

Instructions for Form 941-X



(Rev. April 2025)

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

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

Future Developments

For the latest information about developments related to Form 941-X and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form941X](https://www.irs.gov/Form941X).



You may use these instructions and the April 2025 revision of Form 941-X for all years for which the period of limitations on corrections hasn't expired.

Before you proceed with these instructions and completing Form 941-X, you'll need a copy of the Instructions for Form 941 for the quarter that you're correcting because these instructions don't repeat all of the information included in the Instructions for Form 941. For example, these instructions don't discuss who is eligible to claim the credit for qualified sick and family leave wages or the COBRA premium assistance credit. Prior revisions of the Instructions for Form 941 are available at [IRS.gov/Form941](https://www.irs.gov/Form941) (select the link for "All Form 941 revisions" under "Other items you may find useful").

What's New

Electronic filing of Form 941-X. You can now file Form 941-X electronically using Modernized e-File (MeF). For more information on electronic filing, go to [IRS.gov/EmploymentEfile](https://www.irs.gov/EmploymentEfile).

Period of limitations to make certain corrections expired; Form 941-X, lines 18a, 26a, 30, 31a, 31b, and 32 are now reserved for future use. Lines 18a, 26a, 30, 31a, 31b, and 32 are now reserved for future use because the period of limitations for correcting these lines has generally expired for most employers. Generally, you may correct overreported taxes on a previously filed Form 941 if you file Form 941-X within 3 years of the date Form 941 was filed or 2 years from the date you paid the tax reported on Form 941, whichever is later. You may correct underreported taxes on a previously filed Form 941 if you file Form 941-X within 3 years of the date the Form 941 was filed. We call each of these time frames a period of limitations. For purposes of the period of limitations, Forms 941 for a calendar year are considered filed on April 15 of the succeeding year if filed before that date. For an example of the period of limitations, see [Is There a Deadline for Filing Form 941-X](#), later. Before using any line on Form 941-X, you must consider if the period of limitations, as described above, is still open for the quarter that you're correcting.

Lines 18a, 26a, 30, and 31a were used only when correcting qualified wages paid for the employee retention credit and qualified health plan expenses allocable to those wages on a Form 941 filed for the second, third, and

fourth quarters of 2020 and all four quarters of 2021. The period of limitations for making corrections to qualified wages paid in the second, third, and fourth quarters of 2020 for the employee retention credit and qualified health plan expenses allocable to those wages generally expired for most employers on April 15, 2024. The period of limitations for making corrections to qualified wages paid in any quarter of 2021 for the employee retention credit and qualified health plan expenses allocable to those wages generally expired for most employers on April 15, 2025. Line 31b was used only when correcting the third and fourth quarters of 2021 if your business was a recovery startup business. These instructions no longer discuss these lines. If you think that the period of limitations is still open for correcting your second, third, or fourth quarter 2020 Form 941, or all four quarters of 2021 Form 941, you can still file the April 2024 revision of Form 941-X to use lines 18a, 26a, 30, 31a, and 31b. If you're correcting the second quarter of 2020 because you think the period of limitations is still open and you also need to correct qualified wages paid March 13 through March 31, 2020, see [Period of limitations to make certain corrections expired; Form 941-X, lines 24, 33a, 33b, and 34 are reserved for future use](#) under *Reminders*, later.

Line 32 was used only when correcting qualified wages paid in the second, third, or fourth quarter of 2020, or the first quarter of 2021, for the work opportunity tax credit for qualified tax-exempt organizations that hire eligible unemployed veterans (Form 5884-C). The period of limitations for making corrections to line 32 for the second, third, or fourth quarter of 2020 generally expired for most employers on April 15, 2024. The period of limitations for making corrections to line 32 for the first quarter of 2021 generally expired for most employers on April 15, 2025. These instructions no longer discuss this line. If you think that the period of limitations is still open for correcting your second, third, or fourth quarter 2020 Form 941, or the first quarter of 2021 Form 941, you can still file the April 2024 revision of Form 941-X to use line 32.

Reminders



If a line on Form 941-X doesn't apply to you, leave it blank. If you're correcting a quarter that began before April 1, 2021, you must leave blank lines 18b, 18c, 18d, 26b, 26c, 35, 36, 37, 38, 39, and 40.



Unless otherwise noted, references throughout these instructions to Form W-2 include Forms W-2AS, W-2CM, W-2GU, W-2VI, and 499R-2/ W-2PR; references to Form W-2c include Form 499R-2c/ W-2cPR; references to Form W-3 include Form W-3SS and Form W-3 (PR); and references to Form W-3c include Form W-3C (PR).

Period of limitations to make certain corrections expired; Form 941-X, lines 24, 33a, 33b, and 34 are reserved for future use. Lines 24, 33a, 33b, and 34 are reserved for future use because the period of limitations for correcting these lines has generally expired for most employers. Generally, you may correct overreported taxes on a previously filed Form 941 if you file Form 941-X within 3 years of the date Form 941 was filed or 2 years from the date you paid the tax reported on Form 941, whichever is later. You may correct underreported taxes on a previously filed Form 941 if you file Form 941-X within 3 years of the date the Form 941 was filed. We call each of these time frames a period of limitations. For purposes of the period of limitations, Forms 941 for a calendar year are considered filed on April 15 of the succeeding year if filed before that date. For an example of the period of limitations, see [Is There a Deadline for Filing Form 941-X](#), later. Before using any line on Form 941-X, you must consider if the period of limitations, as described above, is still open for the quarter that you're correcting.

Lines 24 and 33b were previously used to correct the deferred amount of the employer share of social security tax for the second, third, and fourth quarters of 2020 and/or the deferred amount of the employee share of social security tax for the third and fourth quarters of 2020. The period of limitations for making corrections to the deferred amount of the employer or employee share of social security tax generally expired for most employers on April 15, 2024. These instructions no longer discuss these deferrals. If you think that the period of limitations is still open for correcting your second, third, or fourth quarter 2020 Form 941, you can still file the April 2023 revision of Form 941-X to use lines 24 and 33b.

Lines 33a and 34 were used only when correcting qualified wages paid March 13 through March 31, 2020, for the employee retention credit and qualified health plan expenses allocable to those wages on a Form 941 filed for the second quarter of 2020. The period of limitations for making corrections to qualified wages paid March 13 through March 31, 2020, for the employee retention credit and qualified health plan expenses allocable to those wages generally expired for most employers on April 15, 2024. These instructions no longer discuss these lines. If you think that the period of limitations is still open for correcting your second quarter 2020 Form 941, you can still file the April 2023 revision of Form 941-X to use lines 33a and 34.

The COVID-19 related credit for qualified sick and family leave wages is limited to leave taken after March 31, 2020, and before October 1, 2021, and can no longer be claimed on Form 941. Generally, the credit for qualified sick and family leave wages, as enacted under the Families First Coronavirus Response Act (FFCRA) and amended and extended by the COVID-related Tax Relief Act of 2020, for leave taken after March 31, 2020, and before April 1, 2021, and the credit for qualified sick and family leave wages under sections 3131, 3132, and 3133 of the Internal Revenue Code, as enacted under the American Rescue Plan Act of 2021 (the ARP), for leave taken after March 31, 2021, and before October 1, 2021, have expired. However, employers that pay qualified sick and family leave wages in a later quarter

for leave taken after March 31, 2020, and before October 1, 2021, are eligible to claim a credit for qualified sick and family leave wages paid in that quarter. Effective for tax periods beginning after December 31, 2023, the lines used to claim the credit for qualified sick and family leave wages were removed from Form 941 because it would be extremely rare for an employer to pay wages after December 31, 2023, for qualified sick and family leave taken after March 31, 2020, and before October 1, 2021. Instead, if you're eligible to claim the credit for qualified sick and family leave wages because you paid the wages after December 31, 2023, for an earlier applicable leave period, file Form 941-X to claim the credit for qualified sick and family leave wages for the quarter that you paid the wages after you file Form 941. Filing a Form 941-X before filing a Form 941 for the quarter may result in errors or delays in processing your Form 941-X.

You will also continue to use Form 941-X to make corrections to the credit for qualified sick and family leave wages for earlier quarters if the period of limitations is still open. Corrections to amounts reported on Form 941, lines 5a(i), 5a(ii), 11b, 13c, 19, and 20, for the credit for qualified sick and family leave wages for leave taken after March 31, 2020, and before April 1, 2021, are reported on Form 941-X, lines 9, 10, 17, 25, 28, and 29, respectively. Corrections to amounts reported on Form 941, lines 11d, 13e, 23, 24, 25, 26, 27, and 28, for the credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021, are reported on Form 941-X, lines 18b, 26b, 35, 36, 37, 38, 39, and 40, respectively.

Credit for COBRA premium assistance payments is limited to periods of coverage beginning on or after April 1, 2021, through periods of coverage beginning on or before September 30, 2021. Section 9501 of the ARP provides for COBRA premium assistance in the form of a full reduction in the premium otherwise payable by certain individuals and their families who elect COBRA continuation coverage due to a loss of coverage as the result of a reduction in hours or an involuntary termination of employment (assistance eligible individuals). This COBRA premium assistance was available for periods of coverage beginning on or after April 1, 2021, through periods of coverage beginning on or before September 30, 2021. A premium payee was entitled to the COBRA premium assistance credit at the time an eligible individual elects coverage. Therefore, other than in rare circumstances, due to the COBRA notice and election period requirements (generally, employers have 60 days to provide notice and assistance eligible individuals have 60 days to elect coverage), the first quarter of 2022 was the last quarter in which employers may have been eligible to claim the COBRA premium assistance credit on Form 941. Employers eligible to claim the COBRA premium assistance credit after March 31, 2022, must file Form 941-X to claim the credit.

For more information on COBRA premium assistance payments and the credit, see Notice 2021-31, 2021-23 I.R.B. 1173, available at [IRS.gov/irb/2021-23_IRB#NOT-2021-31](https://www.irs.gov/irb/2021-23_IRB#NOT-2021-31); and Notice 2021-46, 2021-33 I.R.B. 303, available at [IRS.gov/irb/2021-33_IRB#NOT-2021-46](https://www.irs.gov/irb/2021-33_IRB#NOT-2021-46).

Corrections to amounts reported on Form 941, lines 11e, 11f, and 13f, for the COBRA premium assistance credit are reported on Form 941-X, lines 18c, 18d, and 26c, respectively.



If you claimed the credit for qualified sick and family leave wages for leave taken after March 31, 2020, and before April 1, 2021, and you make any corrections on Form 941-X to amounts used to figure this credit, you'll need to refigure the amount of this credit using [Worksheet 1](#). You'll also use this worksheet to figure this credit if you're claiming it for the first time on Form 941-X. If you claimed the credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021, and you make any corrections on Form 941-X to amounts used to figure this credit, you'll need to refigure the amount of this credit using [Worksheet 2](#). You'll also use this worksheet to figure this credit if you're claiming it for the first time on Form 941-X. If you claimed the COBRA premium assistance credit and you make any corrections on Form 941-X to amounts used to figure this credit, you'll need to refigure the amount of this credit using [Worksheet 3](#). You'll also use this worksheet to figure this credit if you're claiming it for the first time on Form 941-X.

Form 941-SS discontinued after 2023. Form 941-SS, Employer's QUARTERLY Federal Tax Return—American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands, was discontinued after the fourth quarter of 2023. Instead, employers in these U.S. territories file Form 941 or, if you prefer your form and instructions in Spanish, you can file Form 941 (sp). Form 941-X is still used to correct a Form 941-SS filed for the fourth quarter of 2023 and earlier quarters if the period of limitations is still open.

Form 941-PR discontinued after 2023. Form 941-PR, Planilla para la Declaración Federal TRIMESTRAL del Patrono, was discontinued after the fourth quarter of 2023. Instead, employers in Puerto Rico file Form 941 or, if you prefer your form and instructions in Spanish, you can file Form 941 (sp). If you're correcting a Form 941-PR filed for the fourth quarter of 2023 or an earlier quarter, you should file Form 941-X (PR). However, you will use Form 941-X or Form 941-X (sp) to correct a Form 941 or Form 941 (sp), respectively, filed for the first quarter of 2024 or later quarters.

Qualified small business payroll tax credit for increasing research activities. For tax years beginning before January 1, 2023, a qualified small business may elect to claim up to \$250,000 of its credit for increasing research activities as a payroll tax credit. The Inflation Reduction Act of 2022 (the IRA) increases the election amount to \$500,000 for tax years beginning after December 31, 2022. The payroll tax credit election must be made on or before the due date of the originally filed income tax return (including extensions). The portion of the credit used against payroll taxes is allowed in the first calendar quarter beginning after the date that the qualified small business filed its income tax return. The election and determination of the credit amount that will be used against the employer's payroll taxes are made on Form 6765, Credit for Increasing Research Activities. The

amount from Form 6765 must then be reported on Form 8974, Qualified Small Business Payroll Tax Credit for Increasing Research Activities.

For quarters beginning before January 1, 2023, the payroll tax credit can be used only against the employer share of social security tax for the quarter and any remaining credit is carried forward to the next quarter. Starting in the first quarter of 2023, the payroll tax credit is first used to reduce the employer share of social security tax up to \$250,000 per quarter and any remaining credit reduces the employer share of Medicare tax for the quarter. Any remaining credit, after reducing the employer share of social security tax and the employer share of Medicare tax, is then carried forward to the next quarter. Form 8974 is used to determine the amount of the credit that can be used in the current quarter. Corrections to this credit are made on Form 941-X, line 16. If you make a correction to Form 941-X, line 16, you must attach a corrected Form 8974. For more information, see the Instructions for Form 8974 and go to [IRS.gov/ResearchPayrollTC](#).

