Note: *The draft you are looking for begins on the next page.*

Caution: *DRAFT—NOT FOR FILING*

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Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at IRS.gov/FormsComments. Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click here.

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

(Rev. February 2024) 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

Foreign country name Foreign province/county Foreign postal code

Return You're Correcting ...

Enter the calendar year of the return you're correcting:

(YYYY)

Enter the date you discovered errors:

/ / (MM / DD / YYYY)

Read the separate instructions before completing this form. Use this form to correct errors you made on Form 944, Employer's ANNUAL Federal Tax Return. Use a separate Form 944-X for each year that needs correction. Type or print within the boxes. You MUST complete all five pages. Don't attach this form to Form 944 unless you're reclassifying workers; see the instructions for line 42.

Part 1: Select ONLY one process. See page 6 for additional guidance, including information on how to treat employment tax credits and social security tax deferrals.

☐ 1. **Adjusted employment tax return.** Check this box if you underreported tax amounts. Also check this box if you overreported tax 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 tax amounts on this form. The amount shown on line 27, if less than zero, may only be applied as a credit to your Form 944 or Form 941 for the tax period in which you're filing this form.

☐ 2. **Claim.** Check this box if you overreported tax 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 tax 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 tax amounts only, go to Part 3 on page 2 and skip lines 4 and 5. If you're correcting overreported tax amounts, for purposes of the certifications on lines 4 and 5, Medicare tax doesn't include Additional Medicare Tax. Form 944-X can't be used to correct overreported amounts of Additional Medicare Tax unless the amounts weren't withheld from employee wages.

4. **If you checked line 1 because you're adjusting overreported federal income tax, 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 prior years. I have a written statement from each affected employee stating that they haven'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 they haven'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, 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 prior years. I have a written statement from each affected employee stating that they haven'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 overcollected in prior years. I also have a written statement from each affected employee stating that they haven'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 they haven'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.

Name *(not your trade name)*	Employer identification number (EIN)	Correcting Calendar Year (YYYY)
	–	

Part 3: **Enter the corrections for the calendar year you're correcting. If any line doesn't apply, leave it blank.**

		Column 1		Column 2		Column 3		Column 4
		Total corrected amount (for ALL employees)	–	*Amount originally reported or as previously corrected (for ALL employees)*	=	*Difference (If this amount is a negative number, use a minus sign.)*		*Tax correction*
6.	**Wages, tips, and other compensation** (Form 944, line 1)	.	–	.	=	.	Use the amount in Column 1 when you prepare your Forms W-2 or Forms W-2c.	
7.	**Federal income tax withheld from wages, tips, and other compensation** (Form 944, line 2)	.	–	.	=	.	Copy Column 3 here	.
8.	**Taxable social security wages** (Form 944, line 4a, Column 1)	.	–	.	=	.	× 0.124* =	.
						* If you're correcting your employer share only, use 0.062. See instructions.		
9.	**Qualified sick leave wages*** (Form 944, line 4a(i), Column 1)	.	–	.	=	.	× 0.062 =	.
		* Use line 9 only for qualified sick leave wages paid after March 31, 2020, for leave taken before April 1, 2021.						
10.	**Qualified family leave wages*** (Form 944, line 4a(ii), Column 1)	.	–	.	=	.	× 0.062 =	.
		* Use line 10 only for qualified family leave wages paid after March 31, 2020, for leave taken before April 1, 2021.						
11.	**Taxable social security tips** (Form 944, line 4b, Column 1)	.	–	.	=	.	× 0.124* =	.
						* If you're correcting your employer share only, use 0.062. See instructions.		
12.	**Taxable Medicare wages & tips** (Form 944, line 4c, Column 1)	.	–	.	=	.	× 0.029* =	.
						* If you're correcting your employer share only, use 0.0145. See instructions.		
13.	**Taxable wages & tips subject to Additional Medicare Tax withholding** (Form 944, line 4d, Column 1)	.	–	.	=	.	× 0.009* =	.
				* Certain wages & tips reported in Column 3 shouldn't be multiplied by 0.009. See instructions.				
14.	**Tax adjustments** (Form 944, line 6)	.	–	.	=	.	Copy Column 3 here	.
15.	**Qualified small business payroll tax credit for increasing research activities** (Form 944, line 8a; you must attach Form 8974)	.	–	.	=	.	See instructions	.
16.	**Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021** (Form 944, line 8b)	.	–	.	=	.	See instructions	.
17a.	**Nonrefundable portion of employee retention credit*** (Form 944, line 8c)	.	–	.	=	.	See instructions	.
		* Line 17a can only be used if correcting a 2020 or 2021 Form 944.						
17b.	**Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021** (Form 944, line 8d)	.	–	.	=	.	See instructions	.
17c.	**Nonrefundable portion of COBRA premium assistance credit** (Form 944, line 8e)	.	–	.	=	.	See instructions	.
17d.	**Number of individuals provided COBRA premium assistance** (Form 944, line 8f)		–		=			
18.	**Special addition to wages for federal income tax**	.	–	.	=	.	See instructions	.

