After December 31, 2008, when you discover an error on a previously filed Form 944, you **must**:

- Correct that error using Form 944-X,
- File a separate Form 944-X for each Form 944 you are correcting, and
- File Form 944-X separately. **Do not** file Form 944-X with Form 944.

Beginning with 2009, Form 944 will no longer provide adjustment lines (formerly lines 6b through 6f) for correcting

prior year errors. However, continue to report current year adjustments for fractions of cents, third-party sick pay, tips, and group-term life insurance on Form 944 using line 6.

Report the correction of underreported and overreported amounts for the same year on a single Form 944-X, unless you are requesting a refund or abatement. If you are requesting a refund or abatement and are correcting both underreported and overreported amounts, file one Form 944-X correcting the underreported amounts only and a second Form 944-X correcting the overreported amounts.

Follow the chart on the back of Form 944-X for help in choosing whether to use the adjustment process or the claim process.



Do not use Form 944-X to correct Form CT-1, 941, 943, or 945. Instead, use the "X" forms that correspond to those returns (Form CT-1 X, 941-X, 943-X, or 945-X).

General Instructions: Understanding Form 944-X

What Is the Purpose of Form 944-X?

Use Form 944-X to correct errors on a Form 944 that you previously filed. Use Form 944-X to correct:

- Wages, tips, and other compensation;
- Income tax withheld from wages, tips, and other compensation;
- Taxable social security wages;
- Taxable social security tips;
- Taxable Medicare wages and tips;
- Advance earned income credit (EIC) payments made to employees; and
- Credits for COBRA premium assistance payments.

If you did not file a Form 944 for one or more years for which you should have filed Form 944, **do not** use Form 944-X. Instead, file Form 944 for each of those years. See also *When Should You File Form 944-X?* on page 2.

Note. However, if you did not file Forms 944 because you improperly treated workers as independent contractors or nonemployees and are now reclassifying them as employees, see the instructions for line 20 on page 8.

You have additional requirements to complete when filing Form 944-X, such as certifying that you filed (or will file) all applicable Forms W-2, Wage and Tax Statements, and Forms W-2c, Corrected Wage and Tax Statements. For corrections of overreported federal income tax, social security or Medicare tax, you must make any certifications that apply to your situation.

Be sure to give us a detailed explanation on line 21 for each correction you show on Form 944-X.

Where Can You Get Help?

For help filing Form 944-X or for questions about federal employment taxes and tax corrections, you can:

- Call the IRS toll-free at 1-800-829-4933 (TTY/TDD for the hearing impaired at 1-800-829-4059),
- Visit the IRS website at www.irs.gov/businesses and click on "Employment Taxes," or
- Get Pub. 15 (Circular E), Employer's Tax Guide, for correcting Form 944, or Pub. 80 (Circular SS), Federal Tax

Guide for Employers in the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands, for correcting Form 944-SS.

See also *How Can You Order Forms and Publications from the IRS?* on page 9.

When Should You File Form 944-X?

File Form 944-X when you discover an error on a previously filed Form 944.

However, if your only errors on Form 944 relate to federal tax liabilities reported in Part 2 of Form 944 or on Form 945-A, Annual Record of Federal Tax Liability, do not file Form 944-X. For more information about correcting federal tax liabilities reported in Part 2 of Form 944 or on Form 945-A, see the instructions for Form 945-A.

Due dates. The due date for filing Form 944-X to qualify for interest-free adjustments for underpayments or overpayments depends on when you discover an error and if you underreported or overreported tax. If you underreported tax, see *Underreported tax* below. For overreported amounts, you may choose to either make an interest-free adjustment or file a claim for refund or abatement. If you are correcting overreported amounts, see *Overreported tax—credit* and *Overreported tax—claim* below. If any due date falls on a Saturday, Sunday, or legal holiday, you may file Form 944-X on the next business day. If we receive Form 944-X after the due date, we will treat Form 944-X as filed on time if the envelope containing Form 944-X is properly addressed, contains sufficient postage, and is postmarked by the U.S. Postal Service on or before the due date, or sent by an IRS-designated private delivery service on or before the due date. If you do not follow these guidelines, we will consider Form 944-X filed when it is actually received. See Pub. 15 (Circular E) for more information on IRS-designated private delivery services.

Underreported tax. If you are correcting underreported tax, you must file Form 944-X by the due date of the return for the return period in which you discovered the error. When you discover that you underreported tax on a previously filed Form 944, file Form 944-X no later than January 31 of the following year. **Pay** the amount you owe when you file. Doing so will generally ensure that your correction is interest free and not subject to failure-to-pay or failure-to-deposit penalties. See *What About Penalties and Interest?* on page 3. For details on how to make a payment, see the instructions for line 18 on page 8.

Example—You owe tax: On February 11, 2010, you discover that you underreported \$1,000 of social security and Medicare wages on your 2009 Form 944. File Form 944-X and pay the amount you owe by January 31, 2011, because you discovered the error in 2010 and January 31, 2011, is the due date for that year. If you file Form 944-X before January 31, 2011, pay the amount you owe when you file.

Overreported tax—credit. If you overreported tax and choose to apply the credit on Form 944 or Form 941, file Form 944-X soon after you discovered the error but more than 90 days before the period of limitations on credit or refund for Form 944 expires. See *Is There a Deadline for Filing Form 944-X?* below.

Example—You want your credit applied to Form 944: You filed and paid your 2009 Form 944 taxes on January 30, 2010. On May 1, 2010, you discover that you overreported tax on your 2009 Form 944. You file Form 944-X on June 1, 2010. IRS treats your credit as a tax deposit made on January 1, 2010. When you file your 2009 Form 944, include the amount from line 18 of Form 944-X on line 10 of your 2010 Form 944.