Form 941-X is filed to correct Form 941 or Form 941-SS. Unless otherwise noted, references to Form 941 on Form 941-X and in these instructions also apply to a Form 941-SS filed for quarters beginning before January 1, 2024.

Forms in Spanish. Many forms and instructions discussed in these instructions have Spanish-language versions available for employers and employees. Some examples include Form 941 (sp), Form 944 (sp), Form SS-4 (sp), Form W-4 (sp), and Form W-9 (sp). Although these instructions don't reference Spanish-language forms and instructions in each instance that one is available, you can see Pub. 15 (sp) or go to [IRS.gov/SpanishForms](#) to determine if a Spanish-language version is available.

Payroll tax credit for certain tax-exempt organizations affected by qualified disasters. Section 303(d) of the Taxpayer Certainty and Disaster Tax Relief Act of 2020 allows for a payroll tax credit for certain tax-exempt organizations affected by certain qualified disasters not related to COVID-19. This credit is claimed on Form 5884-D. Form 5884-D is filed after the Form 941 for the quarter for which the credit is being claimed has been filed. If applicable to the quarter that you're correcting, you'll enter the credit claimed on Form 5884-D on [Worksheet 1](#) to figure your credit for qualified sick and family leave wages for leave taken before April 1, 2021. For more information about this credit, go to [IRS.gov/Form5884D](#).

Employee consents to support a claim for refund. Rev. Proc. 2017-28, 2017-14 I.R.B. 1061, available at [IRS.gov/irb/2017-14_IRB#RP-2017-28](#), provides guidance to employers on the requirements for employee consents used by an employer to support a claim for refund of overcollected social security tax and Medicare tax. The revenue procedure clarifies the basic requirements for both a request for employee consent and for the employee consent, and permits a consent to be requested, furnished, and retained in an electronic format as an alternative to a paper format. The revenue

procedure also contains guidance concerning when an employer may claim a refund of only the employer share of overcollected social security tax and Medicare tax. The revenue procedure requires that any request for consent include an Additional Medicare Tax notice indicating that any claim on the employee's behalf won't include a claim for overpaid Additional Medicare Tax.

Correcting federal income tax withheld. Generally, you may correct federal income tax withholding errors only if you discovered the errors in the same calendar year you paid the wages. In addition, for an overcollection, you may correct federal income tax withholding only if you also repaid or reimbursed the employees in the same year.

For prior years, you may only correct administrative errors to federal income tax withholding (that is, errors in which the amount reported on Form 941, line 3, isn't the amount you actually withheld from an employee's wages) and errors for which section 3509 rates apply. See section 13 of Pub. 15, Employer's Tax Guide, for more information about corrections during the calendar year and about administrative errors. See section 2 of Pub. 15 for more information about section 3509. If section 3509 rates apply, see the instructions for [lines 19–22](#), later.



Only transposition or math errors involving the inaccurate reporting of the amount withheld are administrative errors.

You can't file a Form 941-X to correct federal income tax withholding for prior years for nonadministrative errors. In other words, you can't correct federal income tax actually withheld from an employee in a prior year if you discover that you didn't withhold the right amount. For example, you can't correct federal income tax withheld in a prior year because you used the wrong income tax withholding table or you didn't treat a payment correctly as taxable or nontaxable. Similarly, if you paid federal income tax in a prior year on behalf of your employee, rather than deducting it from the employee's pay (which resulted in additional wages subject to tax), and in a subsequent year you determine that you incorrectly calculated the amount of tax, you can't correct the federal income tax withholding. However, you must still correct the amount of wages you reported on Form 941 and Form W-2, Wage and Tax Statement, for a prior year by filing Form 941-X and Form W-2c, Corrected Wage and Tax Statement, respectively. You'll report the correct wages on Form 941-X, line 6, column 1.



The amount actually withheld is reflected on payroll information or on Form W-2, which can be used by the employee to claim a credit for withholding for individual income tax return purposes.

Correcting Additional Medicare Tax withholding and wages and tips subject to Additional Medicare Tax withholding. Wages and tips subject to Additional Medicare Tax withholding are reported on Form 941, line 5d. Certain errors discovered on a previously filed Form 941 are corrected on Form 941-X, line 13. However, you can't file a Form 941-X to correct the wrong amount of Additional Medicare Tax actually withheld from an employee in a prior year, including any amount you paid on behalf of your employee rather than deducting it from

the employee's pay (which resulted in additional wages subject to tax). See the instructions for [line 13](#), later, for more information on the types of errors that can be corrected and how the correction is reported on Form 941-X. For more information about Additional Medicare Tax withholding, see the Instructions for Form 941 or go to [IRS.gov/ADMTfaqs](https://www.irs.gov/ADMTfaqs).

You may need to attach Schedule R (Form 941) to your Form 941-X. If you were required to file Schedule R (Form 941), Allocation Schedule for Aggregate Form 941 Filers, when you filed Form 941, you must complete Schedule R (Form 941) when correcting an aggregate Form 941. Schedule R (Form 941) is completed only for those clients and customers who have corrections reported on Form 941-X. Schedule R (Form 941) is filed as an attachment to Form 941-X.

Approved section 3504 agents and certified professional employer organizations (CPEOs) must complete and file Schedule R (Form 941) when filing an aggregate Form 941. Aggregate Forms 941 are filed by agents approved by the IRS under section 3504. To request approval to act as an agent for an employer, the agent files Form 2678 with the IRS. Aggregate Forms 941 are also filed by CPEOs approved by the IRS under section 7705. To become a CPEO, the organization must apply through the IRS Online Registration System at [IRS.gov/CPEO](https://www.irs.gov/CPEO). CPEOs file Form 8973, Certified Professional Employer Organization/Customer Reporting Agreement, to notify the IRS that they started or ended a service contract with a customer.

Other third-party payers that file aggregate Forms 941, such as non-certified PEOs, must complete and file Schedule R (Form 941) if they have clients that are claiming the qualified small business payroll tax credit for increasing research activities, the credit for qualified sick and family leave wages, and/or the COBRA premium assistance credit. If you're an other third-party payer that didn't file Schedule R (Form 941) with Form 941 because you didn't meet these requirements, but are now filing Form 941-X to report these credits for your clients, then you must now file Schedule R (Form 941) and attach it to Form 941-X.

See the March 2022 revision of the Instructions for Form 941 for information about when a third party is considered the person to whom COBRA premium assistance payments are payable.

General Instructions: Understanding Form 941-X

What Is the Purpose of Form 941-X?



References to federal income tax withholding don't apply to employers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands (CNMI), the U.S. Virgin Islands (USVI), and Puerto Rico unless you have employees who are subject to U.S. income tax withholding.

Use Form 941-X to correct errors on a Form 941 that you previously filed. Use Form 941-X to correct:

- Wages, tips, and other compensation;

- Federal income tax withheld from wages, tips, and other compensation;
- Taxable social security wages;
- Taxable social security tips;
- Taxable Medicare wages and tips;
- Taxable wages and tips subject to Additional Medicare Tax withholding;
- Qualified small business payroll tax credit for increasing research activities;
- Amounts reported on Form 941 for the credit for qualified sick and family leave wages for leave taken after March 31, 2020, and before April 1, 2021, including adjustments to Form 941, lines 5a(i), 5a(ii), 11b, 13c, 19, and 20;
- Amounts reported on Form 941 for the credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021, including adjustments to Form 941, lines 11d, 13e, 23, 24, 25, 26, 27, and 28; and
- Amounts reported on Form 941 for the COBRA premium assistance credit, for periods of coverage beginning on or after April 1, 2021, through periods of coverage beginning on or before September 30, 2021, including adjustments to Form 941, lines 11e, 11f, and 13f.

Use Form 843, Claim for Refund and Request for Abatement, to request a refund or abatement of assessed interest or penalties. Don't request a refund or abatement of assessed interest or penalties on Form 941 or 941-X.

TIP We use the terms “correct” and “corrections” on Form 941-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. See Rev. Rul. 2009-39 for examples of how the interest-free adjustment and claim for refund rules apply in 10 different situations. You can find Rev. Rul. 2009-39, 2009-52 I.R.B. 951, at [IRS.gov/irb/2009-52_IRB#RR-2009-39](https://www.irs.gov/irb/2009-52_IRB#RR-2009-39).

When you discover an error on a previously filed Form 941, you must:

- Correct that error using Form 941-X;
- File a separate Form 941-X for each Form 941 that you're correcting; and
- Generally, file Form 941-X separately. Don't file Form 941-X with Form 941. However, if you didn't previously file Form 941 because you mistakenly treated your employees as nonemployees, you may have to file Form 941-X with Form 941. See the instructions for [line 42](#), later.

If you didn't file a Form 941 for one or more quarters, don't use Form 941-X. Instead, file Form 941 for each of those quarters. Also, see [When Should You File Form 941-X](#), later. However, if you didn't file Forms 941 because you improperly treated workers as independent contractors or nonemployees and are now reclassifying them as employees, see the instructions for [line 42](#), later.



Unless otherwise specified in these instructions, an underreported employment tax credit should be treated like an overreported tax amount. An overreported employment tax credit 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](#), later.

Report the correction of underreported and overreported tax amounts for the same tax period on a single Form 941-X, unless you're requesting a refund or abatement. If you're requesting a refund or abatement and are correcting both underreported and overreported tax amounts, file one Form 941-X correcting the underreported tax amounts only and a second Form 941-X correcting the overreported tax amounts.

You'll use the 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 Form 941 for the period during which you file Form 941-X. However, see the [Caution](#) under *Is There a Deadline for Filing Form 941-X*, later, if you're correcting overreported tax amounts during the last 90 days of a period of limitations. You'll use the claim process if you overreported employment taxes and are requesting a refund or abatement of the overreported tax amount. Follow the chart on page 6 of Form 941-X for help in choosing whether to use the adjustment process or the claim process. Be sure to give us a detailed explanation on line 43 for each correction that you show on Form 941-X.

Continue to report current quarter fractions of cents, third-party sick pay, tips, and group-term life insurance on Form 941, lines 7–9.

You have additional requirements to complete when filing Form 941-X, such as certifying that you filed (or will file) all applicable Forms W-2 and Forms W-2c with the Social Security Administration (SSA). For corrections of overreported federal income tax, social security tax, Medicare tax, or Additional Medicare Tax, you must make any certifications that apply to your situation.



Don't use Form 941-X to correct Form CT-1, 943, 944, or 945. Instead, use the “X” form that corresponds to those forms (Form CT-1 X, 943-X, 944-X, or 945-X).

Where Can You Get Help?



For quarters beginning after December 31, 2023, Pub. 15 is used by all employers, including employers in the U.S. territories. Pub. 80, *Federal Tax Guide for Employers in the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands*, is discontinued, but you may still need to reference the Pub. 80 that was applicable for the tax year that you're correcting.

For help filing Form 941-X or for questions about federal employment taxes and tax corrections, you can:

- Go to [IRS.gov/EmploymentTaxes](https://www.irs.gov/EmploymentTaxes) and [IRS.gov/CorrectingEmploymentTaxes](https://www.irs.gov/CorrectingEmploymentTaxes);
- See Pub. 15 for correcting Form 941, or Pub. 80 for correcting Form 941-SS; or

- Call the IRS Business and Specialty Tax Line at 800-829-4933 or 800-829-4059 (TDD/TTY for persons who are deaf, hard of hearing, or have a speech disability), Monday–Friday from 7:00 a.m. to 7:00 p.m. local time (Alaska and Hawaii follow Pacific time; employers in Puerto Rico receive service from 8:00 a.m. to 8:00 p.m. local time); or call 267-941-1000 if you're outside the United States (toll call), Monday–Friday from 6:00 a.m. to 11:00 p.m. Eastern time.

See also [How Can You Get Forms, Instructions, and Publications From the IRS](#), later.

When Should You File Form 941-X?

File Form 941-X when you discover an error on a previously filed Form 941.

However, if your only errors on Form 941 relate to the number of employees who received wages (Form 941, line 1) or to federal tax liabilities reported on Form 941, Part 2, or on Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors, don't file Form 941-X. For more information about correcting federal tax liabilities reported on Form 941, Part 2, or on Schedule B (Form 941), see the Instructions for Schedule B (Form 941).

Due dates. The due date for filing Form 941-X depends on when you discover an error and if you underreported or overreported tax. If you underreported tax, see [Underreported tax](#), later. For overreported tax amounts, you may choose to either make an interest-free adjustment or file a claim for refund or abatement. If you're correcting overreported tax amounts, see [Overreported tax—Adjustment process](#) or [Overreported tax—Claim process](#), later.

If any due date falls on a Saturday, Sunday, or legal holiday, you may file Form 941-X on the next business day. If we receive Form 941-X after the due date, we will treat Form 941-X as filed on time if the envelope containing Form 941-X is properly addressed, contains sufficient postage, and is postmarked by the U.S. Postal Service (USPS) on or before the due date, or sent by an IRS-designated private delivery service (PDS) on or before the due date. If you don't follow these guidelines, we will consider Form 941-X filed when it is actually received. See Pub. 15 for more information on legal holidays. For more information about PDSs, see [Where Should You File Form 941-X](#), later.

