Form **941-X:** **Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund**
(Rev. April 2017) Department of the Treasury — Internal Revenue Service OMB No. 1545-0029

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 ...

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)

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 three pages. Don't attach this form to Form 941 or 941-SS.

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 21, 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 21. 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 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 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 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 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.	**Wages, tips and other compensation** (Form 941, line 2)	.	–	.	=	.	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 941, line 3)	.	–	.	=	.	Copy Column 3 here ► .
8.	**Taxable social security wages** (Form 941 or 941-SS, line 5a, Column 1)	.	–	.	=	.	× 0.124* = .
		*If you're correcting your employer share only, use 0.062. See instructions.					
9.	**Taxable social security tips** (Form 941 or 941-SS, line 5b, Column 1)	.	–	.	=	.	× 0.124* = .
		*If you're correcting your employer share only, use 0.062. See instructions.					
10.	**Taxable Medicare wages and tips** (Form 941 or 941-SS, line 5c, Column 1)	.	–	.	=	.	× 0.029* = .
		*If you're correcting your employer share only, use 0.0145. See instructions.					
11.	**Taxable wages & tips subject to Additional Medicare Tax withholding** (Form 941 or 941-SS, line 5d)	.	–	.	=	.	× 0.009* = .
		*Certain wages and tips reported in Column 3 shouldn't be multiplied by 0.009. See instructions.					
12.	**Section 3121(q) Notice and Demand—Tax due on unreported tips** (Form 941 or 941-SS, line 5f)	.	–	.	=	.	Copy Column 3 here ► .
13.	**Tax adjustments** (Form 941 or 941-SS, lines 7–9)	.	–	.	=	.	Copy Column 3 here ► .
14.	**Qualified small business payroll tax credit for increasing research activities** (Form 941 or 941-SS, line 11; you must attach Form 8974)	.	–	.	=	.	See instructions .
15.	**Special addition to wages for federal income tax**	.	–	.	=	.	See instructions .
16.	**Special addition to wages for social security taxes**	.	–	.	=	.	See instructions .
17.	**Special addition to wages for Medicare taxes**	.	–	.	=	.	See instructions .
18.	**Special addition to wages for Additional Medicare Tax**	.	–	.	=	.	See instructions .
19.	Combine the amounts on lines 7–18 of Column 4						.
20a.	**COBRA premium assistance payments** (see instructions)	.	–	.	=	.	See instructions .
20b.	**Number of individuals provided COBRA premium assistance** (see instructions)		–		=		
21.	**Total.** Combine the amounts on lines 19 and 20a of Column 4						.

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 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.)
- 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.

Next ■▶

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

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, it is 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**

Print your name here

Print your title here

Date / /

Best daytime phone

Paid Preparer Use Only

Check if you're 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

Form 941-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 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're 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 the claim 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, or Form 944 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're 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're 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, or Form 944. • 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're 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 the 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.