

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

(January 2010) 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

**Return You Are Correcting ...**

Check the type of return you are correcting:

944

944-SS

Enter the calendar year 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 for **one year only**. Type or print within the boxes. You **MUST** complete all three pages. Read the instructions before you complete this form. Do not attach this form to Form 944 or Form 944-SS.

### 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 18, if less than 0, may only be applied as a credit to your Form 944, Form 944-SS, Form 941, or Form 941-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 18. 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 social security and Medicare tax for 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 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 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, 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.

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

	Column 1 Total corrected amount (for ALL employees)	Column 2 Amount originally reported or as previously corrected (for ALL employees)	Column 3 Difference (If this amount is a negative number, use a minus sign.)	Column 4 Tax correction
6. Wages, tips and other compensation (from line 1 of Form 944)	<input type="text"/>	<input type="text"/>	= <input type="text"/>	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)	<input type="text"/>	<input type="text"/>	= <input type="text"/>	Copy Column 3 here <input type="text"/>
8. Taxable social security wages (from line 4a, Column 1 of Form 944 or Form 944-SS)	<input type="text"/>	<input type="text"/>	= <input type="text"/>	.124* = <input type="text"/>
<small>*If you are correcting your employer share only, use .062. See instructions.</small>				
9. Taxable social security tips (from line 4b, Column 1 of Form 944 or Form 944-SS)	<input type="text"/>	<input type="text"/>	= <input type="text"/>	.124* = <input type="text"/>
<small>*If you are correcting your employer share only, use .062. See instructions.</small>				
10. Taxable Medicare wages and tips (from line 4c, Column 1 of Form 944 or Form 944-SS)	<input type="text"/>	<input type="text"/>	= <input type="text"/>	.029* = <input type="text"/>
<small>*If you are correcting your employer share only, use .0145. See instructions.</small>				
11. Tax adjustments (from line 6 of Form 944 or Form 944-SS)	<input type="text"/>	<input type="text"/>	= <input type="text"/>	Copy Column 3 here <input type="text"/>
12. Special addition to wages for federal income tax	<input type="text"/>	<input type="text"/>	= <input type="text"/>	See instructions <input type="text"/>
13. Special addition to wages for social security taxes	<input type="text"/>	<input type="text"/>	= <input type="text"/>	See instructions <input type="text"/>
14. Special addition to wages for Medicare taxes	<input type="text"/>	<input type="text"/>	= <input type="text"/>	See instructions <input type="text"/>
15. Subtotal: Combine the amounts on lines 7-14 of Column 4				<input type="text"/>
16. Advance earned income credit (EIC) payments made to employees (from line 8 of Form 944)	<input type="text"/>	<input type="text"/>	= <input type="text"/>	See instructions <input type="text"/>
17a. COBRA premium assistance payments (from line 11a of Form 944)	<input type="text"/>	<input type="text"/>	= <input type="text"/>	See instructions <input type="text"/>
17b. Number of individuals provided COBRA premium assistance (from line 11b of Form 944)	<input type="text"/>	<input type="text"/>	= <input type="text"/>	
18. Total: Combine the amounts in lines 15, 16, and 17a of Column 4				<input type="text"/>

If line 18 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 are 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 18 is more than 0, this is the amount you owe. Pay this amount when you file this return. For information on how to pay, see Amount You Owe in the instructions.

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Type of errors  
you are  
correcting

## 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 18 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 18 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 18 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 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, 944-SS, 941, or 941-SS.

- File one Form 944-X, and
- Check the box on line 1 and follow the instructions on line 18.

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 18 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 18 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.

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