Underreported tax. If you're correcting underreported tax, you must file Form 941-X by the due date of the return for the return period in which you discovered the error and **pay** the amount you owe **by the time you file**. Doing so will generally ensure that your correction is interest free and not subject to failure-to-pay (FTP) or failure-to-deposit (FTD) penalties. See [What About Penalties and Interest](#), later. For details on how to make a payment, see the instructions for [line 27](#), later.

If Form 941-X is filed late (after the due date of the return for the return period in which you discovered the error), you must attach an amended Schedule B (Form 941) to Form 941-X. Otherwise, the IRS may assess an "averaged" FTD penalty. See *"Averaged" FTD penalty* in section 11 of Pub. 15 for more information about

"averaged" FTD penalties. The total tax reported on the "Total liability for the quarter" line of Schedule B (Form 941) must match the corrected tax (Form 941, line 12, combined with any correction entered on Form 941-X, line 23) for the quarter, less any previous abatements and interest-free tax assessments.

If you discover an error in . . .	Form 941-X is due . . .
1. January, February, March	April 30
2. April, May, June	July 31
3. July, August, September	October 31
4. October, November, December	January 31

The dates shown in the table above apply only to corrections of underreported amounts. If any due date falls on a Saturday, Sunday, or legal holiday, you may file Form 941-X on the next business day.

Example—You owe tax. On July 11, 2025, you discover that you underreported \$10,000 of social security and Medicare wages on your 2025 first quarter Form 941. File Form 941-X and pay the amount you owe by October 31, 2025, because you discovered the error in the third quarter of 2025, and October 31, 2025, is the due date for that quarter. If you file Form 941-X before October 31, 2025, pay the amount you owe by the time you file.

TIP *The due date for filing the adjusted return is determined by the type of return (Form 941 or Form 944) being corrected, without regard to your current filing requirements. Therefore, if you're currently filing Form 941 and you're correcting a previously filed Form 944, you must file Form 944-X by January 31 of the year following the year you discover the error.*

Overreported tax—Adjustment process. If you overreported tax on Form 941 and choose to apply the credit to Form 941 or Form 944, file an adjusted return on Form 941-X soon after you discover the error but more than 90 days before the period of limitations on the credit or refund for Form 941 expires. See [Is There a Deadline for Filing Form 941-X](#), later.

Overreported tax—Claim process. If you overreported tax on Form 941, you may choose to file a claim for refund or abatement on Form 941-X any time before the period of limitations on credit or refund expires on Form 941. If you also need to correct any underreported tax amounts, you must file another Form 941-X reporting only corrections to the underreported amounts. See [Is There a Deadline for Filing Form 941-X?](#) next.

CAUTION *You may not file a refund claim to correct federal income tax or Additional Medicare Tax actually withheld from employees.*

Is There a Deadline for Filing Form 941-X?

Generally, you may correct overreported taxes on a previously filed Form 941 if you file Form 941-X within 3 years of the date Form 941 was filed or 2 years from the date you paid the tax reported on Form 941, whichever is later. You may correct underreported taxes on a previously

filed Form 941 if you file Form 941-X within 3 years of the date the Form 941 was filed. We call each of these time frames a period of limitations. For purposes of the period of limitations, Forms 941 for a calendar year are considered filed on April 15 of the succeeding year if filed before that date.

Example. You filed your 2023 fourth quarter Form 941 on January 25, 2024, and payments were timely made. The IRS treats the return as if it were filed on April 15, 2024. On January 29, 2027, you discover that you overreported social security and Medicare wages on that form by \$350. To correct the error, you must file Form 941-X by April 15, 2027, which is the end of the period of limitations for Form 941, and use the claim process.



If you file Form 941-X to correct overreported tax amounts in the last 90 days of a period of limitations, you must use the claim process. You can't use the adjustment process. If you're also correcting underreported tax amounts, you must file another Form 941-X to correct the underreported tax amounts using the adjustment process and pay any tax due.

Where Should You File Form 941-X?

You're encouraged to file Form 941-X electronically. For more information, go to [IRS.gov/EmploymentEfile](https://www.irs.gov/employmentefile). If you prefer to mail a paper Form 941-X, send your completed Form 941-X to the address shown next.

IF you're in . . .	THEN use this address . . .
Connecticut, Delaware, District of Columbia, Florida, 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 45999-0005
Alabama, Alaska, Arizona, Arkansas, California, Colorado, 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 84201-0005
No legal residence or principal place of business in any state	Internal Revenue Service P.O. Box 409101 Ogden, UT 84409
Special filing address 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 84201-0005

PDSs can't deliver to P.O. boxes. You must use the USPS to mail an item to a P.O. box address. Go to [IRS.gov/PDS](https://www.irs.gov/PDS) for the current list of PDSs. If you file Form 941-X using a PDS, send it to the following address.

Ogden - Internal Revenue Submission Processing Center
1973 Rulon White Blvd.
Ogden, UT 84201

Use this address even if your business is located in a state that files in Cincinnati.

How Should You Complete Form 941-X?

Use a Separate Form 941-X for Each Quarter You're Correcting

Use a separate Form 941-X for each Form 941 that you're correcting. For example, if you found errors on your Forms 941 for the third and fourth quarters of 2024, file one Form 941-X to correct the 2024 third quarter Form 941 and file a second Form 941-X to correct the 2024 fourth quarter Form 941.

Employer Identification Number (EIN), Name, and Address

Enter your EIN, name, and address in the spaces provided. Also enter your name and EIN on the top of pages 2, 3, 4, and 5, and on any attachments. If your address has changed since you filed your Form 941, enter the corrected information and the IRS will update your address of record. Be sure to write your name, EIN, "Form 941-X," the calendar quarter you're correcting (for example, "Quarter 2"), and the calendar year of the quarter you're correcting on the top of any attachments.

Return You're Correcting

In the box at the top of page 1, check the type of return (Form 941 or Form 941-SS) you're correcting. Check the appropriate box for the one quarter you're correcting. Enter the calendar year of the Form 941 you're correcting. Enter the quarter and calendar year on pages 2, 3, 4, and 5.

Enter the Date You Discovered Errors

You **must** enter the date you discovered errors. You discover an error when you have enough information to be able to correct it. If you're reporting several errors that you discovered at different times, enter the earliest date you discovered them here. Report any subsequent dates and related errors on line 43.

Must You Make an Entry on Each Line?

You must provide all of the information requested at the top of page 1 of Form 941-X. You must check one box (but not both) in Part 1. In Part 2, you must check the box on line 3 and any applicable boxes on lines 4 and 5. In Part 3, if any line doesn't apply, leave it blank. Complete Parts 4 and 5 as instructed.

How Should You Report Negative Amounts?

Form 941-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’re 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 941-X?

You can help the IRS process Form 941-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, even if it is zero. Don’t round entries to whole dollars.
- Complete all five pages and sign Form 941-X on page 5.
- Staple multiple sheets in the upper-left corner.

What About Penalties and Interest?

Generally, your correction of an underreported tax amount won’t be subject to an FTP penalty, an FTD penalty, or interest if you:

- File on time (by the due date of Form 941 for the quarter in which you discover the error),
- **Pay** the amount shown on line 27 **by the time you file** Form 941-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 any of the following apply.

- The amounts underreported relate to an issue that was raised in an examination of a prior period.
- You knowingly underreported your employment tax liability.
- You received a notice and demand for payment.
- You received a notice of determination under section 7436.

If you receive a notice about a penalty after you file this return, reply to the notice with an explanation and we will determine if you meet the reasonable-cause criteria. Don’t attach an explanation when you file your return.

Overview of the Process

To correct a previously filed Form 941, use Form 941-X to file either an adjusted employment tax return or a claim for refund or abatement. The adjustment process and the claim process are outlined below.

If you underreported the tax. If you underreported the tax on a previously filed Form 941, check the box on line 1 and **pay** any additional amount you owe **by the time you file** Form 941-X. For details on how to make a payment, see the instructions for [line 27](#), later.

Example—You underreported employment taxes.

On July 11, 2025, you discover an error that results in additional tax on your 2024 third quarter Form 941. File Form 941-X by October 31, 2025, and pay the amount you owe by the time you file. See [When Should You File Form 941-X](#), earlier. Don’t attach Form 941-X to your 2025 third quarter Form 941.

If you overreported the tax. If you overreported the tax on a previously filed Form 941, you may **choose** one of the following options.

- **Use the adjustment process.** Check the box on line 1 to apply any credit (negative amount) from line 27 to Form 941 for the quarter during which you file Form 941-X.
- **Use the claim process.** Check the box on line 2 to file a claim on Form 941-X requesting a refund or abatement of the amount shown on line 27.



To ensure that the IRS has enough time to process a credit for an **overreporting tax adjustment** in the quarter during which you file Form 941-X, you’re encouraged to file Form 941-X correcting the overreported tax amount in the first 2 months of a quarter. For example, if you discover an overreported tax amount in March, June, September, or December, you may want to file Form 941-X in the first 2 months of the next quarter. However, there must be 90 days remaining on the period of limitations when you file Form 941-X. See the [Caution](#) under Is There a Deadline for Filing Form 941-X, earlier. This should ensure that the IRS will have enough time to process Form 941-X so the credit will be posted before you file Form 941, thus avoiding an erroneous balance due notice from the IRS. See the example below.

Example—You want your overreported tax applied as a credit to Form 941. On September 15, 2025, you discover you overreported your tax on your 2024 fourth quarter Form 941 and want to choose the adjustment process. To allow the IRS enough time to process the credit, you file Form 941-X on October 6, 2025, and take the credit on your fourth quarter 2025 Form 941.



If you currently file Form 944 and you’re making a correction to a previously filed Form 941 that will be claimed as a credit on Form 944, file Form 941-X before December in any year before the expiration of the period of limitations for the previously filed Form 941. In the year that the period of limitations for the previously filed Form 941 expires, file Form 941-X at least 90 days before the expiration date.

Specific Instructions:

Part 1: Select ONLY One Process

Because Form 941-X may be used to file either an adjusted employment tax return or a claim for refund or abatement, you **must** check one box on either line 1 or line 2. Don’t check both boxes.

Correcting an employment tax credit. For lines 1 and 2, if you underreported an employment tax credit, treat it like you overreported a tax amount. If you overreported an employment tax credit, treat it like you underreported a tax amount. If you’re filing Form 941-X to adjust only an employment tax credit and you’re not correcting any overreported taxes on Form 941-X, lines 6–13, skip lines 4 and 5.

1. Adjusted Employment Tax Return

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

If you're correcting both underreported tax amounts and overreported tax amounts on this form, you **must** check this box. If you check this box, any negative amount shown on line 27 will be applied as a credit (tax deposit) to your Form 941 or Form 944 for the period in which you're filing this form. See [Example—You want your overreported tax applied as a credit to Form 941](#), earlier.

If you owe tax. Pay the amount shown on line 27 by the time you file Form 941-X. Generally, you won't be charged interest if you file on time, pay on time, enter the date you discovered the error, and explain the correction on line 43.

If you have a credit. You overreported employment taxes (you have a negative amount on line 27) and want the IRS to apply the credit to Form 941 or Form 944 for the period during which you filed Form 941-X. The IRS will apply your credit on the first day of the Form 941 or Form 944 period during which you filed Form 941-X. However, the credit you show on Form 941-X, line 27, may not be fully available on your Form 941 or Form 944 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 941 or Form 944 was reduced because of unpaid taxes, penalties, or interest.



Don't check the box on line 1 if you're correcting overreported tax amounts and the period of limitations on credit or refund for Form 941 will expire within 90 days of the date you file Form 941-X. See [Is There a Deadline for Filing Form 941-X](#), earlier.

2. Claim

Check the box on line 2 to use the claim process if you're correcting **overreported tax amounts only** and you're claiming a refund or abatement for the negative amount (credit) shown on line 27. Don't check this box if you're correcting any underreported tax amounts on this form.

You must check the box on line 2 if you have a credit (a negative amount on line 27) and the period of limitations on credit or refund for Form 941 will expire within 90 days of the date you file Form 941-X. See [Is There a Deadline for Filing Form 941-X](#), earlier.

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

Unless the IRS corrects Form 941-X during processing or you owe other taxes, penalties, or interest, the IRS will refund the amount shown on line 27, plus any interest that applies.



You may not file a refund claim to correct federal income tax or Additional Medicare Tax actually withheld from employees.

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 tax amounts, complete line 3 only; skip lines 4 and 5 and go to Part 3. If your corrections relate to overreported tax amounts, other than corrections related to underreported employment tax credits, you have a duty to ensure 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:

- Repay or reimburse your employees for the overcollection of employee social security and Medicare taxes, or
- Obtain consents from your employees to file a claim on their behalf. See [Rev. Proc. 2017-28](#) for guidance on the requirements for both a request for employee consent and for the employee consent.

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 with the SSA, as required, showing your employees' correct wage and tax amounts. See the General Instructions for Forms W-2 and W-3 for detailed information about filing requirements.

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 941-X don't change amounts shown on those forms. For example, if your only correction to Form 941 involves misstated tax adjustments, which don't impact the amounts reported on your employees' Forms W-2 (see the instructions for [line 15](#), later), check the box on line 3 to certify that you already filed all required Forms W-2 and W-2c with the SSA. In this situation, you're certifying that you don't need to file Form W-2c because you already filed a correct Form W-2.

4. Certifying Overreporting Adjustments

If you overreported federal income tax, social security tax, Medicare tax, or Additional 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 couldn't locate employees or secure the statements of the remaining employees, check all applicable boxes. Provide a summary on line 43 of the amount of the corrections both for the employees who provided written statements and for those who didn't.

