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

Department of the Treasury - Internal Revenue Service

Trade name (if any)	Employer identification number (EIN) Name (not your trade name)			Return You Are Correcting Check the type of return you are correcting: 944
City State ZIP code City State ZIP code 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 Enter the date you discovered errors:				Enter the calendar year you are
correction. Type or print within the boxes. You MUST complete all three pages. Do not				
	on Form 944 or Form 944-ŚS. l	Jse a separate Form 944-X for e	ach year that needs	

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 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.

1. If you checked line	1 because you are a	djusting overreporte	ed amounts, cl	heck all that apply. `	You must check at leas	st one box.
L certify that:						

i certify that:

(Rev. February 2013)

- a. I repaid or reimbursed each affected employee for the overcollected social security and Medicare taxes 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 ad	justment is	for f	federal	income	tax.	social	security	tax,	and	Medicar	e tax	that	l did	not	withh	old	from	emplo	ovee w	vage	es.

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 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.** 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 taxes 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 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

OMB No. 1545-2007

Name (r	not your trade name)				Employer i	dent	ification number (EIN)	Correcting Ca	alendar Year (YYYY)
Part	3: Enter the corrections for	the calendar year y	/ou	are corre	ecting. If a	any	line does not apply	, leave it bla	ink.
		Column 1		Column 2			Column 3		Column 4
		Total corrected amount (for ALL employees)	_	Amount on reported of previously (for ALL en	r as corrected	=	Difference (If this amount is a negative number, use a minus sign.)		Tax correction
6.	Wages, tips and other compensation (Form 944, line 1)		_] =			int in Column 1 pare your Forms W-2c.
7.	Income tax withheld from wages, tips, and other compensation (Form 944, line 2)		-] =		Copy Column 3 here ►	
8.	Taxable social security wages (Form 944 or Form 944-SS, line 4a, Column 1)		-	*If you are correct	• cting a 2011 or 201] = 12 retu	rn, use .104. If you are correcting you	× .124* =	, use .062. See instructions.
9.	Taxable social security tips (Form 944 or Form 944-SS, line 4b, Column 1)		_	*If you are correct	• cting a 2011 or 201] = 12 retu	rn, use .104. If you are correcting you	$\times .124^* =$, use .062. See instructions.
10.	Taxable Medicare wages and tips (Form 944 or Form 944-SS, line 4c, Column 1)		-] =	*If you are correcting your employer	× .029* =	
11a.	Number of qualified employees paid exempt wages/tips April 1– December 31, 2010 (Form 944 or Form 944-SS, line 5a)*] =		share only, use long	*Complete lines 11a and 11b only for corrections to the 2010 Form 944 or Form 944-SS.
11b.	Exempt wages/tips paid to qualified employees April 1– December 31, 2010 (Form 944 or Form 944-SS, line 5b)*		-] =		× .062 =	
12.	Tax adjustments (Form 944 or Form 944-SS, line 6)		_] =		Copy Column 3 here ►	
13.	Special addition to wages for federal income tax		-] =		See instructions	
14.	Special addition to wages for social security tax		-] =		See instructions	
15.	Special addition to wages for Medicare taxes		-		•] =		See instructions	
16.	Subtotal. Combine the amounts on	lines 7–15 of Column 4	1						
17.	Advance earned income credit (EIC) payments made to employees (Form 944, line 8, only for years ending before January 1, 2011)] =		See instructions	
18a.	COBRA premium assistance payments (Form 944 or Form 944-SS, line 11a, before 2011 or line 9a after 2010)		-] =		See instructions	
18b.	Number of individuals provided COBRA premium assistance (Form 944 or Form 944-SS, line 11b, before 2011 or line 9b after 2010)		-] =			
18c.			_] =			*Complete lines 18c and 18d only for corrections to the 2010 Form 944 or Form 944-SS.
18d.	Exempt wages/tips paid to qualified employees March 19– 31, 2010 (Form 944 or Form 944-SS, line 11d)*		_] =		× .062 =	
19.	Total. Combine the amounts on line	es 16–18d of Column 4.	Co	ontinue to n	ext page .				-

Name	e (not y	our trade name)		Em	ployer identification n	umber (EIN)	Correcting Calendar Year (YYYY)
Dor	+ 21	Continued					
Par	τ 3:	Continued					
	20.	Total. Amount fr	rom line 19 on page 2				
		If line 20 is less					
		 If you checked 	I line 1, this is the amount you want applie	ed as a credit to	o your Form 944 for t	he tax period	in which you are filing this form.
		(If you are curr	rently filing a Form 941 or Form 941-SS, E	mployer's QUA	RTERLY Federal Tax	Return, see	the instructions.)
			l line 2, this is the amount you want refund				
			re than zero, this is the amount you ow	e. Pay this am	ount when you file th	nis return. For	r information on how to pay, see
Par	t <i>1</i> .		e in the instructions. ur corrections for the calendar <u>y</u>		correcting		
	21.		ny corrections you entered on a line inc ur underreported and overreported amoun		erreported and ove	rreported an	nounts.
	22.	Check here if a	ny corrections involve reclassified work	ters. Explain or	n line 23.		
	23.	You must give u	us a detailed explanation of how you de	termined you	corrections. See th	e instructions	3.
Par	t 5:	Sign here.	You must complete all three pa	ges of this	form and sign it	•	
			, I declare that I have filed an original Forr				
			ements that are attached, and to the best payer) is based on all information of which			e true, correc	t, and complete. Declaration
01					arry knowledge.		
	V				Print your		
	A	Sign your			name here	, L	
		name her	re l		Print your		
•			1		title here		
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Pa	id P	reparer Use C	Dnly		(Check if you	are self-employed
Pre	parer	r's name			F	PTIN	
	paioi						
Pre	eparer	r's signature				Date	
		ame (or yours if [loyed)			E	EIN	
Ad	dress				F	Phone	
Cit	V	[State		ZIP code	
OIL	у			Joiale	2		

Type of errors you are correcting	Form 94	4-X: Which process	should you use?
Underreported amounts ONLY	Check the box or	nt process to correct underreported amount n line 1. You owe from line 20 when you file Form 944-	
Overreported	The process you use depends on	If you are filing Form 944-X MORE THAN 90 days before the	Choose either process to correct the overreported amounts.
amounts ONLY	when you file Form 944-X.	period of limitations on credit or refund for Form 944 or Form 944-SS expires	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 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	The process you use depends on when you file	If you are filing Form 944-X MORE THAN 90 days before the period of limitations on credit or	Choose either the adjustment process or both the adjustment process and the claim process when you correct both underreported and overreported amounts
overreported amounts	Form 944-X.	refund for Form 944 or Form 944-SS expires	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.
			 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	You must use both the adjustment process and claim process.
		expiration of the period of limitations on credit or refund	File two separate forms.
		for Form 944 or Form 944-SS	 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.