

Form **941-X: Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund**
 (Rev. July 2020) Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

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...

Check the type of return you're correcting.

941

941-SS

Check the ONE quarter you're 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're correcting.

(YYYY)

Read the separate instructions before completing this form. Use this form to correct errors you made on Form 941 or 941-SS. Use a separate Form 941-X for each quarter that needs correction. Type or print within the boxes. You MUST complete all four pages. Don't attach this form to Form 941 or 941-SS unless you're reclassifying workers; see the instructions for line 36.

Part 1: Select ONLY one process. See page 5 for additional guidance.

Enter the date you discovered errors.

/ /

(MM / DD / YYYY)

- 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 941, Form 941-SS, or Form 944 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 941-X can't be used to correct overreported amounts of Additional Medicare Tax unless the amounts weren't withheld from employee wages or an adjustment is being made for the current year.

- 4. If you checked line 1 because you're adjusting overreported federal income tax withholding, 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 federal income tax or Additional Medicare Tax for the current year and the overcollected social security tax and Medicare tax for current and prior years. For adjustments of employee social security tax and Medicare tax overcollected in 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 withholding, 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 claims of employee social security tax and Medicare tax overcollected in 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. For refunds of employee 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

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|----------------------------|--------------------------------------|---------------------------------|
| 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 doesn't apply, leave it blank.

| | 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 (Form 941, line 2) | <input style="width:100%;" type="text"/> | - | <input style="width:100%;" type="text"/> | = | <input style="width:100%;" type="text"/> | Use the amount in Column 1 when you prepare your Forms W-2 or Forms W-2c. | <input style="width:100%;" type="text"/> |
| 7. Federal income tax withheld from wages, tips, and other compensation (Form 941, line 3) | <input style="width:100%;" type="text"/> | - | <input style="width:100%;" type="text"/> | = | <input style="width:100%;" type="text"/> | Copy Column 3 here ▶ | <input style="width:100%;" type="text"/> |
| 8. Taxable social security wages (Form 941 or 941-SS, line 5a, Column 1) | <input style="width:100%;" type="text"/> | - | <input style="width:100%;" type="text"/> | = | <input style="width:100%;" type="text"/> | × 0.124* = | <input style="width:100%;" type="text"/> |
| | | | | | | * If you're correcting your employer share only, use 0.062. See instructions. | |
| 9. Qualified sick leave wages (Form 941 or 941-SS, line 5a(i), Column 1) | <input style="width:100%;" type="text"/> | - | <input style="width:100%;" type="text"/> | = | <input style="width:100%;" type="text"/> | × 0.062 = | <input style="width:100%;" type="text"/> |
| 10. Qualified family leave wages (Form 941 or 941-SS, line 5a(ii), Column 1) | <input style="width:100%;" type="text"/> | - | <input style="width:100%;" type="text"/> | = | <input style="width:100%;" type="text"/> | × 0.062 = | <input style="width:100%;" type="text"/> |
| 11. Taxable social security tips (Form 941 or 941-SS, line 5b, Column 1) | <input style="width:100%;" type="text"/> | - | <input style="width:100%;" type="text"/> | = | <input style="width:100%;" type="text"/> | × 0.124* = | <input style="width:100%;" type="text"/> |
| | | | | | | * If you're correcting your employer share only, use 0.062. See instructions. | |
| 12. Taxable Medicare wages & tips (Form 941 or 941-SS, line 5c, Column 1) | <input style="width:100%;" type="text"/> | - | <input style="width:100%;" type="text"/> | = | <input style="width:100%;" type="text"/> | × 0.029* = | <input style="width:100%;" type="text"/> |
| | | | | | | * If you're correcting your employer share only, use 0.0145. See instructions. | |
| 13. Taxable wages & tips subject to Additional Medicare Tax withholding (Form 941 or 941-SS, line 5d) | <input style="width:100%;" type="text"/> | - | <input style="width:100%;" type="text"/> | = | <input style="width:100%;" type="text"/> | × 0.009* = | <input style="width:100%;" type="text"/> |
| | | | | | | * Certain wages and tips reported in Column 3 shouldn't be multiplied by 0.009. See instructions. | |
| 14. Section 3121(q) Notice and Demand—Tax due on unreported tips (Form 941 or 941-SS, line 5f) | <input style="width:100%;" type="text"/> | - | <input style="width:100%;" type="text"/> | = | <input style="width:100%;" type="text"/> | Copy Column 3 here ▶ | <input style="width:100%;" type="text"/> |
| 15. Tax adjustments (Form 941 or 941-SS, lines 7 through 9) | <input style="width:100%;" type="text"/> | - | <input style="width:100%;" type="text"/> | = | <input style="width:100%;" type="text"/> | Copy Column 3 here ▶ | <input style="width:100%;" type="text"/> |
| 16. Qualified small business payroll tax credit for increasing research activities (Form 941 or 941-SS, line 11a; you must attach Form 8974) | <input style="width:100%;" type="text"/> | - | <input style="width:100%;" type="text"/> | = | <input style="width:100%;" type="text"/> | See instructions | <input style="width:100%;" type="text"/> |
| 17. Nonrefundable portion of credit for qualified sick and family leave wages (Form 941 or 941-SS, line 11b) | <input style="width:100%;" type="text"/> | - | <input style="width:100%;" type="text"/> | = | <input style="width:100%;" type="text"/> | See instructions | <input style="width:100%;" type="text"/> |
| 18. Nonrefundable portion of employee retention credit (Form 941 or 941-SS, line 11c) | <input style="width:100%;" type="text"/> | - | <input style="width:100%;" type="text"/> | = | <input style="width:100%;" type="text"/> | See instructions | <input style="width:100%;" type="text"/> |
| 19. Special addition to wages for federal income tax | <input style="width:100%;" type="text"/> | - | <input style="width:100%;" type="text"/> | = | <input style="width:100%;" type="text"/> | See instructions | <input style="width:100%;" type="text"/> |
| 20. Special addition to wages for social security taxes | <input style="width:100%;" type="text"/> | - | <input style="width:100%;" type="text"/> | = | <input style="width:100%;" type="text"/> | See instructions | <input style="width:100%;" type="text"/> |
| 21. Special addition to wages for Medicare taxes | <input style="width:100%;" type="text"/> | - | <input style="width:100%;" type="text"/> | = | <input style="width:100%;" type="text"/> | See instructions | <input style="width:100%;" type="text"/> |
| 22. Special addition to wages for Additional Medicare Tax | <input style="width:100%;" type="text"/> | - | <input style="width:100%;" type="text"/> | = | <input style="width:100%;" type="text"/> | See instructions | <input style="width:100%;" type="text"/> |
| 23. Combine the amounts on lines 7 through 22 of Column 4 | . | . | . | . | . | | <input style="width:100%;" type="text"/> |
| 24. Deferred amount of the employer share of social security tax (Form 941 or 941-SS, line 13b) | <input style="width:100%;" type="text"/> | - | <input style="width:100%;" type="text"/> | = | <input style="width:100%;" type="text"/> | See instructions | <input style="width:100%;" type="text"/> |
| 25. Refundable portion of credit for qualified sick and family leave wages (Form 941 or 941-SS, line 13c) | <input style="width:100%;" type="text"/> | - | <input style="width:100%;" type="text"/> | = | <input style="width:100%;" type="text"/> | See instructions | <input style="width:100%;" type="text"/> |