4a. Check the box on line 4a if your overreported amount includes each affected employee share of overcollected taxes. You're certifying that you repaid or reimbursed the employee share of current and prior year taxes and you received written statements from the employees stating that they didn't and won't receive a refund or credit for the prior year taxes. You're certifying that you adjusted federal income tax or Additional Medicare Tax withheld from employees for the current calendar year only. Don't send these statements to the IRS. Keep them for your records. Generally, all employment tax records must be kept for at least 4 years. Records related to qualified sick leave wages and qualified family leave wages for leave taken

after March 31, 2021, and before October 1, 2021, should be kept for at least 6 years. Copies must be submitted to the IRS if requested.

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 didn't 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, Medicare tax, or Additional Medicare Tax that you didn't withhold from your employees.

5. Certifying Claims

If you're filing a claim for refund or abatement of overreported federal income tax, social security tax, Medicare tax, or Additional 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 couldn't locate employees or secure the statements or consents of the remaining employees, check all applicable boxes. Provide a summary on line 43 of the amount of the corrections for both the employees who provided statements or consents and for those who didn't.



You can't file a refund claim to correct the incorrect amount of federal income tax or Additional Medicare Tax actually withheld from employees in a prior year. If you request their consent to file a claim for social security tax or Medicare tax, you must tell your employees that you can't claim a refund of any Additional Medicare Tax on their behalf. See [Rev. Proc. 2017-28](#) for sample language to use in your request.

5a. Check the box on line 5a if your overreported tax includes each affected employee share of social security and Medicare taxes. You're certifying that you repaid or reimbursed the employees their shares of social security and Medicare taxes. For refunds of employee social security and Medicare taxes overcollected in prior years, you're certifying that you received written statements from those employees stating that they didn't and won't receive a refund or credit for the prior year taxes. Don't send these statements to the IRS. Keep them for your records. Generally, all employment tax records must be kept for at least 4 years. Records related to qualified sick leave wages and qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021, should be kept for at least 6 years. Copies must be submitted to the IRS if requested.

5b. Check the box on line 5b if your overreported tax includes each affected employee share of social security and Medicare taxes and you haven't yet repaid or reimbursed the employee share of taxes. You're 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 didn't and won't receive a refund or credit for the prior year taxes.

An employee consent must:

- Contain the name, address, and social security number (or truncated taxpayer identification number, when appropriate) of the employee;
- Contain the name, address, and EIN of the employer;
- Contain the tax period(s), the type of tax, and the amount of tax for which the consent is provided;
- Affirmatively state that the employee authorizes the employer to claim a refund for the overpayment of the employee share of tax;
- For amounts collected in a prior year, include the employee's written statement certifying that the employee hasn't made any previous claims (or the claims were rejected) and won't make any future claims for refund or credit of the amount of the overcollection;
- Identify the basis of the claim; and
- Be dated and contain the employee's signature under penalties of perjury. The penalties of perjury statement should be located immediately above the required signature.

Don't send these statements and consents to the IRS. Keep them for your records. Generally, all employment tax records must be kept for at least 4 years. Records related to qualified sick leave wages and qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021, should be kept for at least 6 years. Copies must be submitted to the IRS if requested.

In certain situations, you may not have repaid or reimbursed your employees or obtained their consents prior to 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 941-X, but don't check a box on line 5. Tell us on line 43 that you haven't repaid or reimbursed employees or obtained consents at the time you file the claim. However, you must repay or reimburse your employees and certify that you've done so before the IRS can allow 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 taxes. This applies when affected employees didn't give you consent to file a claim for refund for the employee share of social security and Medicare taxes, they couldn't be found, or they didn't 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, Medicare tax, or Additional Medicare Tax that you didn't withhold from your employees.

Part 3: Enter the Corrections for This Quarter



Employers in American Samoa, Guam, the CNMI, the USVI, and Puerto Rico must skip lines 6 and 7, unless you have employees who are subject to U.S. income tax withholding.

What Amounts Should You Report in Part 3?

On lines 6–13, columns 1 and 2, for each line you're correcting, show amounts for **all** of your employees, not just for those employees whose amounts you're correcting.

If a correction that you report in column 4 includes both underreported and overreported amounts (see the instructions for [line 41](#), later), give us details for each error on line 43.

Because special circumstances apply for lines 14–17, 18b–22, 25, 26b, 26c, 28, 29, and 35–40, read the instructions for each line carefully before entering amounts in the columns.

If any line doesn't apply to you, leave it blank.



If you previously adjusted or amended Form 941 by using Form 941-X 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're correcting the wages, tips, and other compensation you reported on Form 941, line 2, 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 doesn't apply to Form 941-SS.

If you or the IRS previously corrected the amount reported on Form 941, line 2, 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 \$9,000 as total wages, tips, and other compensation on line 2 of your 2025 first quarter Form 941. In May of 2025, you discovered that you had overlooked \$1,000 in tips for one of your employees. To correct the error, figure the difference on Form 941-X as shown.

Column 1 (corrected amount)	10,000.00
Column 2 (Form 941, line 2)	- 9,000.00
Column 3 (difference)	1,000.00

Example—Wages, tips, and other compensation decreased. You reported \$9,000 as wages, tips, and other compensation on line 2 of your 2025 first quarter Form 941. In May of 2025, you discovered that you included \$2,000 in wages for one of your employees twice. To correct the error, figure the difference on Form 941-X as shown.

Column 1 (corrected amount)	7,000.00
Column 2 (Form 941, line 2)	- 9,000.00
Column 3 (difference)	-2,000.00

Example—Auto allowance; wages, tips, and other compensation increased. You paid one of your

employees a \$500 monthly auto allowance from October through December 2024, and didn't treat the payments as taxable wages. In February 2025, you realized that the payments were wages because they weren't reimbursements of deductible business expenses that were substantiated and paid under an accountable plan. You correct the error by treating the auto allowance as wages subject to income, social security, and Medicare taxes. Report the additional \$1,500 of wages on Form 941-X, lines 6, 8, 12, and, if applicable, 13.

Be sure to explain the reasons for the corrections on line 43.



The quarterly amount on line 6, column 1, should be used to figure the annual amount to report on your Forms W-2 or Forms W-2c. This amount should also generally be used for any business expense deduction on your income tax return (or amended return) for wages paid.

7. Federal Income Tax Withheld From Wages, Tips, and Other Compensation

If you're correcting the federal income tax withheld from wages, tips, and other compensation you reported on Form 941, line 3, 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 doesn't apply to Form 941-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 if you discovered the errors in the same calendar year you paid the wages. In addition, for an overcollection, you may correct federal income tax withholding only if you also repaid or reimbursed the employees in the same year. For prior years, you may only correct administrative errors to federal income tax withholding (that is, errors in which the amount reported on Form 941, line 3, isn't the amount you actually withheld from an employee's wages) and errors for which section 3509 rates apply. Only transposition or math errors involving the inaccurate reporting of the amount withheld are administrative errors. See section 13 of Pub. 15 for more information about corrections during the calendar year and about administrative errors. See section 2 of Pub. 15 for more information about section 3509. If section 3509 rates apply, see the instructions for [lines 19–22](#), later.

You can't file a Form 941-X to correct federal income tax withholding for prior years for nonadministrative errors. In other words, you can't correct federal income tax actually withheld from an employee in a prior year if you discover that you didn't withhold the right amount. For

example, you can't correct federal income tax withheld in a prior year because you used the wrong income tax withholding table or you didn't treat a payment correctly as taxable or nontaxable. Similarly, if you paid federal income tax in a prior year on behalf of your employee, rather than deducting it from the employee's pay (which resulted in additional wages subject to tax), and in a subsequent year you determine that you incorrectly calculated the amount of tax, you can't correct the federal income tax withholding.

Example—Prior year nonadministrative error (failure to withhold federal 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 2024 but you withheld nothing. You discovered the error on March 10, 2025. You can't file Form 941-X to correct federal income tax withheld reported on your 2024 fourth quarter Form 941 because the error involves a previous year and the amount previously reported for the employee represents the actual amount withheld from the employee during 2024.

Example—Prior year administrative error (incorrectly reported amount of federal income tax actually withheld). You had three employees. In the fourth quarter of 2024, you withheld \$1,000 of federal income tax from Xavier Black, \$2,000 from Sophie Rose, and \$6,000 from Leo Wood. The total amount of federal income tax you withheld was \$9,000. You mistakenly reported \$6,000 on line 3 of your 2024 fourth quarter Form 941. You discovered the error on March 7, 2025. This is an example of an administrative error that may be corrected in a later calendar year because the amount actually withheld from the employees' wages isn't the amount reported on Form 941. Use Form 941-X to correct the error. Enter \$9,000 in column 1 and \$6,000 in column 2. Subtract the amount in column 2 from the amount in column 1.

Column 1 (corrected amount)	9,000.00
Column 2 (Form 941, line 3)	- 6,000.00
Column 3 (difference)	3,000.00

Report the \$3,000 as a tax correction in column 4.
Be sure to explain the reasons for this correction on line 43.

Example—Nonadministrative error reporting federal income tax because of repayment of wages paid in prior year. You prepaid Jack Brown \$4,000 of wages for 2 months of work in September 2024. You withheld \$400 of federal income tax at the time you paid Jack. These amounts were reported on your 2024 third quarter Form 941. Jack left employment in October 2024 (after only 1 month of service). In January 2025, Jack repaid \$2,000 to you for the 1 month Jack didn't work. You can't file Form 941-X to reduce the federal income tax withheld because you actually withheld the federal income tax from wages. You also can't file Form 941-X to reduce wages because the wages were income to Jack for the prior year. These amounts were correctly reported on Form 941.

8. Taxable Social Security Wages

TIP Qualified sick leave wages and qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021, were included on Form 941, line 5a, column 1, and can be adjusted only on Form 941-X, line 8.

If you're correcting the taxable social security wages you reported on Form 941, line 5a, column 1, 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 0.124 and enter that result in column 4.

line 8 (column 3)	
x 0.124	
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 checked the box on Form 941-X, line 4b or line 5c, because you're correcting only the employer share of tax on a decrease to social security wages, use 0.062 (6.2%) when multiplying the amount shown in column 3. If you're 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 43.

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 941-X as shown.

Column 1 (corrected amount)	7,000.00
Column 2 (Form 941, line 5a, column 1)	- 9,000.00
Column 3 (difference)	-2,000.00

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

Column 3 (difference)	-2,000.00
Tax rate (12.4%)	x 0.124
Column 4 (tax correction)	-248.00

Be sure to explain the reasons for this correction on line 43.

9. Qualified Sick Leave Wages (For Leave Taken After March 31, 2020, and Before April 1, 2021)



Generally, the period of limitations for correcting qualified sick leave wages paid in the second, third, and fourth quarters of 2020 expired on April 15, 2024, for most employers. Generally, the period of limitations for correcting qualified sick leave wages paid in the first quarter of 2021 expired on April 15, 2025, for most employers. For more information about the period of limitations, see [Is There a Deadline for Filing Form 941-X](#), earlier.



Adjustments to the social security tax on qualified sick leave wages and qualified family leave wages for leave taken after March 31, 2020, and before April 1, 2021, are reported on Form 941-X, lines 9 and 10, respectively. Adjustments to the nonrefundable portion of the credit for qualified sick and family leave wages for leave taken after March 31, 2020, and before April 1, 2021, are reported on Form 941-X, line 17, and adjustments to the refundable portion of the credit are reported on Form 941-X, line 25. Adjustments to qualified health plan expenses allocable to qualified sick leave wages and to qualified family leave wages for leave taken after March 31, 2020, and before April 1, 2021, are reported on Form 941-X, lines 28 and 29, respectively. If you claimed the credit for qualified sick and family leave wages for leave taken after March 31, 2020, and before April 1, 2021, on your original Form 941 for the quarter, and you make any corrections on Form 941-X for the quarter to amounts used to figure this credit, you'll need to refigure the amount of this credit using [Worksheet 1](#). You'll also use this worksheet to figure this credit if you're claiming the credit for the first time on Form 941-X. For more information about the credit for qualified sick and family leave wages, go to [IRS.gov/PLC](#).

Qualified sick leave wages paid with respect to leave taken after March 31, 2020, and before April 1, 2021, aren't subject to the employer share of social security tax; therefore, the tax rate on these wages is 6.2% (0.062). For more information about qualified sick leave wages, see [Definition of qualified sick and family leave wages for leave taken after March 31, 2020, and before April 1, 2021](#), later, and go to [IRS.gov/PLC](#). If you're correcting the qualified sick leave wages you reported on Form 941, line 5a(i), column 1, 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 0.062 and enter that result in column 4.

line 9 (column 3)

x 0.062

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 erroneously reported qualified sick leave wages for leave taken after March 31, 2020, and before April 1, 2021, on Form 941, line 5a, instead of on line 5a(i), you'll need to make a correction on Form 941-X, lines 8 and 9, and enter the properly calculated amount in column 4 for each line.

Example—Qualified sick leave wages increased.

You paid \$2,000 of qualified sick leave wages to only one of your employees in the first quarter of 2021. In March 2025, you discovered that you only reported \$1,000 of qualified sick leave wages on Form 941 for the first quarter. To correct the error, figure the difference on Form 941-X as shown.

Column 1 (corrected amount)	2,000.00
Column 2 (Form 941, line 5a(i), column 1)	- 1,000.00
Column 3 (difference)	1,000.00

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

Column 3 (difference)	1,000.00
Tax rate (6.2%)	x 0.062
Column 4 (tax correction)	62.00

Be sure to explain the reasons for this correction on line 43.