Overreported tax—claim. If you overreported tax on Form 944, you may choose to file a claim for refund or abatement on Form 944-X any time before the period of limitations on credit or refund expires. If you need to correct **any** underreported

amounts, you must file another Form 944-X reporting only corrections to the underreported amounts. See *Is There a Deadline for Filing Form 944-X?* below.



If you discovered an error on or before December 31, 2008, but did not report it as a line adjustment on Form 944 for any year ended before 2009 and did not file a claim (Form 843), you may use Form 944-X to correct the error. File Form 944-X for the year in which you made the error.

Is There a Deadline for Filing Form 944-X?

Generally, you may correct overreported taxes on a previously filed Form 944 if you file Form 944-X within 3 years of the date Form 944 was filed or 2 years from the date you paid the tax reported on Form 944, whichever is later. You may correct underreported taxes on a previously filed Form 944 if you file Form 944-X within 3 years of the date the Form 944 was filed. We call each of these time frames a “period of limitations.” For the period of limitations, Form 944 is considered filed on April 15 of the succeeding year if filed before that date.

Example: You filed your 2008 Form 944 on January 27, 2009, and payments were timely made. The IRS treats the return as if it were filed on April 15, 2009. On January 20, 2012, you discover that you overreported social security and Medicare wages on that form by \$350. To correct the error, you must file Form 944-X by April 15, 2012, which is the end of the period of limitations, and use the claim process.



If you file Form 944-X to correct overreported amounts in the last 90 days of a period of limitations (after January 15, 2012, in the example above), you must use the claim process. You cannot use the adjustment process. If you are also correcting underreported amounts, you must use the adjustment process to file another Form 944-X reporting the underreported amounts only and pay any tax due.

Where Should You File Form 944-X?

Send your completed Form 944-X to the Internal Revenue Service Center shown below.

IF you are in	THEN use this address . . .
Special filing addresses for exempt organizations; federal, state, and local governmental entities; and Indian tribal governmental entities; regardless of location	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0044
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	Department of the Treasury Internal Revenue Service Cincinnati, OH 45999-0044
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0044
No legal residence or principal place of business in any state	Internal Revenue Service P.O. Box 409101 Ogden, UT 84409

How Should You Complete Form 944-X?

Use a Separate Form 944-X for Each Year You Are Correcting

Use a separate Form 944-X for each Form 944 you are correcting. For example, if you found errors on your Forms 944 for 2008 and 2009, file one Form 944-X to correct the 2008 Form 944. File a second Form 944-X to correct the 2009 Form 944.

EIN, Name, and Address

Enter your EIN, name, and address in the spaces provided. Also enter your name and EIN on the tops of pages 2 and 3, and on any attachments. If your address has changed since you filed your Form 944, enter the corrected information and the IRS will update your address of record.

Return You Are Correcting

In the box at the top of page 1 of Form 944-X, check the type of return (Form 944 or Form 944-SS) you are correcting. Enter the calendar year of the Form 944 you are correcting. Enter the calendar year on pages 2 and 3 in the box marked "Correcting calendar year," and on any attachments.

Enter the Date You Discovered Errors

You **must** enter the date you discovered errors. If you are reporting several errors you discovered at different times, enter the earliest date you discovered an error here. On line 21, report any subsequent dates and related errors.

Must You Make an Entry on Each Line?

You must provide all of the information requested at the top of page 1 of Form 944-X. You must check one box (but not both) in Part 1. You must check the box on line 3 and any boxes that apply on lines 4 and 5. In Part 3, if any line does not apply, leave it blank. Complete Parts 4 and 5 as instructed.

How Should You Report Negative Amounts?

Form 944-X uses negative numbers to show reductions in tax (credits) and positive numbers to show additional tax (amounts you owe).

When reporting a negative amount in columns 3 and 4, use a minus sign instead of parentheses. For example, enter "-10.59" instead of "(10.59)." However, if you are completing the return on your computer and your software only allows you to use parentheses to report negative amounts, you may use them.

How Should You Make Entries on Form 944-X?

You can help the IRS process Form 944-X timely and accurately if you follow these guidelines.

- Type or print your entries.
- Use Courier font (if possible) for all typed or computer-generated entries.
- Omit dollar signs. You may use commas and decimal points, if desired. Enter dollar amounts to the left of any preprinted decimal point and cents to the right of it.
- Always show an amount for cents. Do not round entries to whole dollars.
- Complete all three pages and sign Form 944-X on page 3.
- Staple multiple sheets in the upper-left corner.

What About Penalties and Interest?

Generally, your correction of an underreported amount will not be subject to a failure-to-pay penalty, failure-to-deposit penalty, or interest if you:

- File on time (by the due date of Form 944 for the year in which you discover the error),
- Pay the amount shown on line 18 **when you file** Form 944-X,
- Enter the date you discovered the error, and
- Explain in detail the grounds and facts relied on to support the correction.

No correction will be eligible for interest-free treatment if (a) the amounts underreported relate to an issue that was raised in

an examination of a prior period, (b) you knowingly underreported your employment tax liability, (c) you received a notice and demand for payment after assessment, or (d) you received a Notice of Determination of Worker Classification.

Example: On November 12, 2010, you discovered that you underreported \$1,000 of social security and Medicare wages on your 2009 Form 944. You filed Form 944-X on January 15, 2011, to correct the error. (The due date for filing your 2010 Form 944-X was January 31, 2011.) You paid the underreported tax of \$153 when you filed on January 15, 2011. In the appropriate space on page 1 of Form 944-X, you entered "11/12/2010" as the date you discovered the error. You adequately explained the correction on line 21.

