Form 941X: Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund

(January 2009)   Department of the Treasury — Internal Revenue Service   OMB No. 1545-XXXX

Employer Identification Number (EIN) [ ][ ][ ] – [ ][ ][ ][ ][ ][ ]

Name (*not your trade name*)

Trade name (*if any*)

Address

Number   Street   Suite or room number

City   State   ZIP code

Vision Draft 6/3/08

Use this form to correct errors made on Form 941 or Form 941-SS, Employer's QUARTERLY Federal Tax Return, for one quarter only. Please type or print within the boxes.

You MUST complete all three pages. Read the instructions before you complete this form.

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 or 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 17, if less than 0, 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 for refund of employment taxes.** Check this box if you overreported amounts only and you would like to use the claim process to ask for a refund or abatement for the amount shown on line 17. 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 (Skip lines 4 and 5).

4. If you checked line 1 because you are adjusting overreported amounts, check all that apply. (Check at least one.)

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 tax for current and prior years. For adjustments 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. 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. (Check at least one.)

I certify that…

[ ] a. I repaid or reimbursed each affected employee for the overcollected social security and Medicare tax. For refund 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 refund 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 refund claim for 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 consent to file a refund 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 refund 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)	Quarter (1,2,3,4)
		Calendar Year (YYYY)

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)	.	− .	= .	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)	.	− .	= .	Copy Column 3 here ►► .
8. Taxable social security wages (from line 5a, Column 1 of Form 941 or Form 941-SS)	.	− .	= .	X .124* = . *If you are correcting your employer share only, use .062. See instructions.
9. Taxable social security tips (from line 5b, Column 1 of Form 941 or Form 941-SS)	.	− .	= .	X .124* = . *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)	.	− .	= .	X .029* = . *If you are correcting your employer share only, use .0145. See instructions.
11. Tax adjustments (from lines 7a through 7c of Form 941or Form 941-SS)	.	− .	= .	Copy Column 3 here ►► .
12. Special addition to wages for federal income tax	.	− .	= .	See instructions .
13. Special addition to wages for social security taxes	.	− .	= .	See instructions .
14. Special addition to wages for Medicare taxes	.	− .	= .	See instructions .
15. Subtotal: Combine the amounts on lines 7–14 of Column 4..				.
16. Advance earned income credit (EIC) payments made to employees (from line 9 of Form 941)	.	− .	= .	See instructions .
17. Total: Combine the amounts in lines 15 and 16 of Column 4...				.

If line 17 is less than 0…

- 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.

If line 17 is more than 0, this is the amount you owe. Pay this amount when you file this return. Go to *Amount You Owe* on page 5 of the instructions.

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Name (*not your trade name*)	Employer Identification Number (EIN)	Quarter (1,2,3,4)
		Calendar Year (YYYY)

Part 4: Explain your corrections for this quarter.

18. ☐ **Check here if any corrections you entered for this quarter include both underreported and overreported amounts.** Explain both your underreported and overreported amounts on line 20.

19. ☐ **Check here if any corrections involve reclassified workers.** Explain on line 20.

20. **You must give us a detailed explanation of how you determined your corrections.** (See the instructions.)

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Part 5: Sign here. You must fill out 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 for refund 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.

X **Sign your name here**

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Print your name here

Print your title here

Date ___/___/___

Best daytime phone ( ) --

Paid preparer's use only

Paid Preparer's signature _____

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

Address _____ EIN _____

_____ ZIP code _____

Date ___/___/___ Phone ( ) -- SSN/PTIN _____

☐ Check if you are self employed

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