10. Qualified Family Leave Wages (For Leave Taken After March 31, 2020, and Before April 1, 2021)



Generally, the period of limitations for correcting qualified family leave wages paid in the second, third, and fourth quarters of 2020 expired on April 15, 2024, for most employers. Generally, the period of limitations for correcting qualified family leave wages paid in the first quarter of 2021 expired on April 15, 2025, for most employers. For more information about the period of limitations, see [Is There a Deadline for Filing Form 941-X](#), earlier.

Qualified family leave wages paid with respect to leave taken after March 31, 2020, and before April 1, 2021, aren't subject to the employer share of social security tax; therefore, the tax rate on these wages is 6.2% (0.062). For more information about qualified family leave wages, see [Definition of qualified sick and family leave wages for leave taken after March 31, 2020, and before April 1, 2021](#), later, and go to [IRS.gov/PLC](#). If you're correcting the qualified family leave wages you reported on Form 941, line 5a(ii), column 1, 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 0.062 and enter that result in column 4.

line 10 (column 3)	
x 0.062	
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 erroneously reported qualified family leave wages for leave taken after March 31, 2020, and before April 1, 2021, on Form 941, line 5a, instead of on line 5a(ii), you'll need to make a correction on Form 941-X, lines 8 and 10, and enter the properly calculated amount in column 4 for each line.

Example—Qualified family leave wages decreased. You paid \$1,000 of qualified family leave wages to only one of your employees in the first quarter of 2021. In March 2025, you discovered that you erroneously reported \$3,000 of qualified family leave wages on Form 941 for the first quarter. To correct the error, figure the difference on Form 941-X as shown.

Column 1 (corrected amount)	1,000.00
Column 2 (Form 941, line 5a(ii), column 1)	- 3,000.00
Column 3 (difference)	-2,000.00

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

Column 3 (difference)	-2,000.00
Tax rate (6.2%)	x 0.062
Column 4 (tax correction)	-124.00

Be sure to explain the reasons for this correction on line 43.

11. Taxable Social Security Tips

If you're correcting the taxable social security tips you reported on Form 941, line 5b, column 1, 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 11 (column 1)	
- line 11 (column 2)	
line 11 (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 0.124 and report that result in column 4.

line 11 (column 3)	
x 0.124	
line 11 (column 4)	If the amount in column 3 used a minus sign, also use a minus sign in column 4.

Note. If you checked the box on Form 941-X, line 4b or line 5c, because you're correcting only the employer share of tax on a decrease to social security tips, use 0.062 (6.2%) when multiplying the amount shown in column 3. If you're 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 43.

Example—Social security tips increased. Following [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 941-X as shown.

Column 1 (corrected amount)	10,000.00
Column 2 (Form 941, line 5b, column 1)	- 9,000.00
Column 3 (difference)	1,000.00

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

Column 3 (difference)	1,000.00
Tax rate (12.4%)	x 0.124
Column 4 (tax correction)	124.00

Be sure to explain the reasons for this correction on line 43.

12. Taxable Medicare Wages & Tips

If you're correcting the taxable Medicare wages and tips you reported on Form 941, line 5c, column 1, 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 12 (column 1)	
- line 12 (column 2)	
line 12 (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 0.029 (2.9% tax rate) and enter that result in column 4.

line 12 (column 3)	
x 0.029	
line 12 (column 4)	If the amount in column 3 used a minus sign, also use a minus sign in column 4.

Note. If you checked the box on Form 941-X, line 4b or line 5c, because you're correcting only the employer share of tax on a decrease to Medicare wages and tips, use 0.0145 (1.45%) when multiplying the amount in column 3. If you're 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 explain your calculations on line 43.

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 941-X as shown.

Column 1 (corrected amount)	7,000.00
Column 2 (Form 941, line 5c, column 1)	- 9,000.00
Column 3 (difference)	-2,000.00

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

Column 3 (difference)	-2,000.00
Tax rate (2.9%)	x 0.029
Column 4 (tax correction)	-58.00

Be sure to explain the reasons for this correction on line 43.

13. Taxable Wages & Tips Subject to Additional Medicare Tax Withholding

Generally, you may correct errors to Additional Medicare Tax withholding **only** if you discovered the errors in the same calendar year the wages and tips were paid to employees. However, you may correct errors to Additional Medicare Tax withholding for prior years if the amount reported on Form 941, line 5d, column 2, isn't the amount you actually withheld, including any amount you paid on behalf of your employee rather than deducting it from the employee's pay (which resulted in additional wages subject to tax). This type of error is an administrative error. The administrative error adjustment corrects the amount reported on Form 941 to agree with the amount actually withheld from employees.

You may also correct errors to Additional Medicare Tax withholding for prior years if section 3509 rates apply. If section 3509 rates apply, see the instructions for [lines 19–22](#), later.

If a prior year error was a nonadministrative error, you may correct only the **wages and tips** subject to Additional

Medicare Tax withholding that were originally reported on Form 941, line 5d, column 1, or previously corrected on Form 941-X. You can't correct the tax reported on Form 941, line 5d, column 2.

Errors discovered in the same calendar year or prior year administrative errors. If you're correcting the taxable wages and tips subject to Additional Medicare Tax withholding that you reported on Form 941, line 5d, column 1, 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 13 (column 1)	
- line 13 (column 2)	
line 13 (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 0.009 (0.9% tax rate) and enter that result in column 4.

line 13 (column 3)	
x 0.009	
line 13 (column 4)	If the amount in column 3 used a minus sign, also use a minus sign in column 4.

Example—Prior year administrative error (incorrectly reported amount of Additional Medicare Tax actually withheld). Xavier Black's wages exceeded the \$200,000 withholding threshold for Additional Medicare Tax in November 2024. The total wages paid to Xavier for 2024 were \$230,000. You withheld \$270 (\$30,000 x 0.009) from Xavier's wages. However, on your fourth quarter 2024 Form 941, you mistakenly reported \$3,000 on line 5d, column 1, and Additional Medicare Tax withheld of \$27 on line 5d, column 2. You discovered the error on March 10, 2025. This is an example of an administrative error that may be corrected in a later calendar year because the amount actually withheld isn't the amount reported on your fourth quarter 2024 Form 941. Use Form 941-X, line 13, to correct the error as shown.

Column 1 (corrected amount)	30,000.00
Column 2 (Form 941, line 5d, column 1)	- 3,000.00
Column 3 (difference)	27,000.00

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

Column 3 (difference)	27,000.00
Tax rate (0.9%)	x 0.009
Column 4 (tax correction)	243.00

Be sure to explain the reasons for this correction on line 43.

Prior year nonadministrative errors. You may correct **only** the taxable wages and tips subject to Additional Medicare Tax withholding that you reported on Form 941, line 5d, column 1. 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 13 (column 1)	
- line 13 (column 2)	
line 13 (column 3)	If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Don't multiply the amount in column 3 by 0.009 (0.9% tax rate). Leave column 4 blank and explain the reasons for this correction on line 43.

Example—Prior year nonadministrative error (failure to withhold Additional Medicare Tax when required). Sophie Rose's wages exceeded the \$200,000 withholding threshold for Additional Medicare Tax in December 2024. The total wages paid to Sophie for 2024 were \$220,000. You were required to withhold \$180 (\$20,000 x 0.009) but you withheld nothing and didn't report an amount on line 5d of your fourth quarter 2024 Form 941. You discovered the error on March 10, 2025. File Form 941-X to correct wages and tips subject to Additional Medicare Tax withholding for your 2024 fourth quarter Form 941, but you may not correct the Additional Medicare Tax withheld (column 4) because the error involves a previous year and the amount previously reported for Sophie represents the actual amount withheld from Sophie during 2024.

Combination of prior year administrative and nonadministrative errors. If you're reporting both administrative errors and nonadministrative errors for the same quarter of a prior year, 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. However, multiply only the amount of wages and tips reported in column 3 that are related to administrative errors by 0.009 (0.9% tax rate). Don't multiply any wages and tips reported in column 3 that are related to nonadministrative errors by 0.009 (0.9% tax rate). Use line 43 to explain in detail your corrections. The explanation must include the reasons for the corrections and a breakdown of the amount reported in column 3 into the amounts related to administrative errors and nonadministrative errors.

Example—Combination of prior year administrative and nonadministrative errors. Xavier Black's wages exceeded the \$200,000 withholding threshold for Additional Medicare Tax in November 2024. The total wages paid to Xavier for 2024 were \$230,000. You withheld \$270 (\$30,000 x 0.009) from Xavier's wages. However, on your fourth quarter 2024 Form 941, you mistakenly reported \$3,000 on line 5d, column 1, and Additional Medicare Tax withheld of \$27 on line 5d, column 2. The difference in wages subject to Additional Medicare Tax related to this administrative error is \$27,000 (\$30,000 - \$3,000).

Sophie Rose's wages exceeded the \$200,000 withholding threshold for Additional Medicare Tax in December 2024. The total wages paid to Sophie for 2024 were \$220,000. You were required to withhold \$180 (\$20,000 x 0.009) but you withheld nothing and didn't report Sophie's \$20,000 in wages subject to Additional Medicare Tax withholding on line 5d of your fourth quarter 2024 Form 941.

You discovered both errors on March 10, 2025. Use Form 941-X, line 13, to correct the errors as shown.

Column 1 (corrected amount)	50,000.00
Column 2 (Form 941, line 5d, column 1)	- 3,000.00
Column 3 (difference)	47,000.00

Determine the portion of wages and tips reported in column 3 that is related to the administrative error (\$47,000 - \$20,000 (nonadministrative error) = \$27,000 (administrative error)). Multiply this portion of column 3 by 0.009 (0.9% tax rate) to determine your tax correction.

Difference related to administrative error	27,000.00
Tax rate (0.9%)	x 0.009
Column 4 (tax correction)	243.00

Be sure to explain the reasons for these corrections on line 43. You must also report that \$20,000 of the amount shown in column 3 was related to the correction of a prior year nonadministrative error and \$27,000 of the amount shown in column 3 was related to the correction of an administrative error.

14. Section 3121(q) Notice and Demand—Tax on Unreported Tips

Enter on line 14 any corrections to amounts reported on Form 941, line 5f, for the tax due from a Section 3121(q) Notice and Demand. The IRS issues a Section 3121(q) Notice and Demand to advise an employer of the amount of tips received by employees who failed to report or underreported tips to the employer. An employer isn't liable for the employer share of the social security and Medicare taxes on unreported tips until a Section 3121(q) Notice and Demand for the taxes is made to the employer by the IRS.

Be sure to explain the reasons for any corrections on line 43.

15. Tax Adjustments

TIP For purposes of these instructions, all references to "sick pay" mean ordinary sick pay, not "qualified sick leave wages."

Use line 15 to correct any adjustments reported on Form 941, lines 7–9. Enter in column 1 the total corrected amount for Form 941, lines 7–9.

Enter in column 2 the total originally reported or previously corrected amounts from Form 941, lines 7–9. In column 3, enter the difference between columns 1 and 2.

line 15 (column 1)
-line 15 (column 2)
line 15 (column 3)



TIP 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 Form 941, lines 7–9.

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

On line 43, describe what you misreported on Form 941. Tell us if your adjustment is for fractions of cents, third-party sick pay, tips, or group-term life insurance.

Example—Current quarter's third-party sick pay underreported. You reported \$6,900 (shown as “-6,900.00”) as a third-party sick pay adjustment (reduction to tax) on line 8 of your 2024 second quarter Form 941. You didn’t report any amounts on lines 7 and 9. Your third-party sick pay adjustment should’ve been \$9,600 (shown as “-9,600.00”) 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 2025. To correct the error, figure the difference on Form 941-X as shown.

Column 1 (corrected amount)	-9,600.00
Column 2 (Form 941, line 8)	- (6,900.00)
Column 3 (difference)	-2,700.00

Here is how you would enter the numbers on Form 941-X.

Column 1 (corrected amount)	Column 2 (Form 941, line 8)	Column 3 (difference)
-9,600.00	-6,900.00	-2,700.00

Report “-2,700.00” as your correction in column 4.

In this example, you’re claiming a credit for \$2,700 in overreported tax for your 2024 second quarter Form 941. 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 43.

16. Qualified Small Business Payroll Tax Credit for Increasing Research Activities



CAUTION The payroll tax credit election must be made on or before the due date of the originally filed income tax return (including extensions). Any election to take the payroll tax credit may be revoked only with the consent of the IRS.

If you’re correcting the qualified small business payroll tax credit for increasing research activities that you reported on Form 941, line 11a (line 11 for quarters beginning after December 31, 2023), 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.

Copy the amount in column 3 to column 4. However, to properly show the amount 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.

You must attach a corrected Form 8974 and explain the reasons for this correction on line 43.

17. Nonrefundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken After March 31, 2020, and Before April 1, 2021



TIP Form 941-X and these instructions use the terms “nonrefundable” and “refundable” when discussing credits. The term “nonrefundable” means the portion of the credit which is limited by law to certain taxes. The term “refundable” means the portion of the credit which is in excess of those taxes.



CAUTION Generally, the period of limitations for correcting the nonrefundable portion of credit for qualified sick and family leave wages paid in the second, third, and fourth quarters of 2020 expired on April 15, 2024, for most employers. Generally, the period of limitations for correcting the nonrefundable portion of credit for qualified sick and family leave wages paid in the first quarter of 2021 expired on April 15, 2025, for most employers. For more information about the period of limitations, see [Is There a Deadline for Filing Form 941-X, earlier](#).