Overview of the New Process

The new process for adjusting or filing a claim for Form 944 is outlined below.

If you underreported the tax. If you underreported the tax on a previously filed Form 944, check the box on line 1 and **pay** any additional amount you owe when you file Form 944-X. For details on how to make a payment, see the instructions for line 18 on page 7.

Example—You underreported employment taxes: On June 20, 2010, you discover an error that results in additional tax on your 2009 Form 944. File Form 944-X by January 31, 2011, and pay the amount you owe when you file. See *When Should You File Form 944-X?* on page 2. **Do not** attach Form 944-X to your 2010 Form 944.

If you overreported the tax. If you overreported the tax on a previously filed Form 944, you may **choose** to:

- **Use the adjustment process.** Check the box on line 1 to apply any credit (negative amount) from line 18 to Form 944 for the year during which you file Form 944-X, or
- **Use the claim process.** Check the box on line 2 to file a claim on Form 944-X requesting a refund or abatement of the amount shown on line 18.

TIP To ensure the IRS has enough time to process a credit for an **overreporting adjustment** in the year in which you file Form 944-X, you are encouraged to file Form 944-X correcting the overreported amount in the first 11 months of a year. For example, if you discover an overreported amount in December, you may want to file Form 944-X during the first 11 months of the next year. This should ensure the IRS will have enough time to process the Form 944-X so the credit will be posted before you file Form 944, thus avoiding an erroneous balance due notice from the IRS. See the example below. (If you currently file Form 941 instead of Form 944 and will claim a credit on Form 941, file Form 944-X in the first 2 months of a quarter in any quarter before the expiration of the period of limitations on Form 944. In the year of the expiration of the period of limitations on Form 944, file Form 944-X at least 90 days before the expiration date.)

Example—You want your overreported tax applied as a credit to Form 944: On December 22, 2010, you discover you overreported your tax on your 2009 Form 944 and want to choose the adjustment process. To allow the IRS enough time to process the credit, you file Form 944-X on January 6, 2011.

Specific Instructions:

Part 1: Select ONLY One Process

Because Form 944-X may be used to file either an adjusted employment tax return or a claim for refund or abatement, you **must** check one box in either line 1 or line 2. Do not check both boxes.

1. Adjusted Employment Tax Return

Check the box on line 1 if you are correcting underreported amounts or overreported amounts and you would like to use the adjustment process to correct the errors.

If you are correcting both underreported amounts and overreported amounts on this form, you **must** check this box. If you check this box, any negative amount shown on line 18 will be applied as a credit (tax deposit) to your Form 944 or Form 941 for the period in which you are filing this form. See

Example—You want your overreported tax applied as a credit to Form 944 above.

If you owe tax. Pay the amount shown on line 18 when you file Form 944-X. Generally, you will not be charged interest if you file on time, pay on time, enter the date you discovered the error, and explain the correction on line 21.

If you have a credit. You overreported employment taxes (you have a negative amount on line 18) and want the IRS to apply the credit on Form 944 (or Form 941) for the period during which you filed Form 944-X. The IRS will apply your credit to the first day of the Form 944 year (or Form 941 quarter) during which you filed Form 944-X. However, the credit you show on line 18 of Form 944-X may not be fully available on your Form 944 (or Form 941) if the IRS corrects it during processing or you owe other taxes, penalties, or interest. The IRS will notify you if your claimed credit changes or if the amount available as a credit on Form 944 or Form 941 was reduced because of unpaid taxes, penalties, or interest.



Do not check the box on line 1 if you are correcting overreported amounts and the period of limitations on credit or refund for Form 944 will expire within 90 days of the date you file Form 944-X. Instead, check the box on line 2. See Is There a Deadline for Filing Form 944-X? on page 2.

2. Claim

Check the box on line 2 to use the claim process if you are correcting **overreported amounts only** and you are claiming a refund or abatement for the negative amount (credit) shown on line 18. Do not check this box if you are correcting ANY underreported amounts on this form.

You must check the box on line 2 if you have a credit and the period of limitations on credit or refund for Form 944 will expire within 90 days of the date you file Form 944-X. See *Is There a Deadline for Filing Form 944-X?* on page 2.

The IRS usually processes claims shortly after they are filed. IRS will notify you if your claim is denied, accepted as filed, or selected to be examined. Get Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund, for more information.

Unless the IRS corrects Form 944-X during processing or you owe other taxes, penalties, or interest, the IRS will refund the amount shown on line 18, plus any interest that applies.

Part 2: Complete the Certifications

You must complete all certifications that apply by checking the appropriate boxes. If all of your corrections relate to underreported amounts, complete line 3 only; skip lines 4 and 5 and go to Part 3. If your corrections relate to overreported amounts, you have a duty to assure that your employees' rights to recover overpaid employee social security and Medicare taxes that you withheld are protected. The certifications on lines 4 and 5 address the requirement to (a) repay or reimburse your employees for the overcollection of employee social security and Medicare taxes or (b) obtain consents from your employees to file a claim on their behalf.

3. Filing Forms W-2 or Forms W-2c

Check the box on line 3 to certify that you filed or will file Forms W-2 or Forms W-2c, whichever is appropriate, as required, showing your employees' correct wage and tax amounts. See the Instructions for Forms W-2 and W-3 and the Instructions for Forms W-2c and W-3c for detailed information about filing requirements. References to Form W-2 on Form 944-X and in

these instructions also apply to Forms W-2AS, W-2CM, W-2GU, and W-2VI unless otherwise noted.

