

Employer identification number (EIN) -

Name (not your trade name)

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

Return You Are Correcting ...

Check the type of return you are correcting:

- 944
 944-SS

Enter the calendar year you are correcting:

(YYYY)

Enter the date you discovered errors:

/ /
 (MM / DD / YYYY)

Read the instructions before you complete this form. Use this form to correct errors made on Form 944 or Form 944-SS. Use a separate Form 944-X for each year that needs correction. Type or print within the boxes. You MUST complete all three pages. Do not attach this form to Form 944 or Form 944-SS.

Part 1: Select ONLY one process.

- 1. Adjusted employment tax return.** Check this box if you underreported amounts. Also check this box if you overreported amounts and you would like to use the adjustment process to correct the errors. You must check this box if you are correcting both underreported and overreported amounts on this form. The amount shown on line 20, if less than zero, may only be applied as a credit to your Form 944, Form 944-SS, Form 941, or Form 941-SS for the tax period in which you are filing this form.
- 2. Claim.** Check this box if you overreported amounts only and you would like to use the claim process to ask for a refund or abatement of the amount shown on line 20. Do not check this box if you are correcting ANY underreported amounts on this form.

Part 2: Complete the certifications.

- 3. I certify that I have filed or will file Forms W-2, Wage and Tax Statement, or Forms W-2c, Corrected Wage and Tax Statement, as required.**

Note. If you are correcting underreported amounts only, go to Part 3 on page 2 and skip lines 4 and 5.

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

- a.** I repaid or reimbursed each affected employee for the overcollected social security and Medicare tax for prior years. I have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection.
- b.** The adjustment of social security tax and Medicare tax is for the employer's share only. I could not find the affected employees or each employee did not give me a written statement that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection.
- c.** The adjustment is for federal income tax, social security tax, and Medicare tax that I did not withhold from employee wages.

- 5. If you checked line 2 because you are claiming a refund or abatement of overreported employment taxes, check all that apply.**

You must check at least one box.

I certify that:

- a.** I repaid or reimbursed each affected employee for the social security and Medicare tax overcollected in prior years. I have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection.
- b.** I have a written consent from each affected employee stating that I may file this claim for the employee's share of social security and Medicare tax overcollected in prior years. I also have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection.
- c.** The claim for social security tax and Medicare tax is for the employer's share only. I could not find the affected employees, each employee did not give me a written consent to file a claim for the employee's share of social security and Medicare tax, or each employee did not give me a written statement that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection.
- d.** The claim is for federal income tax, social security tax, and Medicare tax that I did not withhold from employee wages.

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Name (not your trade name)

Employer identification number (EIN)

Correcting calendar year (YYYY)

Part 3: Enter the corrections for the calendar year you are correcting. If any line does not apply, leave it blank.

Table with 4 columns: Column 1 (Total corrected amount), Column 2 (Amount originally reported), Column 3 (Difference), and Column 4 (Tax correction). Rows include items like Wages, tips and other compensation; Income tax withheld; Taxable social security wages; Taxable social security tips; Taxable Medicare wages and tips; Exempt wages/tips; Tax adjustments; Special addition to wages for federal income tax; Special addition to wages for social security taxes; Special addition to wages for Medicare taxes; Subtotal; Advance earned income credit; COBRA premium assistance; Number of individuals provided COBRA premium assistance; Number of qualified employees paid exempt wages/tips; Exempt wages/tips paid to qualified employees; and Total.

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Part 3: Continued

20. **Total.** Amount from line 19 on page 2

If line 20 is less than zero:

- If you checked line 1, this is the amount you want applied as a credit to your Form 944 or Form 944-SS for the tax period in which you are filing this form. (If you are currently filing a Form 941 or Form 941-SS, Employer's QUARTERLY Federal Tax Return, see the instructions.)
- If you checked line 2, this is the amount you want refunded or abated.

If line 20 is more than zero, this is the amount you owe. Pay this amount when you file this return. For information on how to pay, see *Amount you owe* in the instructions.

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

21. Check here if any corrections you entered on a line include both underreported and overreported amounts.

Explain both your underreported and overreported amounts on line 23.

22. Check here if any corrections involve reclassified workers. Explain on line 23.

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

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

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



Sign your name here

Print your name here

Print your title here

Date / /

Best daytime phone () -

Paid Preparer Use Only

Check if you are self-employed

Preparer's name

PTIN

Preparer's signature

Date / /

Firm's name (or yours if self-employed)

EIN

Address

Phone () -

City

State

ZIP code

Type of errors
you are
correcting

Form 944-X: Which process should you use?

Underreported amounts ONLY

Use the **adjustment process** to correct underreported amounts.

- Check the box on line 1.
- Pay the amount you owe from line 20 when you file Form 944-X.

Overreported amounts ONLY

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

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

Choose either process to correct the overreported amounts.

Choose the adjustment process if you want the amount shown on line 20 credited to your Form 944, 944-SS, 941, or Form 941-SS for the period in which you file Form 944-X. Check the box on line 1.

OR

Choose the claim process if you want the amount shown on line 20 refunded to you or abated. Check the box on line 2.

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

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

BOTH underreported and overreported amounts

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

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

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

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

- File one Form 944-X, and
- Check the box on line 1 and follow the instructions on line 20.

OR

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

File two separate forms.

- 1. For the adjustment process**, file one Form 944-X to correct the underreported amounts. Check the box on line 1. Pay the amount you owe from line 20 when you file Form 944-X.
- 2. For the claim process**, file a second Form 944-X to correct the overreported amounts. Check the box on line 2.

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

You must use both the adjustment process and claim process.

File two separate forms.

- 1. For the adjustment process**, file one Form 944-X to correct the underreported amounts. Check the box on line 1. Pay the amount you owe from line 20 when you file Form 944-X.
- 2. For the claim process**, file a second Form 944-X to correct the overreported amounts. Check the box on line 2.