For corrections to Form 941, line 11b, the credit for qualified sick and family leave wages is only available for wages paid with respect to leave taken after March 31, 2020, and before April 1, 2021. Don’t enter an amount on line 17 if you’re correcting a quarter that began before April 1, 2020.

If you’re correcting the nonrefundable portion of the credit for qualified sick and family leave wages for leave taken after March 31, 2020, and before April 1, 2021, that you reported on Form 941, line 11b, enter the total corrected amount from [Worksheet 1](#), Step 2, line 2j, 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. For more information about the credit for qualified sick and family leave wages, go to [IRS.gov/PLC](#).

Copy the amount in column 3 to column 4. However, to properly show the amount 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.

Definition of qualified sick and family leave wages for leave taken after March 31, 2020, and before April 1, 2021. For purposes of the credit for qualified sick and family leave wages, qualified sick and family leave wages are wages for social security and Medicare tax purposes, determined without regard to the exclusions from the

definition of employment under sections 3121(b)(1)–(22), that an employer pays that otherwise meet the requirements of the Emergency Paid Sick Leave Act (EPSLA) or the Emergency Family and Medical Leave Expansion Act (Expanded FMLA), as enacted under the FFCRA and amended by the COVID-related Tax Relief Act of 2020. However, don't include any wages otherwise excluded under sections 3121(b)(1)–(22) when reporting qualified sick and family leave wages on your employment tax return and when figuring the credit on [Worksheet 1](#), Step 2, lines 2a and 2a(i), and on Step 2, lines 2e and 2e(i). Instead, include qualified sick leave wages and qualified family leave wages excluded from the definition of employment under sections 3121(b)(1)–(22) separately in Step 2, line 2a(iii) and/or line 2e(iii), respectively, before you figure your total credit in Step 2, line 2d (credit for qualified sick leave wages), or Step 2, line 2h (credit for qualified family leave wages).

The April 2020 revision and July 2020 revision of the Instructions for Form 941 were released before the COVID-related Tax Relief Act of 2020 was enacted on December 27, 2020; therefore, Worksheet 1, in those Instructions for Form 941, didn't include lines to add the wages that meet an exclusion under sections 3121(b)(1)–(22) when figuring the credits for qualified sick and family leave wages. If your Form 941 for the second, third, or fourth quarter of 2020 didn't claim the correct amount of the credit for qualified sick and family leave wages because you paid qualified sick leave wages and/or qualified family leave wages that meet an exclusion under sections 3121(b)(1)–(22) and the period of limitations is still open, you may file Form 941-X and complete [Worksheet 1](#) to claim the correct amount of the credit. You'll also include on Form 941-X, lines 28 and 29, and on Worksheet 1 any qualified health plan expenses allocable to those wages. The appropriate lines related to the exclusions under sections 3121(b)(1)–(22) were added to Worksheet 1 in the first quarter 2021 Instructions for Form 941 (Revised March 2021).

Example—Nonrefundable portion of credit for qualified sick and family leave wages increased. Following [Example—Qualified sick leave wages increased](#) in the instructions for line 9, you originally reported a \$1,000 nonrefundable portion of the credit for qualified sick and family leave wages on Form 941, line 11b, for the first quarter of 2021. You use [Worksheet 1](#) to refigure the correct nonrefundable portion of the credit for qualified sick and family leave wages and you determine that the correct credit is now \$2,000. To correct the error, figure the difference on Form 941-X as shown.

Column 1 (corrected amount)	2,000.00
Column 2 (Form 941, line 11b)	- 1,000.00
Column 3 (difference)	1,000.00

To properly show the credit increase as a reduction to your tax balance, enter the positive number in column 3 as a negative number in column 4. Here is how you would enter the numbers on Form 941-X, line 17.

Column 1 (corrected amount)	Column 2 (Form 941, line 11b)	Column 3 (difference)	Column 4 (tax correction)
2,000.00	1,000.00	1,000.00	-1,000.00

Be sure to explain the reasons for this correction on line 43.

18b. Nonrefundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken After March 31, 2021, and Before October 1, 2021



Generally, the period of limitations for correcting the nonrefundable portion of credit for qualified sick and family leave wages paid in the second and third quarters of 2021 expired on April 15, 2025, for most employers. For more information about the period of limitations, see [Is There a Deadline for Filing Form 941-X](#), earlier.

For corrections to Form 941, line 11d, the credit for qualified sick and family leave wages is only available for wages paid with respect to leave taken after March 31, 2021, and before October 1, 2021. Don't enter an amount on line 18b if you're correcting a quarter that began before April 1, 2021.

If you're correcting the nonrefundable portion of the credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021, that you reported on Form 941, line 11d, enter the total corrected amount from [Worksheet 2](#), Step 2, line 2r, 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. For more information about the credit for qualified sick and family leave wages, go to [IRS.gov/PLC](#).

Copy the amount in column 3 to column 4. However, to properly show the amount 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. For an example of how to report amounts in columns 1–4 for an employment tax credit, see the instructions for [line 17](#), earlier.

Definition of qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021. For purposes of this credit, qualified sick leave wages and qualified family leave wages are wages for social security and Medicare tax purposes, determined without regard to the exclusions from the definition of employment under sections 3121(b)(1)–(22), that an employer pays that otherwise meet the requirements of the EPSLA or Expanded FMLA, as enacted under the FFCRA and amended for purposes of the ARP. Taxable qualified sick leave wages and qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021, were included on Form 941, line 5a, column 1, and can be adjusted only on Form 941-X, line 8. Total qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021, including any qualified leave wages that were above the social security wage base and any qualified leave wages

excluded from the definition of employment under sections 3121(b)(1)–(22), were included on Form 941, lines 23 and 26, respectively, and can be adjusted only on Form 941-X, lines 35 and 38, respectively. Use [Worksheet 2](#) to figure your credit.

Be sure to explain the reasons for this correction on line 43.

18c. Nonrefundable Portion of COBRA Premium Assistance Credit

The COBRA premium assistance was available for periods of coverage beginning on or after April 1, 2021, through periods of coverage beginning on or before September 30, 2021. For more information, see [Credit for COBRA premium assistance payments is limited to periods of coverage beginning on or after April 1, 2021, through periods of coverage beginning on or before September 30, 2021](#) under *Reminders*, earlier. Use line 18c only for corrections to quarters beginning after March 31, 2021.



Premium payees that receive an election from an assistance eligible individual are entitled to the COBRA premium assistance credit for premiums not paid during the quarter in which the election is received. See [Notice 2021-31](#) for more information.

If you're correcting the nonrefundable portion of the COBRA premium assistance credit that you reported on Form 941, line 11e, enter the total corrected amount from [Worksheet 3](#), Step 2, line 2g, 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.

Copy the amount in column 3 to column 4. However, to properly show the amount 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. For an example of how to report amounts in columns 1–4 for an employment tax credit, see the instructions for [line 17](#), earlier.

Be sure to explain the reasons for this correction on line 43.

18d. Number of Individuals Provided COBRA Premium Assistance

Use line 18d only for corrections to quarters beginning after March 31, 2021.

If you're correcting the number of individuals provided COBRA premium assistance that you reported on Form 941, line 11f, 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.

Be sure to explain the reasons for this correction on line 43.

19–22. Special Additions to Wages for Federal Income Tax, Social Security Taxes, Medicare Taxes, and Additional Medicare Tax

Section 3509 provides special rates for the employee share of federal income tax, social security tax, Medicare

tax, and Additional Medicare Tax withholding when workers are reclassified as employees in certain circumstances. The applicable rate depends on whether you filed required information returns. An employer can't recover any tax paid under this provision from the employees. The full employer share of social security tax and Medicare tax is due for all reclassifications.

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

On lines 19–22, enter **only** corrections to wages resulting from reclassifying certain workers as employees when section 3509 rates are used to calculate the taxes.

If the employer issued the required information returns, use the section 3509 rates as follows.

- For social security taxes, use the employer rate of 6.2% plus 20% of the employee rate of 6.2%, for a total rate of 7.44% of wages.
- For Medicare taxes, use the employer rate of 1.45% plus 20% of the employee rate of 1.45%, for a total rate of 1.74% of wages.
- For Additional Medicare Tax, 0.18% (20% of the employee rate of 0.9%) of wages subject to Additional Medicare Tax.
- For federal income tax withholding, the rate is 1.5% of wages.

If the employer didn't issue the required information returns, use the section 3509 rates as follows.

- For social security taxes, use the employer rate of 6.2% plus 40% of the employee rate of 6.2%, for a total rate of 8.68% of wages.
- For Medicare taxes, use the employer rate of 1.45% plus 40% of the employee rate of 1.45%, for a total rate of 2.03% of wages.
- For Additional Medicare Tax, 0.36% (40% of the employee rate of 0.9%) of wages subject to Additional Medicare Tax.
- For federal income tax withholding, the rate is 3.0% of wages.

Unlike some other lines on Form 941-X, enter in column 1 only the corrected wages for workers being reclassified, not the amount paid to **all** employees. Enter in column 2 previously reported wages (if any) to reclassified employees. To get the amount for column 4, use the applicable section 3509 rates. If you filed the required information returns for some employees but didn't file them for other employees, be sure to use the applicable rates for each employee when calculating the amounts in column 4 and show your calculations on line 43. 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 42](#), later, for more information.

23. Subtotal

Combine the amounts from column 4 on lines 7–22 and enter the result on line 23.

Example. You entered “1,400.00” in column 4 on line 7, “-500.00” in column 4 on line 8, and “-100.00” in

column 4 on line 12. Combine these amounts and enter "800.00" in column 4 on line 23.

Line 7	1,400.00
Line 8	(500.00)
Line 12	+ (100.00)
Line 23	800.00

25. Refundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken After March 31, 2020, and Before April 1, 2021



Generally, the period of limitations for correcting the refundable portion of credit for qualified sick and family leave wages paid in the second, third, and fourth quarters of 2020 expired on April 15, 2024, for most employers. Generally, the period of limitations for correcting the refundable portion of credit for qualified sick and family leave wages paid in the first quarter of 2021 expired on April 15, 2025, for most employers. For more information about the period of limitations, see [Is There a Deadline for Filing Form 941-X](#), earlier.

For corrections to Form 941, line 13c, the credit for qualified sick and family leave wages is only available for wages paid with respect to leave taken after March 31, 2020, and before April 1, 2021. Don't enter an amount on line 25 if you're correcting a quarter that began before April 1, 2020.

If you're correcting the refundable portion of the credit for qualified sick and family leave wages for leave taken after March 31, 2020, and before April 1, 2021, that you reported on Form 941, line 13c, enter the total corrected amount from [Worksheet 1](#), Step 2, line 2k, 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. For more information about the credit for qualified sick and family leave wages, go to [IRS.gov/PLC](#).

Copy the amount in column 3 to column 4. However, to properly show the amount 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. For an example of how to report amounts in columns 1–4 for an employment tax credit, see the instructions for [line 17](#), earlier.

Be sure to explain the reasons for this correction on line 43.

26b. Refundable Portion of Credit for Qualified Sick and Family Leave Wages for Leave Taken After March 31, 2021, and Before October 1, 2021



Generally, the period of limitations for correcting the refundable portion of credit for qualified sick and family leave wages paid in the second and third quarters of 2021 expired on April 15, 2025, for most employers. For more information about the period of limitations, see [Is There a Deadline for Filing Form 941-X](#), earlier.

For corrections to Form 941, line 13e, the credit for qualified sick and family leave wages is only available for wages paid with respect to leave taken after March 31, 2021, and before October 1, 2021. Don't enter an amount on line 26b if you're correcting a quarter that began before April 1, 2021.

If you're correcting the refundable portion of the credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021, that you reported on Form 941, line 13e, enter the total corrected amount from [Worksheet 2](#), Step 2, line 2s, 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. For more information about the credit for qualified sick and family leave wages, go to [IRS.gov/PLC](#).

Copy the amount in column 3 to column 4. However, to properly show the amount 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. For an example of how to report amounts in columns 1–4 for an employment tax credit, see the instructions for [line 17](#), earlier.

Be sure to explain the reasons for this correction on line 43.

26c. Refundable Portion of COBRA Premium Assistance Credit

The COBRA premium assistance was available for periods of coverage beginning on or after April 1, 2021, through periods of coverage beginning on or before September 30, 2021. For more information, see [Credit for COBRA premium assistance payments is limited to periods of coverage beginning on or after April 1, 2021, through periods of coverage beginning on or before September 30, 2021](#) under *Reminders*, earlier. Use line 26c only for corrections to quarters beginning after March 31, 2021.

If you're correcting the refundable portion of the COBRA premium assistance credit that you reported on Form 941, line 13f, enter the total corrected amount from [Worksheet 3](#), Step 2, line 2h, 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.

Copy the amount in column 3 to column 4. However, to properly show the amount 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. For an example of how to report amounts in columns 1–4 for an employment tax credit, see the instructions for [line 17](#), earlier.

Be sure to explain the reasons for this correction on line 43.

27. Total

Combine the amounts from column 4 on lines 23–26c and enter the result on line 27.

Your credit. If the amount entered on line 27 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 the “Total deposits” line of Form 941 for the quarter during which you filed Form 941-X. If you currently file Form 944 because your filing requirement changed, include this amount on the “Total deposits” line of Form 944 for the year during which you filed Form 941-X. Don’t make any changes to your record of federal tax liability reported on Form 941, line 16, or Schedule B (Form 941) if your Form 941-X is filed timely. The amounts reported on the record should reflect your actual tax liability for the period.
- If you checked the box on line 2, you’re 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. If the amount on line 27 is a positive number, you must **pay** the amount you owe **by the time you file** Form 941-X. You may not use any credit that you show on another Form 941-X to pay the amount you owe, even if you filed for the amount you owe and the credit at the same time.