You must check the box on line 3 to certify that you filed Forms W-2 or Forms W-2c even if your corrections on Form 944-X do not change amounts shown on those forms. For example, if your only correction to Form 944 involves misstated tax adjustments (see the instructions for line 11), check the box on line 3 to certify that you already filed all required Forms W-2 and W-2c.

4. Certifying Overreporting Adjustments

If you overreported federal income tax, social security tax, or Medicare tax and checked the box on line 1, check the appropriate box on line 4. You may need to check more than one box. If you obtained written statements from some employees but you could not locate or secure the cooperation of the remaining employees, check all applicable boxes. Provide a summary in line 21 of the amount of the corrections for both the employees who provided written statements and for those who did not.

4a. Check the box on line 4a if your overreported amount includes each affected employee's share of overcollected taxes. You are certifying that you repaid or reimbursed the employees' share of current and prior year taxes and you received written statements from the employees stating that they did not and will not receive a refund or credit for the prior year taxes.

Example. The following is an example of the written statement that is required from employees.

Employee name _____

Employer name _____

I have received a repayment of \$ _____ as overcollected social security and Medicare taxes for 20____. I have not claimed a refund of or credit for the overcollected taxes from the IRS, or if I did, that claim has been rejected; and I will not claim a refund or a credit of the amount.

Employee signature _____

Date _____

Do not send these statements to the IRS. Keep them for your records.

4b. Check the box on line 4b to certify that your overreported amount is only for the employer share of taxes on those employees who you were unable to find or those who would not or could not give you a statement described on line 4a.

4c. Check the box on line 4c to certify that your overreported amount is only for federal income tax, social security tax, and Medicare tax that you did not withhold from your employees.

5. Certifying Claims

If you are filing a claim for refund or abatement of overreported federal income tax, social security tax, or Medicare tax and checked the box on line 2, check the appropriate box on line 5. You may need to check more than one box. If you obtained written statements or consents from some employees but you could not locate or secure the cooperation of the remaining employees, check all applicable boxes. Provide a summary in line 21 of the amount of the corrections for both the employees who provided statements or consents and for those who did not. You may not file a refund claim to correct federal income tax withheld from employees.

5a. Check the box on line 5a if your overreported tax includes each affected employee's share of prior year social security and Medicare tax. You are certifying that you repaid or reimbursed to the employees their share of prior year social security and Medicare tax and you received written statements from those employees stating that they did not and will not receive a refund or credit for the prior year taxes.

5b. Check the box on line 5b if your overreported tax includes each affected employee's share of prior year social security and Medicare tax and you have not yet repaid or reimbursed the employee share of taxes. You are certifying that you received consent from each affected employee to file a claim on the employee share of those taxes and you received written

statements from those employees stating that they did not and will not receive a refund or credit for the prior year taxes.

Example. The following is an example of the consent and written statement that is required from employees when you are filing a claim for refund and have not yet repaid or reimbursed the employee share of taxes.

Employee name _____
 Employer name _____
 I give my consent to have my employer (named above) file a claim on my behalf with the IRS requesting \$_____ in overcollected social security and Medicare taxes for 20____. I have not claimed a refund of or credit for the overcollected taxes from the IRS, or if I did, that claim has been rejected; and I will not claim a refund or a credit of the amount.
 Employee signature _____
 Date _____

Do not send these statements to the IRS. Keep them for your records. In certain situations, you may not have repaid or reimbursed your employees or obtained their consents before filing a claim, such as in cases where the period of limitations on credit or refund is about to expire. In those situations, file Form 944-X, but do not check a box on line 5. Tell us on line 21 that you have not repaid or reimbursed employees or obtained consents. However, you must certify that you have repaid or reimbursed your employees or obtained consents before the IRS can grant the claim.

5c. Check the box on line 5c to certify that your overreported tax is only for the employer share of social security and Medicare tax. Affected employees did not give you consent to file a claim for refund for the employee share of social security and Medicare tax, they could not be found, or would not (or could not) give you a statement described on line 5b.

5d. Check the box on line 5d to certify that your overreported amount is only for federal income tax, social security tax, and Medicare tax that you did not withhold from your employees.


Part 3: Enter the Corrections for This Year

What Amounts Should You Report in Part 3?

In columns 1 and 2 of lines 6 through 10, show amounts for **all** of your employees, not just for those employees whose amounts you are correcting.

If a correction you report in column 4 includes both underreported and overreported amounts (see the instructions for line 19), give us details for each error on line 21.

Because special circumstances apply for lines 11 through 14 and 16, read the instructions for each line carefully before entering amounts in the columns.

 If you previously adjusted or amended Form 944 using Form 941c, Form 944-X, Form 843, an "amended" Form 944, by filing a "supplemental" Form 944, or because of an IRS examination change, show amounts in column 2 that include those previously reported corrections.

6. Wages, Tips, and Other Compensation

If you are correcting the wages, tips, and other compensation you reported on line 1 of Form 944, enter the total corrected amount for ALL employees in column 1. In column 2, enter the amount you originally reported. In column 3, enter the difference between columns 1 and 2. This line does not apply to Form 944-SS.

If you or the IRS previously corrected the amount reported on line 1 of Form 944, enter in column 2 the amount after any previous corrections.

line 6 (column 1)
 -line 6 (column 2)
 line 6 (column 3)

If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Example — Wages, tips, and other compensation increased You reported \$900 as total wages, tips, and other compensation on line 1 of your 2009 Form 944. In July of 2010, you discovered that you had overlooked \$100 in tips for one of your part-time employees. To correct the error, figure the difference on Form 944-X as shown.

