

**Employer identification number** (EIN)   -

**Name** (not your trade name)

**Trade name** (if any)

**Address**

<input type="text"/>		<input type="text"/>
Number	Street	Suite or room number
<input type="text"/>		<input type="text"/>
City	State	ZIP code
<input type="text"/>		<input type="text"/>
Foreign country name	Foreign province/county	Foreign postal code

Read the separate 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 four pages. Don't attach this form to Form 941 or 941-SS unless you're reclassifying workers; see the instructions for line 36.

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

Check the type of return you're correcting.

- ☐ **941**
- ☐ **941-SS**

Check the **ONE** quarter you're 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're correcting.

(YYYY)

**Enter the date you discovered errors.**

/  /   
 (MM / DD / YYYY)

**Part 1: Select ONLY one process. See page 5 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 27, if less than zero, may only be applied as a credit to your Form 941, Form 941-SS, or Form 944 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 27. 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 941-X can't be used to correct overreported amounts of Additional Medicare Tax unless the amounts weren't withheld from employee wages or an adjustment is being made for the current year.

- 4. If you checked line 1 because you're adjusting overreported federal income tax, social security tax, Medicare tax, or Additional Medicare Tax, 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 or Additional Medicare Tax for the current year and the overcollected social security tax and Medicare tax for current and prior years. For adjustments of employee social security tax and Medicare tax overcollected in 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 federal income tax, social security tax, Medicare tax, or Additional Medicare Tax, 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 claims of employee social security tax and Medicare tax overcollected in 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. For refunds of employee 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.

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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 doesn't 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. <b>Wages, tips, and other compensation</b> (Form 941, line 2)				Use the amount in Column 1 when you prepare your Forms W-2 or Forms W-2c.
7. <b>Federal income tax withheld from wages, tips, and other compensation</b> (Form 941, line 3)				Copy Column 3 here ▶
8. <b>Taxable social security wages</b> (Form 941 or 941-SS, line 5a, Column 1)				$\times 0.124^* =$
9. <b>Qualified sick leave wages</b> (Form 941 or 941-SS, line 5a(i), Column 1)				$\times 0.062 =$
10. <b>Qualified family leave wages</b> (Form 941 or 941-SS, line 5a(ii), Column 1)				$\times 0.062 =$
11. <b>Taxable social security tips</b> (Form 941 or 941-SS, line 5b, Column 1)				$\times 0.124^* =$
12. <b>Taxable Medicare wages &amp; tips</b> (Form 941 or 941-SS, line 5c, Column 1)				$\times 0.029^* =$
13. <b>Taxable wages &amp; tips subject to Additional Medicare Tax withholding</b> (Form 941 or 941-SS, line 5d)				$\times 0.009^* =$
14. <b>Section 3121(q) Notice and Demand—Tax due on unreported tips</b> (Form 941 or 941-SS, line 5f)				Copy Column 3 here ▶
15. <b>Tax adjustments</b> (Form 941 or 941-SS, lines 7 through 9)				Copy Column 3 here ▶
16. <b>Qualified small business payroll tax credit for increasing research activities</b> (Form 941 or 941-SS, line 11a; you must attach Form 8974)				See instructions
17. <b>Nonrefundable portion of credit for qualified sick and family leave wages</b> (Form 941 or 941-SS, line 11b)				See instructions
18. <b>Nonrefundable portion of employee retention credit</b> (Form 941 or 941-SS, line 11c)				See instructions
19. <b>Special addition to wages for federal income tax</b>				See instructions
20. <b>Special addition to wages for social security taxes</b>				See instructions
21. <b>Special addition to wages for Medicare taxes</b>				See instructions
22. <b>Special addition to wages for Additional Medicare Tax</b>				See instructions
23. Combine the amounts on lines 7 through 22 of Column 4				
24. <b>Deferred amount of social security tax*</b> (Form 941 or 941-SS, line 13b)				See instructions
25. <b>Refundable portion of credit for qualified sick and family leave wages</b> (Form 941 or 941-SS, line 13c)				See instructions

\* Use this line to correct the employer deferral for the second quarter of 2020 and the employer and employee deferral for the third and fourth quarters of 2020.

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 doesn't apply, leave it blank. (continued)

	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
26. Refundable portion of employee retention credit (Form 941 or 941-SS, line 13d)	<input type="text"/>	— <input type="text"/>	= <input type="text"/>	See instructions <input type="text"/>
27. Total. Combine the amounts on lines 23 through 26 of Column 4 . . . . .				<input type="text"/>
<b>If line 27 is less than zero:</b> <ul style="list-style-type: none"> <li>• If you checked line 1, this is the amount you want applied as a credit to your Form 941 or 941-SS for the tax period in which you're filing this form. (If you're currently filing a Form 944, Employer's ANNUAL Federal Tax Return, see the instructions.)</li> <li>• If you checked line 2, this is the amount you want refunded or abated.</li> </ul>				
<b>If line 27 is more than zero, this is the amount you owe.</b> Pay this amount by the time you file this return. For information on how to pay, see <i>Amount you owe</i> in the instructions.				
28. Qualified health plan expenses allocable to qualified sick leave wages (Form 941 or 941-SS, line 19)	<input type="text"/>	— <input type="text"/>	= <input type="text"/>	
29. Qualified health plan expenses allocable to qualified family leave wages (Form 941 or 941-SS, line 20)	<input type="text"/>	— <input type="text"/>	= <input type="text"/>	
30. Qualified wages for the employee retention credit (Form 941 or 941-SS, line 21)	<input type="text"/>	— <input type="text"/>	= <input type="text"/>	
31. Qualified health plan expenses allocable to wages reported on Form 941 or 941-SS, line 21 (Form 941 or 941-SS, line 22)	<input type="text"/>	— <input type="text"/>	= <input type="text"/>	
32. Credit from Form 5884-C, line 11, for this quarter (Form 941 or 941-SS, line 23)	<input type="text"/>	— <input type="text"/>	= <input type="text"/>	
33a. Qualified wages paid March 13 through March 31, 2020, for the employee retention credit (use this line to correct only the second quarter of 2020) (Form 941 or 941-SS, line 24)	<input type="text"/>	— <input type="text"/>	= <input type="text"/>	
33b. Deferred amount of the employee share of social security tax included on Form 941 or 941-SS, line 13b (use this line to correct only the third and fourth quarters of 2020) (Form 941 or 941-SS, line 24)	<input type="text"/>	— <input type="text"/>	= <input type="text"/>	
34. Qualified health plan expenses allocable to wages reported on Form 941 or 941-SS, line 24 (use this line to correct only the second quarter of 2020) (Form 941 or 941-SS, line 25)	<input type="text"/>	— <input type="text"/>	= <input type="text"/>	