If you owe tax and are filing a timely Form 941-X, don’t file an amended Schedule B (Form 941) unless you were assessed an FTD penalty caused by an incorrect, incomplete, or missing Schedule B (Form 941). Don’t include the tax increase reported on Form 941-X on any amended Schedule B (Form 941) you file.

If you owe tax and are filing a late Form 941-X, that is, after the due date for Form 941 for the quarter in which you discovered the error, you must file an amended Schedule B (Form 941) with the Form 941-X. Otherwise, the IRS may assess an “averaged” FTD penalty. The total tax reported on the “Total liability for the quarter” line of Schedule B (Form 941) must match the corrected tax (Form 941, line 12, combined with any correction reported on Form 941-X, line 23) for the quarter, less any previous abatements and interest-free tax assessments.

Payment methods. You may pay the amount you owe on line 27 electronically using the Electronic Federal Tax Payment System (EFTPS), by IRS Direct Pay, by credit or debit card, or by a check or money order.

- For more information about EFTPS, go to [EFTPS.gov](https://www.irs.gov/eftps) or call 800-555-4477 (800-244-4829 (Spanish) or 303-967-5916 if you’re outside the United States (toll call)). To contact EFTPS using Telecommunications Relay Services (TRS) for people who are deaf, hard of hearing, or have a speech disability, dial 711 and then provide the TRS assistant the 800-555-4477 number above or 800-733-4829. Additional information about EFTPS is also available in Pub. 966.
- To pay using IRS Direct Pay, go to [IRS.gov/DirectPay](https://www.irs.gov/directpay).
- To pay by credit or debit card, go to [IRS.gov/PayByCard](https://www.irs.gov/paybycard). Your payment will be processed by a payment processor who will charge a processing fee.
- 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 941-X,” the calendar quarter you corrected (for example, “Quarter 2”), and the calendar year of the quarter you corrected.

You don’t have to pay if the amount you owe is less than \$1.

Previously assessed FTD penalty. If line 27 reflects overreported tax and the IRS previously assessed an FTD penalty, you may be able to reduce the penalty. For more information, see the Instructions for Schedule B (Form 941).

Lines 28, 29, and 35–40

For lines 28, 29, and 35–40, you’ll only enter amounts in columns 1, 2, and 3. These lines don’t have an entry space for column 4 because these adjustments don’t directly result in an increase or decrease to your tax. The amounts entered on lines 28, 29, and 35–40 are amounts that you use in Worksheets 1–3, as applicable, to figure your credits. If you reported an incorrect amount on lines 19, 20, and 23–28 on your original Form 941, then you’ll use lines 28, 29, and 35–40 of Form 941-X to report the corrections. Use Worksheets 1–3, as applicable, to refigure your credits based on the corrected amounts reported in column 1. Be sure to explain the reasons for your corrections on line 43.

28. Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages for Leave Taken After March 31, 2020, and Before April 1, 2021



Generally, the period of limitations for correcting qualified health plan expenses allocable to qualified sick leave wages paid in the second, third, and fourth quarters of 2020 expired on April 15, 2024, for most employers. Generally, the period of limitations for correcting qualified health plan expenses allocable to qualified sick leave wages paid in the first quarter of 2021 expired on April 15, 2025, for most employers. For more information about the period of limitations, see [Is There a Deadline for Filing Form 941-X](#), earlier.

If you’re correcting the qualified health plan expenses allocable to qualified sick leave wages for leave taken after March 31, 2020, and before April 1, 2021, that you reported on Form 941, line 19, 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. Enter the corrected amount from column 1 on [Worksheet 1](#), Step 2, line 2b.

Be sure to explain the reasons for this correction on line 43.

29. Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages for Leave Taken After March 31, 2020, and Before April 1, 2021



Generally, the period of limitations for correcting qualified health plan expenses allocable to qualified family leave wages paid in the second, third, and fourth quarters of 2020 expired on April 15, 2024, for most employers. Generally, the period of limitations for correcting qualified health plan expenses allocable to qualified family leave wages paid in the first quarter of 2021 expired on April 15, 2025, for most employers. For more information about the period of

limitations, see [Is There a Deadline for Filing Form 941-X, earlier](#).

If you're correcting the qualified health plan expenses allocable to qualified family leave wages for leave taken after March 31, 2020, and before April 1, 2021, that you reported on Form 941, line 20, 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. Enter the corrected amount from column 1 on [Worksheet 1](#), Step 2, line 2f.

Be sure to explain the reasons for this correction on line 43.

35. Qualified Sick Leave Wages for Leave Taken After March 31, 2021, and Before October 1, 2021



Generally, the period of limitations for correcting qualified sick leave wages paid in the second and third quarters of 2021 expired on April 15, 2025, for most employers. For more information about the period of limitations, see [Is There a Deadline for Filing Form 941-X, earlier](#).

If you're correcting the qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021, that you reported on Form 941, line 23, 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. Enter the corrected amount from column 1 on [Worksheet 2](#), Step 2, line 2a.

Be sure to explain the reasons for this correction on line 43.

36. Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages for Leave Taken After March 31, 2021, and Before October 1, 2021



Generally, the period of limitations for correcting qualified health plan expenses allocable to qualified sick leave wages paid in the second and third quarters of 2021 expired on April 15, 2025, for most employers. For more information about the period of limitations, see [Is There a Deadline for Filing Form 941-X, earlier](#).

If you're correcting the qualified health plan expenses allocable to qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021, that you reported on Form 941, line 24, 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. Enter the corrected amount from column 1 on [Worksheet 2](#), Step 2, line 2b.

Be sure to explain the reasons for this correction on line 43.

37. Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Sick Leave Wages for Leave Taken After March 31, 2021, and Before October 1, 2021



Generally, the period of limitations for correcting the amounts under certain collectively bargained agreements allocable to qualified sick leave wages paid in the second and third quarters of 2021 expired on April 15, 2025, for most employers. For more information about the period of limitations, see [Is There a Deadline for Filing Form 941-X, earlier](#).

If you're correcting the amounts under certain collectively bargained agreements allocable to qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021, that you reported on Form 941, line 25, 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. Enter the corrected amount from column 1 on [Worksheet 2](#), Step 2, line 2c.

Be sure to explain the reasons for this correction on line 43.

38. Qualified Family Leave Wages for Leave Taken After March 31, 2021, and Before October 1, 2021



Generally, the period of limitations for correcting qualified family leave wages paid in the second and third quarters of 2021 expired on April 15, 2025, for most employers. For more information about the period of limitations, see [Is There a Deadline for Filing Form 941-X, earlier](#).

If you're correcting the qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021, that you reported on Form 941, line 26, 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. Enter the corrected amount from column 1 on [Worksheet 2](#), Step 2, line 2g.

Be sure to explain the reasons for this correction on line 43.

39. Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages for Leave Taken After March 31, 2021, and Before October 1, 2021



Generally, the period of limitations for correcting qualified health plan expenses allocable to qualified family leave wages paid in the second and third quarters of 2021 expired on April 15, 2025, for most employers. For more information about the period of limitations, see [Is There a Deadline for Filing Form 941-X, earlier](#).

If you're correcting the qualified health plan expenses allocable to qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021, that you reported on Form 941, line 27, 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. Enter the corrected amount from column 1 on [Worksheet 2](#), Step 2, line 2h.

Be sure to explain the reasons for this correction on line 43.

40. Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Family Leave Wages for Leave Taken After March 31, 2021, and Before October 1, 2021



Generally, the period of limitations for correcting the amounts under certain collectively bargained agreements allocable to qualified family leave wages paid in the second and third quarters of 2021 expired on April 15, 2025, for most employers. For more information about the period of limitations, see [Is There a Deadline for Filing Form 941-X](#), earlier.

If you're correcting the amounts under certain collectively bargained agreements allocable to qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021, that you reported on Form 941, line 28, 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. Enter the corrected amount from column 1 on [Worksheet 2](#), Step 2, line 2i.

Be sure to explain the reasons for this correction on line 43.

Part 4: Explain Your Corrections for This Quarter

41. Corrections of Both Underreported and Overreported Amounts

Check the box on line 41 if any corrections you entered on lines 7–17, 18b–22, 25, 26b, 26c, 28, 29, or 35–40, column 3, reflect both underreported and overreported amounts.

Example. If you had an increase to social security wages of \$15,000 for Xavier Black and a decrease to social security wages of \$5,000 for Sophie Rose, you would enter \$10,000 on line 8, column 3. That \$10,000 represents the net change from corrections.

On line 43, you must explain the reasons for both the \$15,000 increase and the \$5,000 decrease.

42. Did You Reclassify Any Workers?

Check the box on line 42 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 43, give us a detailed reason why any worker was reclassified and, if you used section 3509 rates on [lines 19–22](#) for any worker reclassified as an employee, explain why section 3509 rates apply and what rates you used.

Return not filed because you didn't treat any workers as employees. If you didn't previously file Form 941 because you mistakenly treated all workers as independent contractors or nonemployees, file a Form 941 for each delinquent quarter.

On each Form 941 for which you're entitled to use section 3509 rates, complete the following steps.

- Write "**Misclassified Employees**" in **bold** letters across the top margin of page 1.
- Enter a zero on line 12.
- Complete the signature area.
- Attach a completed Form 941-X (see instructions next).

On each Form 941-X, complete the following steps.

- Complete the top of Form 941-X, including the date you discovered the error.
- Enter the wage amounts on lines 19–22, column 1.
- Enter zeros on lines 19–22, column 2.
- Complete columns 3 and 4 as instructed in Part 3.
- Provide a detailed statement on line 43.
- Complete the signature area.



*If you can't use section 3509 rates (for example, because the workers you treated as nonemployees were certain statutory employees), file a Form 941 for each delinquent quarter. Write "**Misclassified Employees**" in **bold** letters across the top margin of page 1 of each Form 941. Complete Form 941 using the Instructions for Form 941. Attach a Form 941-X to each Form 941. Complete the top of Form 941-X, including the date you discovered the error, and provide a detailed explanation on line 43.*

43. Explain Your Corrections

Treasury regulations require you to explain in detail the grounds and facts relied upon to support each correction. On line 43, describe in detail each correction you entered in column 4 on lines 7–17, 18b–22, 25, 26b, and 26c. Also use line 43 to describe corrections made on lines 6, 28–29, and 35–40. If you need more space, attach additional sheets, but be sure to write your name, EIN, "Form 941-X," the quarter you're correcting (for example, "Quarter 2"), and the calendar year of the quarter you're correcting 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" or "taxes were not withheld" are insufficient and may delay processing your Form 941-X because the IRS may need to ask for a more complete explanation.

Provide the following information in your explanation for each correction.

- Form 941-X line number(s) affected.
- Date you discovered the error.
- Difference (amount of the error).
- Cause of the error.

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

"The \$1,000 difference shown in column 3 on lines 6, 8, and 12 was discovered on May 12, 2025, during an internal payroll audit. We discovered that we included

\$1,000 of wages for one of our employees twice. This correction removes the reported wages that were never paid.”

For corrections shown on lines 19–22, explain why the correction was necessary and attach any notice you received from the IRS.

Part 5: Sign Here

You must complete all five pages of Form 941-X and sign it on page 5. If you don’t sign, processing of Form 941-X will be delayed.

Who must sign Form 941-X? The following persons are authorized to sign the return for each type of business entity.

- **Sole proprietorship**—The individual who owns the business.
- **Corporation (including a limited liability company (LLC) treated as a corporation)**—The president, the 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, partner, 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 941-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 941-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, 2005-28 I.R.B. 82, at [IRS.gov/irb/2005-28_IRB#RP-2005-39](https://www.irs.gov/irb/2005-28_IRB#RP-2005-39).

Paid Preparer Use Only

A paid preparer must sign Form 941-X and provide the information in the *Paid Preparer Use Only* section of Part 5 if the preparer was paid to prepare Form 941-X and isn’t 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’re a paid preparer, enter your Preparer Tax Identification Number (PTIN) in the space provided. Include your complete address. If you work for a firm, enter the firm’s name and the EIN of the firm. You can apply for a PTIN online or by filing Form W-12. For more information about applying for a PTIN online, go to [IRS.gov/PTIN](https://www.irs.gov/PTIN). You can’t use your PTIN in place of the EIN of the tax preparation firm.

Generally, you’re not required to complete this section if you’re filing the return as a reporting agent and have a valid Form 8655 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.

**Worksheet 1. Adjusted Credit for Qualified Sick and Family Leave
Wages for Leave Taken After March 31, 2020, and Before April 1,
2021**

Keep for Your Records 

You must use this worksheet if you claimed the credit for qualified sick and family leave wages for leave taken after March 31, 2020, and before April 1, 2021, on your original Form 941 and you correct any amounts used to figure the credit for qualified sick and family leave wages for leave taken after March 31, 2020, and before April 1, 2021. You'll also use this worksheet to figure this credit if you're claiming it for the first time on Form 941-X. If you're a third-party payer, you must complete this worksheet for each client for which it is applicable, on a client-by-client basis.