Column 1 (corrected amount)	1000.00
Column 2 (from line 1 of Form 944)	-900.00
Column 3 (difference)	100.00

Example — Wages, tips, and other compensation decreased You reported \$900 as wages, tips, and other compensation on line 2 of your 2009 Form 944. In December of 2010, you discovered that you included \$200 in wages for one of your employees twice. To correct the error, figure the difference on Form 944-X as shown.

Column 1 (corrected amount)	700.00
Column 2 (from line 1 of Form 944)	-900.00
Column 3 (difference)	200.00

Example—Auto allowance; wages, tips, and other compensation increased You paid one of your employees a \$50 monthly auto allowance from October through December 2008 and did not treat the payments as taxable wages. However, in February 2009, you realized that the payments were wages because they were not reimbursements of deductible business expenses that were substantiated and paid under an accountable plan. Therefore, you must correct the error and treat the auto allowance as wages subject to income, social security, and Medicare taxes. Use Form 944-X to report the additional \$150 of wages on line 6 and any underreported amounts on lines 8 and 10.



For line 6 of Form 944-X only, there is no entry in column 4. Instead, 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

If you are correcting the federal income tax withheld from wages, tips, and other compensation you reported on line 2 of Form 944, enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2. This line does not apply to Form 944-SS.

line 7 (column 1)
 -line 7 (column 2)
 line 7 (column 3)

If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Copy the amount in column 3 to column 4. Include any minus sign shown in column 3.



Generally, you may correct federal income tax withholding errors **only** for the current calendar year. However, you may correct federal income tax withholding errors for prior years if the amounts shown on Form 944 do not agree with the amounts you actually withheld, that is, an administrative error. See section 13 of Pub. 15 (Circular E) for more information about corrections during the calendar year and about administrative errors.

Example—Failure to withhold income tax when required You were required to withhold \$400 of federal income tax from an employee's bonus that was paid in December of 2009 but you withheld nothing. You discovered the error on March 15, 2010. You cannot file Form 944-X to correct your 2009 Form 944 because the error involves a previous year and the amount previously reported for the employee represents the actual amount withheld from the new employee during 2009.

Example—Administrative error reporting income tax

You had three employees. In 2009, you withheld \$100 of federal income tax from employee A, \$200 from employee B, and \$600 from employee C. The total amount of federal income tax you withheld was \$900. You mistakenly reported \$600 on line 2 of your 2009 Form 944. You discovered the error on March 16, 2010. This is an example of an administrative error that may be corrected in a later calendar year because the amount actually withheld from employees' wages differs from the amount reported on Form 944. Use Form 944-X to correct the error. Enter \$900 in column 1 and \$600 in column 2. Subtract the amount in column 2 from the amount in column 1.

Column 1 (corrected amount)	900.00
Column 2 (from line 4a of Form 944)	- 600.00
Column 3 (difference)	300.00

Report the 300.00 as a tax correction in column 4.

Be sure to explain the reasons for this correction on line 21.

8. Taxable Social Security Wages

If you are correcting the taxable social security wages you reported on line 4a, column 1 of Form 944, enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

line 8 (column 1)		
-line 8 (column 2)		
line 8 (column 3)		If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Multiply the amount in column 3 by .124 (12.4% tax rate) and enter the result in column 4.

line 8 (column 3)		
x .124		
line 8 (column 4)		If the amount in column 3 used a minus sign, also use a minus sign in column 4.

Note. If you are correcting only the employer share of tax on a decrease to social security wages, use .062 (6.2%) when multiplying the amount shown in column 3. If you are correcting both shares of tax for some employees and only the employer share for other employees, enter the properly calculated amount in column 4. Be sure to show your calculations on line 21.

Example—Social security wages decreased: Following *Example—Wages, tips, and other compensation decreased* in the instructions for line 6, the wages that you counted twice were also taxable social security wages. To correct the error, figure the difference on Form 944-X as shown.

Column 1 (corrected amount)	700.00
Column 2 (from line 4a of Form 944)	- 900.00
Column 3 (difference)	- 200.00

Use the difference in column 3 to determine your tax correction.

Column 3 (difference)	-200.00
Tax rate (12.4%)	x .124
Column 4 (tax correction)	-24.80

Be sure to explain the reasons for this correction on line 21.

9. Taxable Social Security Tips

If you are correcting the taxable social security tips you reported on line 4b, column 1 of Form 944, enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

line 9 (column 1)		
-line 9 (column 2)		
line 9 (column 3)		If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Multiply the amount in column 3 by .124 (12.4% tax rate) and report the result in column 4.

line 9 (column 3)		
x .124		
line 9 (column 4)		If the amount in column 3 used a minus sign, also use a minus sign in column 4.

Note. If you are adjusting only the employer share of tax on a decrease to social security tips, use .062 (6.2%) when multiplying the amount shown in column 3. If you are correcting both shares of tax for some employees and only the employer share for other employees, report the properly calculated amount in column 4. Be sure to show your calculations on line 21.

Following the *Example—Wages, tips, and other compensation increased* in the instructions for line 6, the tips that you overlooked were also taxable social security tips. To correct the error, figure the difference on Form 944-X as shown.

Column 1 (corrected amount)	100.00
Column 2 (from line 4b of Form 944)	- 900.00
Column 3 (difference)	100.00

Use the difference in column 3 to determine your tax correction.

Column 3 (difference)	100.00
Tax rate (12.4%)	x .124
Column 4 (tax correction)	12.40

Be sure to explain the reasons for this correction on line 21.

10. Taxable Medicare Wages and Tips

If you are correcting the taxable Medicare wages and tips you reported on line 4c, column 1 of Form 944, enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

line 10 (column 1)		
-line 10 (column 2)		
line 10 (column 3)		If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Multiply the amount in column 3 by .029 (2.9% tax rate) and enter the result in column 4.

line 10 (column 3)		
x .029		
line 10 (column 4)		If the amount in column 3 used a minus sign, also use a minus sign in column 4.