| | | |
|----------------------------|--------------------------------------|---------------------------------|
| 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 doesn't apply, leave it blank. (continued)

| | Column 1 <i>Total corrected amount (for ALL employees)</i> | - | Column 2 <i>Amount originally reported or as previously corrected (for ALL employees)</i> | = | Column 3 <i>Difference (If this amount is a negative number, use a minus sign.)</i> | | Column 4 <i>Tax correction</i> |
|---|---|---|--|---|--|------------------|-----------------------------------|
| 26. Refundable portion of employee retention credit (Form 941 or 941-SS, line 13d) | . | - | . | = | . | See instructions | . |
| 27. Total. Combine the amounts on lines 23 through 26 of Column 4 | | | | | | | . |
| <p>If line 27 is less than zero:</p> <ul style="list-style-type: none"> • If you checked line 1, this is the amount you want applied as a credit to your Form 941 for the tax period in which you're filing this form. (If you're currently filing a Form 944, Employer's ANNUAL Federal Tax Return, see the instructions.) • If you checked line 2, this is the amount you want refunded or abated. <p>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.</p> | | | | | | | |
| 28. Qualified health plan expenses allocable to qualified sick leave wages (Form 941 or 941-SS, line 19) | . | - | . | = | . | | |
| 29. Qualified health plan expenses allocable to qualified family leave wages (Form 941 or 941-SS, line 20) | . | - | . | = | . | | |
| 30. Qualified wages for the employee retention credit (Form 941 or 941-SS, line 21) | . | - | . | = | . | | |
| 31. Qualified health plan expenses allocable to wages reported on Form 941, line 21 (Form 941 or 941-SS, line 22) | . | - | . | = | . | | |
| 32. Credit from Form 5884-C, line 11, for this quarter (Form 941 or 941-SS, line 23) | . | - | . | = | . | | |
| 33. Qualified wages paid March 13 through March 31, 2020, for the employee retention credit (use this line only to correct the second quarter 2020 filing of Form 941) (Form 941 or 941-SS, line 24) | . | - | . | = | . | | |
| 34. Qualified health plan expenses allocable to wages reported on line 24 (use this line only to correct the second quarter 2020 filing of Form 941) (Form 941 or 941-SS, line 25) | . | - | . | = | . | | |

INTERNAL USE ONLY

DRAFT AS OF

June 17, 2020

Next

Type of errors
you're
correcting

Form 941-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 941-X.

**Overreported
amounts
ONLY**

The process you
use depends on
when you file
Form 941-X.

**If you're 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 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 941, Form 941-SS, or Form 944 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 27 refunded to you or abated. Check the box on line 2.

**If you're 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're 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, or Form 944.

- File one Form 941-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 941-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 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're 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 the 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 27 by the time 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.