

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

(Rev. February 2018) Department of the Treasury — Internal Revenue Service

OMB No. 1545-2007

Employer identification number (EIN)   -

Name (not your trade name)

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

**Return You're Correcting ...**

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

(YYYY)

**Enter the date you discovered errors:**

/  /

(MM / DD / YYYY)

Read the separate instructions before completing this form. Use this form to correct errors you made on Form 944, Employer's ANNUAL Federal Tax Return. Use a separate Form 944-X for each year that needs correction. Type or print within the boxes. You MUST complete all three pages. Don't attach this form to Form 944 unless you're reclassifying workers; see the instructions for line 22.

**Part 1: Select ONLY one process. See page 4 for additional guidance.**

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

**Part 2: Complete the certifications.**

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

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

- 4. If you checked line 1 because you're adjusting overreported 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 tax and Medicare tax for prior years. I have a written statement from each affected employee stating that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
- b.** The adjustments of social security tax and Medicare tax are for the employer's share only. I couldn't find the affected employees or each affected employee didn't give me a written statement that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
- c.** The adjustment is for federal income tax, social security tax, Medicare tax, or Additional Medicare Tax that I didn't withhold from employee wages.

- 5. If you checked line 2 because you're claiming a refund or abatement of overreported 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 overcollected social security tax and Medicare tax for prior years. I have a written statement from each affected employee stating that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
- b.** I have a written consent from each affected employee stating that I may file this claim for the employee's share of social security tax and Medicare tax overcollected in prior years. I also have a written statement from each affected employee stating that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
- c.** The claim for social security tax and Medicare tax is for the employer's share only. I couldn't find the affected employees; or each affected employee didn't give me a written consent to file a claim for the employee's share of social security tax and Medicare tax; or each affected employee didn't give me a written statement that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
- d.** The claim is for federal income tax, social security tax, Medicare tax, or Additional Medicare Tax that I didn't withhold from employee wages.

Next

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

	Column 1	Column 2	Column 3	Column 4
	Total corrected amount (for ALL employees)	Amount originally reported or as previously corrected (for ALL employees)	Difference (If this amount is a negative number, use a minus sign.)	Tax correction
6. Wages, tips, and other compensation (Form 944, line 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	Use the amount in Column 1 when you prepare your Forms W-2 or Forms W-2c.
7. Federal income tax withheld from wages, tips, and other compensation (Form 944, line 2)	<input type="text"/>	<input type="text"/>	<input type="text"/>	Copy Column 3 here ▶ <input type="text"/>
8. Taxable social security wages (Form 944, line 4a, Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	× 0.124* = <input type="text"/>
*If you're correcting your employer share only, use 0.062. See instructions.				
9. Taxable social security tips (Form 944, line 4b, Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	× 0.124* = <input type="text"/>
*If you're correcting your employer share only, use 0.062. See instructions.				
10. Taxable Medicare wages & tips (Form 944, line 4c, Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	× 0.029* = <input type="text"/>
*If you're correcting your employer share only, use 0.0145. See instructions.				
11. Taxable wages & tips subject to Additional Medicare Tax withholding (Form 944, line 4d)	<input type="text"/>	<input type="text"/>	<input type="text"/>	× 0.009* = <input type="text"/>
*Certain wages & tips reported in Column 3 shouldn't be multiplied by 0.009. See instructions.				
12. Tax adjustments (Form 944, line 6)	<input type="text"/>	<input type="text"/>	<input type="text"/>	Copy Column 3 here ▶ <input type="text"/>
13. Qualified small business payroll tax credit for increasing research activities (Form 944, line 8; you must attach Form 8974)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
14. Special addition to wages for federal income tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
15. Special addition to wages for social security taxes	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
16. Special addition to wages for Medicare taxes	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
17. Special addition to wages for Additional Medicare Tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
18. Subtotal. Combine the amounts on lines 7–17 of Column 4 . . . . .				<input type="text"/>
19a. COBRA premium assistance payments (see instructions)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
19b. Number of individuals provided COBRA premium assistance (see instructions)	<input type="text"/>	<input type="text"/>	<input type="text"/>	
20. Total. Combine the amounts on lines 18 and 19a of Column 4 . . . . .				<input type="text"/>

**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 for the tax period in which you're filing this form. (If you're 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 by the time you file this return. For information on how to pay, see *Amount you owe* in the instructions.

Name (not your trade name)

Employer identification number (EIN)

Correcting Calendar Year (YYYY)

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

- 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.

Large dashed-line text area for providing a detailed explanation of corrections.

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



Sign your name here

Signature box

Print your name here

Name box

Print your title here

Title box

Date

Date box with slashes

Best daytime phone

Phone box

**Paid Preparer Use Only**

Check if you're self-employed . . .

Preparer's name

Preparer name box

PTIN

PTIN box

Preparer's signature

Preparer signature box

Date

Date box with slashes

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

Firm name box

EIN

EIN box

Address

Address box

Phone

Phone box

City

City box

State

State dropdown box

ZIP code

ZIP code box

# Form 944-X: Which process should you use?

Type of errors you're correcting

**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 by the time you file Form 944-X.

**Overreported amounts ONLY**

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

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

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

**Choose the adjustment process** if you want the amount shown on line 20 credited to your Form 944, 941, or 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're filing Form 944-X WITHIN 90 days of the expiration of the period of limitations on credit or refund for Form 944 . . .**

You must use the **claim process** to correct the overreported 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're filing Form 944-X MORE THAN 90 days before the period of limitations on credit or refund for Form 944 expires . . .**

Choose either the adjustment process or both the adjustment process and the claim process when you correct both underreported and overreported 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, 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 by the time 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're filing Form 944-X WITHIN 90 days of the expiration of the period of limitations on credit or refund for Form 944. . .**

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

File two separate forms.

- 1. For the adjustment process**, file one Form 944-X to correct the underreported amounts. Check the box on line 1. Pay the amount you owe from line 20 by the time 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.