Note. If you are correcting only the employer share of tax on a decrease to Medicare wages and tips, use .0145 (1.45%) when multiplying the amount in column 3. If you are correcting both shares of tax for some employees and only the employee share for other employees, enter the properly calculated amount in column 4. Be sure to explain your calculations on line 21.

Example—Medicare wages and tips decreased: Following *Example—Wages, tips, and other compensation decreased* in the instructions for line 6, the wages that you counted twice were also taxable Medicare wages and tips. To correct the error, figure the difference on Form 944-X as shown.

Column 1 (corrected amount)	700.00
Column 2 (from line 4c of Form 944)	- 900.00
Column 3 (difference)	200.00

Use the difference in column 3 to determine your tax correction.

Column 3 (difference)	-200.00
Tax rate (2.9%)	x .029
Column 4 (tax correction)	-5.80

Be sure to explain the reasons for this correction on line 21.


11. Tax Adjustments

Do not enter an amount on line 11 unless you need to **correct** any adjustments reported on line 6a of a previously filed Form 944 for 2007 or 2008. (Use Form 944-X to correct current year adjustments reported on line 6 of a 2009 or subsequent year Form 944. For those years, substitute line 6 for line 6a in this instruction.)

Use line 11 to correct any adjustments shown on line 6a of Form 944. Add the **corrected** amounts making up the amount shown on line 6a. Enter the total in column 1.

In column 2, enter the amount you originally reported on line 6a or as previously corrected. In column 3, enter the difference between columns 1 and 2.

line 11 (column 1)
~~line 11 (column 2)~~
 line 11 (column 3)

 You may need to report negative numbers in any column. Make sure that the difference you enter in column 3 accurately represents the change to adjustments originally reported or previously corrected on line 6a of Form 944.

Copy the amount in column 3 to column 4. Include any minus sign shown in column 3.

On line 21, describe what you misreported on Form 944. Tell us if your adjustment is for fractions of cents, third-party sick pay, tips, or group-term life insurance.

Example—Current year's third-party sick pay underreported: You reported \$690 (shown as "-690.00") as a third-party sick pay adjustment (reduction to tax) on line 6a of your 2008 Form 944. Your third-party sick pay adjustment should have been \$960 (shown as "-960.00") because your third-party sick pay payer withheld that amount of social security and Medicare taxes from your employees. You discovered the error in April of 2009. To correct the error, figure the difference on Form 944-X as shown.

Column 1 (corrected amount)	-960.00
Column 2 (from line 6a of Form 944)	<u>- (690.00)</u>
Column 3 (difference)	-270.00


Here is how you would enter the numbers on Form 944-X.

Column 1 (corrected amount)	Column 2 (from line 6a, Form 944)	Column 3 (difference)
-960.00	-690.00	-270.00

Report "-270.00" as your correction in column 4.

In this example, you are claiming a credit for \$270 in overreported tax for your 2008 Form 944. Always enter the same amount in column 4 (including any minus sign) that you enter in column 3.

Be sure to explain the reasons for this correction on line 21.

 Do not use line 11 to report corrections to amounts reported on lines 6b through 6e of pre-2009 Forms 944.


12-14. Special Additions to Wages for Federal Income Tax, Social Security Tax, and Medicare Tax

Section 3509 provides special rates for the employee share of social security and Medicare taxes and income tax withholding when workers are reclassified as employees in certain circumstances. The applicable rate depends on whether you filed required information returns. An employer cannot recover any tax paid under this provision from the employees. The full employer share of social security and Medicare tax is due for all reclassifications.

Note. Section 3509 rates are not available if you intentionally disregarded the requirements to withhold taxes from the employee, or if you withheld income tax but did not withhold social security and Medicare tax. Section 3509 rates are also not available for certain statutory employees.

On lines 12, 13, and 14 enter **only** corrections to wages resulting from reclassifying certain workers as employees when section 3509 rates are used to calculate the taxes.

Unlike other lines on Form 944-X, enter in column 1 only the corrected wages for workers being reclassified, **not** the amount paid to ALL employees. Enter previously reported wages to reclassified employees (if any) in column 2. To get the amount for column 4, use the applicable section 3509 rates. The tax correction in column 4 will be a positive number if you increased the amount of wages you previously reported. See the instructions for line 20 for more information.

 If you misreported an amount on line 6d or line 6e on a pre-2009 Form 944, you may adjust the amount using lines 12 through 14 of Form 944-X. Be sure to complete all of the columns and provide a detailed explanation on line 21.

15. Subtotal

Combine the amounts on lines 7 through 14 of column 4.

Example: You entered "1,400.00" in column 4 of line 7, "-500.00" in column 4 of line 8, and "-100.00" in column 4 of line 10. Combine these amounts and enter "800.00" in column 4 of line 15.


Line 7	1,400.00
Line 8	-500.00
Line 10	<u>-100.00</u>
Line 15	800.00

16. Advance Earned Income Credit (EIC) Payments Made to Employees

If you are correcting the advance earned income credit (EIC) payments made to your employees that you reported on line 8 of Form 944, enter the total corrected amount for ALL employees in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2. This line does not apply to Form 944-SS.

line 16 (column 1)
~~line 16 (column 2)~~
 line 16 (column 3)

If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

 Copy the amount in column 3 to column 4. However, to properly show the correction as a credit or balance due item, enter a positive number in column 3 as a negative number in column 4 or a negative number in column 3 as a positive number in column 4. Remember, negative amounts in column 4 represent credits and positive amounts in column 4 represent additional tax.

