

(EIN)
Employer identification number -

Name (not your trade name)

Trade name (if any)

Address
Number Street Suite or room number

City State ZIP code

Read the instructions before completing this form. Use this form to correct errors you made on Form 941 or 941-SS for **one quarter only**. Type or print within the boxes. You **MUST** complete all three pages. Do not attach this form to Form 941 or 941-SS.

Return You Are Correcting ...

Check the type of return you are correcting:

- 941
- 941-SS

Check the **ONE** quarter you are correcting:

- 1: January, February, March
- 2: April, May, June
- 3: July, August, September
- 4: October, November, December

Enter the calendar year of the quarter you are correcting:

(YYYY)

Enter the date you discovered errors:

/ /
(MM / DD / YYYY)

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 you would like to use the adjustment process to correct the errors. You must check this box if you are correcting both underreported and overreported amounts on this form. The amount shown on line 20, if less than zero, may only be applied as a credit to your Form 941, Form 941-SS, 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 20. 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 on page 2 and skip lines 4 and 5.

- 4. If you checked line 1 because you are adjusting overreported amounts, check all that apply.** You must check at least one box. I certify that:

- a.** I repaid or reimbursed each affected employee for the overcollected federal income tax 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.** You must check at least one box. I certify that:

- a.** I repaid or reimbursed each affected employee for the overcollected social security and Medicare tax. For claims of employee social security and Medicare tax overcollected in prior years, I have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection.
- b.** I have a written consent from each affected employee stating that I may file this claim for the employee's share of social security and Medicare tax. For refunds of employee social security and Medicare tax overcollected in prior years, I also have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection.
- c.** The claim for social security tax and Medicare 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.

Next

Name (not your trade name)

Employer identification number (EIN)

Correcting quarter (1, 2, 3, 4)

Correcting calendar year (YYYY)

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

Table with 4 columns: Column 1 (Total corrected amount), Column 2 (Amount originally reported), Column 3 (Difference), and Column 4 (Tax correction). Rows include items like Wages, tips and other compensation, income tax withheld, taxable social security wages, etc.

Next

Form 941-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 20 when 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 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, Form 944, or Form 944-SS 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, Form 944, or Form 944-SS.

- File one Form 941-X, and
- Check the box on line 1 and follow the instructions on line 20.

OR

Choose both the adjustment process and the claim process if you want the overreported amount refunded to you or abated.

File two separate forms.

1. For the adjustment process, file one Form 941-X to correct the underreported amounts. Check the box on line 1. Pay the amount you owe from line 20 when you file Form 941-X.

2. For the claim process, file a second Form 941-X to correct the overreported amounts. Check the box on line 2.

**If you are filing Form 941-X
WITHIN 90 days of the
expiration of the period of
limitations on credit or
refund for Form 941 or Form
941-SS ...**

You must use both the adjustment process and 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 when 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.