

(EIN)
Employer identification number -

Name (not your trade name)

Trade name (if any)

Address
Number Street Suite or room number

City State ZIP code

Read the instructions before completing this form. Use this form to correct errors you made on Form 941 or 941-SS. Use a separate Form 941-X for each quarter that needs correction. Type or print within the boxes. You MUST complete all three pages. Do not attach this form to Form 941 or 941-SS.

Return You Are Correcting ...

Check the type of return you are correcting:

- ☐ 941
☐ 941-SS

Check the ONE quarter you are correcting:

- ☐ 1: January, February, March
☐ 2: April, May, June
☐ 3: July, August, September
☐ 4: October, November, December

Enter the calendar year of the quarter you are correcting:

(YYYY)

Enter the date you discovered errors:

/ /
(MM / DD / YYYY)

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 21, if less than zero, may only be applied as a credit to your Form 941, Form 941-SS, Form 944, or Form 944-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 21. 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 federal income tax for the current year and the overcollected social security and Medicare taxes for current and prior years. For adjustments of employee social security and Medicare taxes 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. The adjustments of social security tax and Medicare tax are 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 overcollected social security and Medicare tax. For claims of employee 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. For refunds of employee 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 taxes is for the employer's share only. I could not find the affected employees; or each employee did not give me a written consent to file a claim for the employee's share of social security and Medicare taxes; 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.

Next ➡

Name (not your trade name)	Employer identification number (EIN)	Correcting quarter (1, 2, 3, 4)
		Correcting calendar year (YYYY)

Part 3: Enter the corrections for this quarter. If any line does not apply, leave it blank.

	Column 1 Total corrected amount (for ALL employees)		Column 2 Amount originally reported or as previously corrected (for ALL employees)		Column 3 Difference (If this amount is a negative number, use a minus sign.)	Column 4 Tax correction
6. Wages, tips and other compensation (from line 2 of Form 941)	<input style="width: 100px;" type="text"/>	—	<input style="width: 100px;" type="text"/>	=	<input style="width: 100px;" type="text"/>	Use the amount in Column 1 when you prepare your Forms W-2 or Forms W-2c.
7. Income tax withheld from wages, tips, and other compensation (from line 3 of Form 941)	<input style="width: 100px;" type="text"/>	—	<input style="width: 100px;" type="text"/>	=	<input style="width: 100px;" type="text"/>	Copy Column 3 here ▶ <input style="width: 100px;" type="text"/>
8. Taxable social security wages (from line 5a, Column 1 of Form 941 or Form 941-SS)	<input style="width: 100px;" type="text"/>	—	<input style="width: 100px;" type="text"/>	=	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/> × .124* = <input style="width: 100px;" type="text"/>
9. Taxable social security tips (from line 5b, Column 1 of Form 941 or Form 941-SS)	<input style="width: 100px;" type="text"/>	—	<input style="width: 100px;" type="text"/>	=	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/> × .124* = <input style="width: 100px;" type="text"/>
						*If you are correcting a 2011 return, use .104. If you are correcting your employer share only, use .062. See instructions.
10. Taxable Medicare wages and tips (from line 5c, Column 1 of Form 941 or Form 941-SS)	<input style="width: 100px;" type="text"/>	—	<input style="width: 100px;" type="text"/>	=	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/> × .029* = <input style="width: 100px;" type="text"/>
						*If you are correcting a 2011 return, use .104. If you are correcting your employer share only, use .062. See instructions.
11. Section 3121(q) Notice and Demand — Tax due on unreported tips (from line 5e of Form 941 or Form 941-SS)	<input style="width: 100px;" type="text"/>	—	<input style="width: 100px;" type="text"/>	=	<input style="width: 100px;" type="text"/>	Copy Column 3 here ▶ <input style="width: 100px;" type="text"/>
12a. Number of qualified employees first paid exempt wages/tips this quarter (from line 6a of Form 941 or Form 941-SS)*	<input style="width: 100px;" type="text"/>	—	<input style="width: 100px;" type="text"/>	=	<input style="width: 100px;" type="text"/>	*Complete lines 12a, 12b, and 12c only for corrections to quarters ending after March 31, 2010, and before January 1, 2011.
12b. Number of qualified employees paid exempt wages/tips this quarter (from line 6b of Form 941 or Form 941-SS)*	<input style="width: 100px;" type="text"/>	—	<input style="width: 100px;" type="text"/>	=	<input style="width: 100px;" type="text"/>	
12c. Exempt wages/tips paid to qualified employees this quarter (from line 6c of Form 941 or Form 941-SS)*	<input style="width: 100px;" type="text"/>	—	<input style="width: 100px;" type="text"/>	=	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/> × .062 = <input style="width: 100px;" type="text"/>
13. Tax adjustments (from lines 7–9 (lines 7a–7c for quarters ending before January 1, 2011) of Form 941 or Form 941-SS)	<input style="width: 100px;" type="text"/>	—	<input style="width: 100px;" type="text"/>	=	<input style="width: 100px;" type="text"/>	Copy Column 3 here ▶ <input style="width: 100px;" type="text"/>
14. Special addition to wages for federal income tax	<input style="width: 100px;" type="text"/>	—	<input style="width: 100px;" type="text"/>	=	<input style="width: 100px;" type="text"/>	See instructions <input style="width: 100px;" type="text"/>
15. Special addition to wages for social security taxes	<input style="width: 100px;" type="text"/>	—	<input style="width: 100px;" type="text"/>	=	<input style="width: 100px;" type="text"/>	See instructions <input style="width: 100px;" type="text"/>
16. Special addition to wages for Medicare taxes	<input style="width: 100px;" type="text"/>	—	<input style="width: 100px;" type="text"/>	=	<input style="width: 100px;" type="text"/>	See instructions <input style="width: 100px;" type="text"/>
17. Combine the amounts on lines 7–16 of Column 4						<input style="width: 100px;" type="text"/>
18. Advance earned income credit (EIC) payments made to employees (from line 9 of Form 941; only for quarters ending before January 1, 2011)	<input style="width: 100px;" type="text"/>	—	<input style="width: 100px;" type="text"/>	=	<input style="width: 100px;" type="text"/>	See instructions <input style="width: 100px;" type="text"/>
19a. COBRA premium assistance payments (from line 12a of Form 941 or Form 941-SS)	<input style="width: 100px;" type="text"/>	—	<input style="width: 100px;" type="text"/>	=	<input style="width: 100px;" type="text"/>	See instructions <input style="width: 100px;" type="text"/>
19b. Number of individuals provided COBRA premium assistance (from line 12b of Form 941 or Form 941-SS)	<input style="width: 100px;" type="text"/>	—	<input style="width: 100px;" type="text"/>	=	<input style="width: 100px;" type="text"/>	*Complete lines 19c and 19d only for corrections to the second quarter of 2010.
19c. Number of qualified employees paid exempt wages/tips March 19–31, 2010 (from line 12c of Form 941 or Form 941-SS)*	<input style="width: 100px;" type="text"/>	—	<input style="width: 100px;" type="text"/>	=	<input style="width: 100px;" type="text"/>	
19d. Exempt wages/tips paid to qualified employees March 19–31, 2010 (from line 12d of Form 941 or Form 941-SS)*	<input style="width: 100px;" type="text"/>	—	<input style="width: 100px;" type="text"/>	=	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/> × .062 = <input style="width: 100px;" type="text"/>
20. Total. Combine the amounts on lines 17–19d of Column 4. Continue on next page						<input style="width: 100px;" type="text"/>