Examples: If line 16, column 3 shows "560.00," enter "-560.00" in column 4.

If line 16, column 3 shows "-990.00," enter "990.00" in column 4.

Example—Advance EIC payments increased: You filed your 2009 Form 944 reporting zero (line left blank) on line 8. On February 17, 2010, you discovered that you forgot to report the \$100 in advance EIC payments you made on behalf of John Smith, one of your employees. You made no other EIC payments for your other employees. This is an example of an administrative error. To correct the error, file Form 944-X showing the following.

Column 1 (corrected amount)	100.00
Column 2 (from Form 944, line 8)	<u>- 0.00</u>
Column 3 (difference)	100.00

Reverse the mathematical sign of the amount in column 3 and enter your correction in column 4.

Column 4 (tax correction)	-100.00
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Be sure to explain the reasons for this correction on line 21.



See section 13 of Pub. 15 (Circular E) for more information about administrative errors and corrections during the calendar year. The same rules that apply to withheld federal income taxes also apply to advance earned income credit (EIC) payments made to employees.

17a. COBRA premium assistance payments

If you are correcting the total COBRA premium assistance payments reported on line 11a of Forms 944 or 944-SS, Report on this line the COBRA premium assistance payments you made. Only report the premium assistance payments you made for the assistance eligible individuals who have paid their 35% share of the premiums. This amount should be 65% of the total COBRA premiums for assistance eligible individuals without regard to the reduction. Do not include any amounts paid to you by the COBRA assistance eligible individuals. For COBRA coverage provided under a self-funded plan, COBRA premium assistance payments are treated as having been made for each assistance eligible individual who pays 35% of the COBRA premium.

17b. Number of individuals provided COBRA premium assistance on line 17a

Enter the total number of individuals provided COBRA premium assistance payments reported on line 17a.

18. Total

Combine lines 15, 16, and 17a, and enter the result on line 18.

Your credit. If the amount entered on line 18 is less than zero, for example, “-115.00,” you have a credit because you overreported your federal employment taxes.

- If you checked the box on line 1, **include** this amount on line 10 (“Total deposits”) of Form 944 for the year during which you filed Form 944-X. If you currently file Form 941 or Form 941-SS because your filing requirement changed, include the credit on line 11. Do not make any changes to your record of federal tax liability reported on line 15 of Form 944. The amounts reported on the record should reflect your actual tax liability for the period.
- If you checked the box on line 2, you are filing a claim for refund or abatement of the amount shown.

If your credit is less than \$1, we will send a refund or apply it only if you ask us in writing to do so.

Amount you owe. You must pay the amount you owe when you file Form 944-X. You may not use any credit that you show on another Form 944-X to pay the amount you owe, even if you filed for the amount you owe and the credit at the same time. You may pay the amount you owe on line 18 electronically using the Electronic Federal Tax Payment System (EFTPS), by credit card, or by a check or money order.

- The preferred method of payment is EFTPS. For more information, visit www.eftps.gov, call EFTPS Customer Service at 1-800-555-4477 toll free, or get Pub. 966, The Secure Way to Pay Your Federal Taxes.
- To pay by credit card, visit the IRS website at www.irs.gov and click on the *electronic IRS* link.
- If you pay by check or money order, make it payable to “United States Treasury.” On your check or money order, be sure to write your EIN, “Form 944-X,” and the year corrected.



Do not use a federal tax deposit coupon (Form 8109 or Form 8109-B) to make a payment with Form 944-X.

You do not have to pay if the amount you owe is less than \$1.

Previously assessed FTD penalty. If line 18 reflects overreported tax and the IRS previously assessed a failure-to-deposit (FTD) penalty, you may be able to reduce the penalty. For more information, see the Instructions for Form 945-A.

Part 4: Explain Your Corrections for This Year

19. Correction of Both Underreported and Overreported Amounts

Check the box on line 19 if any correction you entered on lines 7 through 14, 16 and 17a in column 3 reflects both underreported and overreported amounts.

Example: If you had an increase to social security wages of \$1,500 for employee A and a decrease to social security wages of \$500 for employee B, you would enter \$1,000 on line 8, column 3. That \$1,000 represents the net change from offsetting corrections.

On line 21, you must explain the reason for both the \$1,500 increase and the \$500 decrease.

20. Did You Reclassify Any Workers?

Check the box on line 20 if you reclassified any workers to be independent contractors or nonemployees. Also check this box if the IRS or you determined that workers you treated as independent contractors or nonemployees should be classified as employees. On line 21, give us a detailed reason why any worker was reclassified and, if you used section 3509 rates on lines 12 through 14 for any worker reclassified as an employee, explain why section 3509 rates apply and what rates you used.

Return not filed because you did not treat any workers as employees. If you did not previously file Form 944 because you mistakenly treated workers as independent contractors or as nonemployees, file a Form 944 for each delinquent year.

On each Form 944 for which you are entitled to use section 3509 rates,

- write “Misclassified Employees” in **red ink** across the top margin of page 1,
- enter a zero on line 9 (“Total taxes after adjustment for advance EIC”),
- complete the signature area, and
- attach a completed Form 944-X (see instructions below).

On each Form 944-X:

- Complete the top of Form 944-X, including the date you discovered the error,
- Enter the wage amounts in column 1 of lines 12 through 14,
- Enter zeros in column 2 of lines 12 through 14,
- Complete columns 3 and 4 as instructed in Part 3,
- Provide a detailed statement on line 21, and
- Complete the signature area.