Name *(not your trade name)*	Employer identification number (EIN)	Correcting Calendar Year (YYYY)
	–	

Part 3: **Enter the corrections for the calendar year you're correcting. If any line doesn't apply, leave it blank.** *(continued)*

		Column 1		Column 2		Column 3		Column 4
		Total corrected amount (for ALL employees)	–	***Amount originally reported or as previously corrected (for ALL employees)***	=	***Difference (If this amount is a negative number, use a minus sign.)***		***Tax correction***
19.	**Special addition to wages for social security taxes**	.	–	.	=	.	See instructions	.
20.	**Special addition to wages for Medicare taxes**	.	–	.	=	.	See instructions	.
21.	**Special addition to wages for Additional Medicare Tax**	.	–	.	=	.	See instructions	.
22.	**Subtotal.** Combine the amounts on lines 7 through 21 of Column 4							.
23.	**Deferred amount of the employer share of social security tax*** (Form 944, line 10b)	.	–	.	=	.	See instructions	.
		* Line 23 can only be used if correcting a 2020 Form 944.						
24.	**Deferred amount of the employee share of social security tax*** (Form 944, line 10c)	.	–	.	=	.	See instructions	.
		* Line 24 can only be used if correcting a 2020 Form 944.						
25.	**Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021** (Form 944, line 10d)	.	–	.	=	.	See instructions	.
26a.	**Refundable portion of employee retention credit*** (Form 944, line 10e)	.	–	.	=	.	See instructions	.
		* Line 26a can only be used if correcting a 2020 or 2021 Form 944.						
26b.	**Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021** (Form 944, line 10f)	.	–	.	=	.	See instructions	.
26c.	**Refundable portion of COBRA premium assistance credit** (Form 944, line 10g)	.	–	.	=	.	See instructions	.
27.	**Total.** Combine the amounts on lines 22 through 26c of Column 4							.

If line 27 is less than zero:

- If you checked line 1, this is the amount you want applied as a credit to your Form 944 for the tax period in which you're filing this form. (If you're currently filing a Form 941, 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 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 *Amount you owe* in the instructions.

28.	**Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021** (Form 944, line 15)	.	–	.	=	.
29.	**Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021** (Form 944, line 16)	.	–	.	=	.
30.	**Qualified wages for the employee retention credit*** (Form 944, line 17)	.	–	.	=	.
		* Line 30 can only be used if correcting a 2020 or 2021 Form 944.				

Name (not your trade name)	Employer identification number (EIN)	Correcting Calendar Year (YYYY)
	–	

Part 3: **Enter the corrections for the calendar year you're correcting. If any line doesn't apply, leave it blank.** *(continued)*

		Column 1		Column 2		Column 3
		Total corrected amount (for ALL employees)	–	***Amount originally reported or as previously corrected (for ALL employees)***	=	***Difference (If this amount is a negative number, use a minus sign.)***
31.	**Qualified health plan expenses for the employee retention credit*** (Form 944, line 18)	.	–	.	=	.
		* Line 31 can only be used if correcting a 2020 or 2021 Form 944.				
32.	**Credit from Form 5884-C, line 11, for the year*** (Form 944, line 19)	.	–	.	=	.
		* Line 32 can only be used if correcting a 2020 Form 944.				

Caution: Lines 33–40 don't apply to years beginning before January 1, 2021.