Step 1. Determine the corrected employer share of social security tax this quarter after it is reduced by any credit claimed on Form 8974, Form 5884-C, and/or Form 5884-D	
1a	Enter the amount of social security wages from Form 941, Part 1, line 5a, column 1, or, if corrected, the amount from Form 941-X, line 8, column 1
1b	Enter the amount of social security tips from Form 941, Part 1, line 5b, column 1, or, if corrected, the amount from Form 941-X, line 11, column 1
1c	Add lines 1a and 1b
1d	Multiply line 1c by 6.2% (0.062)
1e	If you're a third-party payer of sick pay that isn't an agent and you're claiming credits for amounts paid to your employees, enter the employer share of social security tax included on Form 941, Part 1, line 8, or, if corrected, the amount of the employer share of social security tax on sick pay that you included on Form 941-X, line 15, column 1 (enter as a negative number)
1f	Employer share of social security tax included on Form 941-X, line 20, column 4
1g	If you received a Section 3121(q) Notice and Demand during the quarter, enter the amount of the employer share of social security tax from the notice
1h	Employer share of social security tax. Combine lines 1d, 1e, 1f, and 1g
1i	Enter the amount from Form 8974, line 12 (including any amended Form 8974 attached to Form 941-X)
1j	Enter the amount from Form 5884-C, line 11, for this quarter (for quarters ending before April 1, 2021, this amount was also included on Form 941, Part 3, line 23, or, if corrected, the amount from Form 941-X, line 32, column 1)
1j(i)	Enter the amount from Form 5884-D, line 12, for this quarter
1k	Total nonrefundable credits already used against the employer share of social security tax. Add lines 1i, 1j, and 1j(i)
1l	Employer share of social security tax remaining. Subtract line 1k from line 1h
Step 2. Figure the sick and family leave credit	
2a	Qualified sick leave wages reported on Form 941, Part 1, line 5a(i), column 1, or, if corrected, the amount from Form 941-X, line 9, column 1
2a(i)	Qualified sick leave wages included on Form 941, Part 1, line 5c, or, if corrected, the amount from Form 941-X, line 12, column 1, but not included on Form 941, Part 1, line 5a(i), column 1, or Form 941-X, line 9, column 1, because the wages reported on that line were limited by the social security wage base
2a(ii)	Total qualified sick leave wages. Add lines 2a and 2a(i)
2a(iii)	Qualified sick leave wages excluded from the definition of employment under sections 3121(b)(1)–(22)
2b	Qualified health plan expenses allocable to qualified sick leave wages (Form 941, Part 3, line 19, or, if corrected, Form 941-X, line 28, column 1)
2c	Employer share of Medicare tax on qualified sick leave wages. Multiply line 2a(ii) by 1.45% (0.0145)
2d	Credit for qualified sick leave wages. Add lines 2a(ii), 2a(iii), 2b, and 2c
2e	Qualified family leave wages reported on Form 941, Part 1, line 5a(ii), column 1, or, if corrected, the amount from Form 941-X, line 10, column 1
2e(i)	Qualified family leave wages included on Form 941, Part 1, line 5c, or, if corrected, the amount from Form 941-X, line 12, column 1, but not included on Form 941, Part 1, line 5a(ii), column 1, or Form 941-X, line 10, column 1, because the wages reported on that line were limited by the social security wage base
2e(ii)	Total qualified family leave wages. Add lines 2e and 2e(i)
2e(iii)	Qualified family leave wages excluded from the definition of employment under sections 3121(b)(1)–(22)
2f	Qualified health plan expenses allocable to qualified family leave wages (Form 941, Part 3, line 20, or, if corrected, Form 941-X, line 29, column 1)
2g	Employer share of Medicare tax on qualified family leave wages. Multiply line 2e(ii) by 1.45% (0.0145)
2h	Credit for qualified family leave wages. Add lines 2e(ii), 2e(iii), 2f, and 2g
2i	Credit for qualified sick and family leave wages. Add lines 2d and 2h
2j	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2020, and before April 1, 2021. Enter the smaller of line 1l or line 2i. Enter this amount on Form 941-X, line 17, column 1
2k	Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2020, and before April 1, 2021. Subtract line 2j from line 2i and enter this amount on Form 941-X, line 25, column 1

**Worksheet 2. Adjusted Credit for Qualified Sick and Family Leave
Wages for Leave Taken After March 31, 2021, and Before October 1,
2021**

Keep for Your Records



You must use this worksheet if you claimed the credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021, on your original Form 941 and you correct any amounts used to figure the credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021. You'll also use this worksheet to figure this credit if you're claiming it for the first time on Form 941-X. If you're a third-party payer, you must complete this worksheet for each client for which it is applicable, on a client-by-client basis.

Step 1.

Determine the corrected employer share of Medicare tax

1a	Enter the amount of Medicare wages from Form 941, Part 1, line 5c, column 1, or, if corrected, the amount from Form 941-X, line 12, column 1	1a	_____
1b	Multiply line 1a by 1.45% (0.0145)	1b	_____
1c	If you're a third-party payer of sick pay that isn't an agent and you're claiming credits for amounts paid to your employees, enter the employer share of Medicare tax included on Form 941, Part 1, line 8, or, if corrected, the amount of the employer share of Medicare tax on sick pay that you included on Form 941-X, line 15, column 1 (enter as a negative number)	1c	_____
1d	Employer share of Medicare tax included on Form 941-X, line 21, column 4	1d	_____
1e	If you received a Section 3121(q) Notice and Demand during the quarter, enter the amount of the employer share of Medicare tax from the notice	1e	_____
1f	Employer share of Medicare tax. Combine lines 1b, 1c, 1d, and 1e	1f	_____
1g	For corrections to quarters beginning after December 31, 2022, only, enter the amount from Form 8974, line 16 (including any amended Form 8974 attached to Form 941-X)	1g	_____
1h	Employer share of Medicare tax remaining. Subtract line 1g from line 1f	1h	_____

Step 2.

Figure the sick and family leave credit

2a	Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021, reported on Form 941, Part 3, line 23, or, if corrected, the amount from Form 941-X, line 35, column 1	2a	_____
2a(i)	Qualified sick leave wages included on Form 941, Part 3, line 23, or, if corrected, the amount from Form 941-X, line 35, column 1, that were not included as wages reported on Form 941, Part 1, lines 5a and 5c, or, if corrected, the amount from Form 941-X, lines 8 and 12, column 1, because the qualified sick leave wages were excluded from the definition of employment under sections 3121(b)(1)-(22)	2a(i)	_____
2a(ii)	Subtract line 2a(i) from line 2a	2a(ii)	_____
2a(iii)	Qualified sick leave wages included on Form 941, Part 3, line 23, or, if corrected, the amount from Form 941-X, line 35, column 1, that were not included as wages reported on Form 941, Part 1, line 5a, or, if corrected, the amount from Form 941-X, line 8, column 1, because the qualified sick leave wages were limited by the social security wage base	2a(iii)	_____
2a(iv)	Subtract line 2a(iii) from line 2a(ii)	2a(iv)	_____
2b	Qualified health plan expenses allocable to qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021, reported on Form 941, Part 3, line 24, or, if corrected, the amount from Form 941-X, line 36, column 1	2b	_____
2c	Amounts under certain collectively bargained agreements allocable to qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021, reported on Form 941, Part 3, line 25, or, if corrected, the amount from Form 941-X, line 37, column 1	2c	_____
2d	Employer share of social security tax on qualified sick leave wages. Multiply line 2a(iv) by 6.2% (0.062)	2d	_____
2e	Employer share of Medicare tax on qualified sick leave wages. Multiply line 2a(ii) by 1.45% (0.0145)	2e	_____
2f	Credit for qualified sick leave wages. Add lines 2a, 2b, 2c, 2d, and 2e	2f	_____
2g	Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021, reported on Form 941, Part 3, line 26, or, if corrected, the amount from Form 941-X, line 38, column 1	2g	_____
2g(i)	Qualified family leave wages included on Form 941, Part 3, line 26, or, if corrected, the amount from Form 941-X, line 38, column 1, that were not included as wages reported on Form 941, Part 1, lines 5a and 5c, or, if corrected, the amount from Form 941-X, lines 8 and 12, column 1, because the qualified family leave wages were excluded from the definition of employment under sections 3121(b)(1)-(22)	2g(i)	_____
2g(ii)	Subtract line 2g(i) from line 2g	2g(ii)	_____
2g(iii)	Qualified family leave wages included on Form 941, Part 3, line 26, or, if corrected, the amount from Form 941-X, line 38, column 1, that were not included as wages reported on Form 941, Part 1, line 5a, or, if corrected, the amount from Form 941-X, line 8, column 1, because the qualified family leave wages were limited by the social security wage base	2g(iii)	_____
2g(iv)	Subtract line 2g(iii) from line 2g(ii)	2g(iv)	_____
2h	Qualified health plan expenses allocable to qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021, reported on Form 941, Part 3, line 27, or, if corrected, the amount from Form 941-X, line 39, column 1	2h	_____
2i	Amounts under certain collectively bargained agreements allocable to qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021, reported on Form 941, Part 3, line 28, or, if corrected, the amount from Form 941-X, line 40, column 1	2i	_____
2j	Employer share of social security tax on qualified family leave wages. Multiply line 2g(iv) by 6.2% (0.062)	2j	_____
2k	Employer share of Medicare tax on qualified family leave wages. Multiply line 2g(ii) by 1.45% (0.0145)	2k	_____
2l	Credit for qualified family leave wages. Add lines 2g, 2h, 2i, 2j, and 2k	2l	_____
2m	Credit for qualified sick and family leave wages. Add lines 2f and 2l	2m	_____
2n	Reserved for future use		
2o	Enter any credit claimed under section 41 for increasing research activities with respect to any wages taken into account for the credit for qualified sick and family leave wages	2o	_____
2p	Reserved for future use		
2q	Credit for qualified sick and family leave wages after adjusting for other credits. Subtract line 2o from line 2m	2q	_____
2r	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021. Enter the smaller of line 1h or line 2q. Enter this amount on Form 941-X, line 18b, column 1	2r	=====
2s	Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021. Subtract line 2r from line 2q and enter this amount on Form 941-X, line 26b, column 1	2s	=====

Worksheet 3. Adjusted COBRA Premium Assistance Credit

Keep for Your Records



You must use this worksheet if you claimed the COBRA premium assistance credit on your original Form 941 and you correct any amounts used to figure the COBRA premium assistance credit. You'll also use this worksheet to figure this credit if you're claiming it for the first time on Form 941-X. If you're a third-party payer, you must complete this worksheet for each client for which it is applicable, on a client-by-client basis.

Step 1. Determine the corrected employer share of Medicare tax

1a	If you completed Worksheet 2 for a quarter in which you're also claiming the COBRA premium assistance credit, enter the amount listed on Worksheet 2, line 1h. Otherwise, complete lines 1b–1i below and then go to Step 2	1a	_____
1b	Enter the amount of Medicare wages from Form 941, Part 1, line 5c, column 1, or, if corrected, the amount from Form 941-X, line 12, column 1	1b	_____
1c	Multiply line 1b by 1.45% (0.0145)	1c	_____
1d	If you're a third-party payer of sick pay that isn't an agent and you're claiming credits for amounts paid to your employees, enter the employer share of Medicare tax included on Form 941, Part 1, line 8, or, if corrected, the amount of the employer share of Medicare tax on sick pay that you included on Form 941-X, line 15, column 1 (enter as a negative number)	1d	_____
1e	Employer share of Medicare tax included on Form 941-X, line 21, column 4	1e	_____
1f	If you received a Section 3121(q) Notice and Demand during the quarter, enter the amount of the employer share of Medicare tax from the notice	1f	_____
1g	Employer share of Medicare tax. Combine lines 1c, 1d, 1e, and 1f	1g	_____
1h	For corrections to quarters beginning after December 31, 2022, only, enter the amount from Form 8974, line 16 (including any amended Form 8974 attached to Form 941-X)	1h	_____
1i	Employer share of Medicare tax remaining. Subtract line 1h from line 1g	1i	_____

Step 2. Figure the COBRA premium assistance credit

2a	Enter the COBRA premium assistance that you provided this quarter	2a	_____
2b	Enter the amount of the employer share of Medicare tax from Step 1, line 1a, or, if applicable, Step 1, line 1i	2b	_____
2c	Enter the amount of the nonrefundable portion of the credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (this amount may come from Worksheet 2, Step 2, line 2r, in these instructions if you're correcting that credit for the quarter or you may need to enter the credit claimed on your original Form 941 for the quarter)	2c	_____
2d	Reserved for future use		
2e	Reserved for future use		
2f	Subtract line 2c from line 2b	2f	_____
2g	Nonrefundable portion of the COBRA premium assistance credit. Enter the smaller of line 2a or line 2f. Enter this amount on Form 941-X, line 18c, column 1	2g	=====
2h	Refundable portion of the COBRA premium assistance credit. Subtract line 2g from line 2a and enter this amount on Form 941-X, line 26c, column 1	2h	=====

How Can You Get Forms, Instructions, and Publications From the IRS?



You can view, download, or print most of the forms, instructions, and publications you may need at [IRS.gov/Forms](https://www.irs.gov/forms). Otherwise, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order and have them mailed to you. The IRS will process your order for forms and publications as soon as possible. Don't resubmit requests you've already sent us. You can get forms and publications faster online.

Paperwork Reduction Act Notice. We ask for the information on Form 941-X to carry out the Internal Revenue laws of the United States. You're required to give us the information. We need it to ensure that you're complying with these laws and to allow us to figure and collect the right amount of tax.

You're 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 or records relating to a form or its 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.

The time needed to complete and file Form 941-X will vary depending on individual circumstances. The estimated burden for employers filing Form 941-X is approved under OMB control number 1545-0029 and is included in the estimates shown in the Instructions for Form 941.