If you cannot use section 3509 rates (for example, because the workers you treated as nonemployees were certain statutory employees), file a Form 944 for each delinquent year. Write “Misclassified Employees” in dark, bold letters across the top margin of page 1 of each Form 944. Complete Form 944 using the Instructions for Form 944. Attach a Form 944-X to each Form 944. Complete the top of Form 944-X, including the date you discovered the error, and provide a detailed explanation on line 21.

21. Explain Your Corrections

Treasury regulations require you to explain in detail the grounds and facts relied upon to support each correction. On line 21, describe in detail each correction you entered in column 4 on lines 7 through 14, 16 and 17a. If you need more space, attach additional sheets, but be sure to write your name, EIN, and calendar year on the top of each sheet.

You must describe the events that caused the underreported or overreported amounts. Explanations such as “social security and Medicare wages were overstated” or “administrative/payroll errors were discovered” are insufficient and may delay processing your Form 944-X because the IRS may need to ask for a more complete explanation.

The following is the information we need in your explanation for each error you are correcting.

- Form 944-X line number(s) affected.

- Date you discovered the error.
- Amount of the error.
- Cause of the error.

You may report the information in paragraph form. The following paragraph is an example.

“The \$100 difference shown in column 3 of lines 6, 8, and 10 was discovered on May 15, 2009, during an internal payroll audit. We discovered that we included \$100 of wages for one of our employees twice. This correction removes the reported wages that were never paid.”

For corrections shown on lines 12 through 14, explain why the correction was necessary and attach any notice you received from the IRS.

Part 5. Sign Here

You must complete all three pages of Form 944-X and sign it on page 3. If you do not sign, processing of Form 944-X will be delayed.

Who must sign the Form 944-X? Form 944-X must be signed by one of the following:

- **Sole proprietorship**—The individual who owns the business.
- **Corporation (including a Limited Liability Company (LLC) treated as a corporation)**—The president, vice president, or other principal officer duly authorized to sign.
- **Partnership (including an LLC treated as a partnership) or unincorporated organization**—A responsible and duly authorized member or officer having knowledge of its affairs.
- **Single member LLC treated as a disregarded entity for federal income tax purposes**—The owner of the LLC or a principal officer duly authorized to sign.
- **Trust or estate**—The fiduciary.

Form 944-X may also be signed by a duly authorized agent of the taxpayer if a valid power of attorney has been filed.

Alternative signature method. Corporate officers or duly authorized agents may sign Form 944-X by rubber stamp, mechanical device, or computer software program. For details and required documentation, see Rev. Proc. 2005-39. You can find Rev. Proc. 2005-39, on page 82 of Internal Revenue Bulletin 2005-28 at www.irs.gov/pub/irs-irbs/irb05-28.pdf.

Paid Preparer's Use Only

A paid preparer must sign Form 944-X and provide the information in the *Paid preparer's use only* section of Part 5 if the preparer was paid to prepare Form 944-X and is not an employee of the filing entity. Paid preparers must sign paper returns with a manual signature. The preparer must give you a copy of the return in addition to the copy to be filed with the IRS.

If you are a paid preparer, write your SSN or your Preparer Tax Identification Number (PTIN) in the space provided. Include your complete address. If you work for a firm, write the firm's name and the EIN of the firm. You can apply for a PTIN using Form W-7P, Application for Preparer Tax Identification Number. You cannot use your PTIN in place of the EIN of the tax preparation firm.

Generally, you are not required to complete this section if you are filing the return as a reporting agent and have a valid Form 8655, Reporting Agent Authorization, on file with the IRS. However, a reporting agent must complete this section if the reporting agent offered legal advice, for example, advising the client on determining whether its workers are employees or independent contractors, for federal tax purposes.

How Can You Order Forms and Publications from the IRS?



Call the IRS at 1-800-829-3676.



Visit the IRS website at www.irs.gov.

Additional Information

You may find the following products helpful when using Form 944-X.

- Form W-2, Wage and Tax Statement
- Form W-3, Transmittal of Wage and Tax Statements
- Instructions for Forms W-2 and W-3
- Form W-2AS, American Samoa Wage and Tax Statement
- Form W-2CM, Wage and Tax Statement (Northern Mariana Islands)
- Form W-2GU, Guam Wage and Tax Statement
- Form W-2VI, U.S. Virgin Islands Wage and Tax Statement
- Form W-3SS, Transmittal of Wage and Tax Statements
- Instructions for Forms W-2AS, W-2GU, W-2VI, and Form W-3SS
- Form W-2c, Corrected Wage and Tax Statement
- Form W-3c, Transmittal of Corrected Wage and Tax Statements
- Form 945-A, Annual Record of Federal Tax Liability
- Instructions for Forms W-2c and W-3c
- Instructions for Form 843
- Instructions for Form 944
- Instructions for Form 944-SS
- Pub. 15 (Circular E), Employer's Tax Guide
- Pub. 80 (Circular SS), Federal Tax Guide for Employers in the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands
- Pub. 966, The Secure Way to Pay Your Federal Taxes

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 944-X to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle C, Employment Taxes, of the Internal Revenue Code imposes employment taxes on wages, including income tax withholding. This form is used to determine the amount of taxes you owe. Section 6011 requires you to provide the requested information if the tax applies to you. Section 6109 requires filers and paid preparers to provide their identifying numbers. If you fail to provide this information in a timely manner, you may be subject to penalties and interest.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books and records relating to a form or instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, and to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 944-X will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 17 hrs., 27 min.
Learning about the law or the form 45 min.
Preparing and sending the form to the IRS 2 hrs., 16 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 944-X simpler, we would be happy to hear from you. You can write to: Internal

Revenue Service, Tax Products Coordinating Committee,
SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526,
Washington, DC 20224. **Do not** send Form 944-X to this
address. Instead, see *Where Should You File?* on page 2.