Next ▶

Name (not your trade name)	Employer identification number (EIN)	Correcting quarter (1, 2, 3, 4)
		Correcting calendar year (YYYY)

Part 3: Continued

21. Amount from line 20 on page 2

If line 21 is less than zero:

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

If line 21 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.

Part 4: Explain your corrections for this quarter.

- ☐ 22. 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 24.
- ☐ 23. Check here if any corrections involve reclassified workers. Explain on line 24.
24. 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 941 or Form 941-SS and that I have examined this adjusted return or claim, including accompanying schedules and statements, 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 941-X: Which process should you use?

Underreported amounts ONLY

Use the adjustment process to correct underreported amounts.

- Check the box on line 1.
- Pay the amount you owe from line 21 by the time you file Form 941-X.

Overreported amounts ONLY

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

**If you are filing Form 941-X
MORE THAN 90 days before
the period of limitations on
credit or refund for Form 941
or Form 941-SS expires ...**

Choose either process to correct the overreported amounts.

Choose the adjustment process if you want the amount shown on line 21 credited to your Form 941, Form 941-SS, Form 944, or Form 944-SS for the period in which you file Form 941-X. Check the box on line 1.

OR

Choose the claim process if you want the amount shown on line 21 refunded to you or abated. Check the box on line 2.

**If you are filing Form 941-X
WITHIN 90 days of the
expiration of the period of
limitations on credit or refund
for Form 941 or Form 941-SS ...**

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

BOTH underreported and overreported amounts

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

**If you are filing Form 941-X
MORE THAN 90 days before
the period of limitations on
credit or refund for Form 941
or Form 941-SS expires ...**

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

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

- File one Form 941-X, and
- Check the box on line 1 and follow the instructions on line 21.

OR

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

File two separate forms.

1. For the adjustment process, file one Form 941-X to correct the underreported amounts. Check the box on line 1. Pay the amount you owe from line 21 by the time you file Form 941-X.

2. For the claim process, file a second Form 941-X to correct the overreported amounts. Check the box on line 2.

**If you are filing Form 941-X
WITHIN 90 days of the
expiration of the period of
limitations on credit or
refund for Form 941 or Form
941-SS ...**

You must use both the adjustment process and claim process.

File two separate forms.

1. For the adjustment process, file one Form 941-X to correct the underreported amounts. Check the box on line 1. Pay the amount you owe from line 21 by the time you file Form 941-X.

2. For the claim process, file a second Form 941-X to correct the overreported amounts. Check the box on line 2.