		Column 1		Column 2		Column 3
33.	**Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021** (Form 944, line 19)	.	–	.	=	.
34.	**Qualified health plan expenses allocable to qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021** (Form 944, line 20)	.	–	.	=	.
35.	**Amounts under certain collectively bargained agreements allocable to qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021** (Form 944, line 21)	.	–	.	=	.
36.	**Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021** (Form 944, line 22)	.	–	.	=	.
37.	**Qualified health plan expenses allocable to qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021** (Form 944, line 23)	.	–	.	=	.
38.	**Amounts under certain collectively bargained agreements allocable to qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021** (Form 944, line 24)	.	–	.	=	.
39.	**If you're eligible for the employee retention credit in the third quarter of 2021 solely because your business is a recovery startup business, enter the total of any amounts included on Form 944, lines 8c and 10e (or, if corrected, Form 944-X, lines 17a and 26a), for the third quarter of 2021*** (Form 944, line 25)	.	–	.	=	.
		* Line 39 can only be used if correcting a 2021 Form 944.				
40.	**If you're eligible for the employee retention credit in the fourth quarter of 2021 solely because your business is a recovery startup business, enter the total of any amounts included on Form 944, lines 8c and 10e (or, if corrected, Form 944-X, lines 17a and 26a), for the fourth quarter of 2021*** (Form 944, line 26)	.	–	.	=	.
		* Line 40 can only be used if correcting a 2021 Form 944.				

Name (not your trade name)	Employer identification number (EIN)	Correcting Calendar Year (YYYY)
	–	

Part 4: Explain your corrections for the calendar year you're correcting.

☐ **41. Check here if any corrections you entered on a line include both underreported and overreported amounts.** Explain both your underreported and overreported amounts on line 43.

☐ **42. Check here if any corrections involve reclassified workers.** Explain on line 43.

43. You must give us a detailed explanation of how you determined your corrections. See the instructions.

Part 5: Sign here. You must complete all five pages of this form and sign it.

Under penalties of perjury, I declare that I have filed an original Form 944 and that I have examined this adjusted return or claim, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign your name here

Print your name here

Print your title here

Date / /

Best daytime phone

Paid Preparer Use Only

Check if you're self-employed . . ☐

Preparer's name		PTIN	
Preparer's signature		Date	/ /
Firm's name (or yours if self-employed)		EIN	
Address		Phone	
City	State	ZIP code	

Form 944-X: Which process should you use?

Type of errors you're correcting

Unless otherwise specified in the separate instructions, an underreported employment tax credit or social security tax deferral should be treated like an overreported tax amount. An overreported employment tax credit or social security tax deferral should be treated like an underreported tax amount. For more information, including which process to select on lines 1 and 2, see *Correcting an employment tax credit or social security tax deferral* in the separate instructions.

Underreported tax amounts ONLY

Use the adjustment process to correct underreported tax amounts.

- Check the box on line 1.
- Pay the amount you owe from line 27 by the time you file Form 944-X.

Overreported tax amounts ONLY

The process you use depends on **when** you file Form 944-X.

If you're filing Form 944-X MORE THAN 90 days before the period of limitations on credit or refund for Form 944 expires...

Choose either the adjustment process or the claim process to correct the overreported tax amounts.

Choose the adjustment process if you want the amount shown on line 27 credited to your Form 944 or Form 941 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 27 refunded to you or abated. Check the box on line 2.

If you're filing Form 944-X WITHIN 90 days of the expiration of the period of limitations on credit or refund for Form 944...

You must use the **claim process** to correct the overreported tax amounts. Check the box on line 2.

BOTH underreported and overreported tax amounts

The process you use depends on **when** you file Form 944-X.

If you're filing Form 944-X MORE THAN 90 days before the period of limitations on credit or refund for Form 944 expires...

Choose either the adjustment process or both the adjustment process and the claim process when you correct both underreported and overreported tax amounts.

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

- File one Form 944-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 tax amount refunded to you or abated.

File two separate forms.

1. **For the adjustment process**, file one Form 944-X to correct the underreported tax amounts. Check the box on line 1. Pay the amount you owe from line 27 by the time you file Form 944-X.
2. **For the claim process**, file a second Form 944-X to correct the overreported tax amounts. Check the box on line 2.

If you're filing Form 944-X WITHIN 90 days of the expiration of the period of limitations on credit or refund for Form 944...

You must use both the adjustment process and the claim process.

File two separate forms.

1. **For the adjustment process**, file one Form 944-X to correct the underreported tax amounts. Check the box on line 1. Pay the amount you owe from line 27 by the time you file Form 944-X.
2. **For the claim process**, file a second Form 944-X to correct the overreported tax amounts. Check the box on line 2.