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

(Rev. February 2012) Department of the Treasury — Internal Revenue Service

OMB No. 1545-2007

Employer	dentification number (EIN)	Return You Are Correcting					
Name (not your trade name)  Check the type of return you are correcting:							
Trade nar	e (if any)	944-SS					
Address		Enter the calendar year you are					
	Number Street Suite or room number	correcting:					
	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 attach this form to Form 944.							
Part 1:	Select ONLY one process.						
	djusted employment tax return. Check this box if you underreported amounts. Also checould like to use the adjustment process to correct the errors. You must check this box if your ported amounts on this form. The amount shown on line 20, if less than zero, may on porm 941, or Form 941-SS for the tax period in which you are filling this form.	ou are correcting both underreported and ly be applied as a credit to your Form 944,					
	laim. Check this box if you overreported amounts only and you would like to use the claim mount shown on line 20. Do not check this box if you are correcting ANY underreported at						
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 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>b.</b> The adjustment of social security tax and Medicare tax is for the employer's share ceach employee did not give me a written statement that he or she has not claimed (refund or credit for the overcollection.	only. I could not find the affected employees or or the claim was rejected) and will not claim a					
	c. The adjustment is for federal income tax, social security tax, and Medicare tax that	did not withhold from employee wages.					
•	you checked line 2 because you are claiming a refund or abatement of overreported ou must check at least one box. certify that:  a. I repaid or reimbursed each affected employee for the social security and Medicare written statement from each employee stating that he or she has not claimed (or the	taxes overcollected in prior years. I have a					
	<ul> <li>or credit for the overcollection.</li> <li>b. I have a written consent from each affected employee stating that I may file this clai and Medicare taxes overcollected in prior years. I also have a written statement from claimed (or the claim was rejected) and will not claim a refund or credit for the overcollected.</li> </ul>	n each employee stating that he or she has not					
	c. The claim for social security tax and Medicare tax is for the employer's share only. I employee did not give me a written consent to file a claim for the employee's share employee did not give me a written statement that he or she has not claimed (or the or credit for the overcollection.	of social security and Medicare taxes, or each					
	d. The claim is for federal income tax, social security tax, and Medicare tax that I did n	ot withhold from employee wages.  Next ■▶					

Part 3: Enter the corrections for the calendar year you are correcting. If any line does not apply, leave it blank.											
		Column 1		Column 2		Column 3		Column 4			
		Total corrected amount (for ALL employees)	-	Amount originally reported or as previously corrected (for ALL employees)	=	Difference (If this amount is a negative number, use a minus sign.)		Tax correction			
6.	Wages, tips and other Compensation (from line 1 of Form 944)		] –		=		when you pre W-2 or Forms	int in Column 1 pare your Forms W-2c.			
7.	Income tax withheld from wages, tips, and other compensation (from line 2 of Form 944)		] –		=		Copy Column 3 here ►				
8.	<b>Taxable social security wages</b> (from line 4a, Column 1 of Form 944 or Form 944-SS)		] –	*If you are correcting a 2011 return,	= use	.104. If you are correcting your employ	× .124* =	2. See instructions.			
9.	Taxable social security tips (from line 4b, Column 1 of Form 944 or Form 944-SS)		] –	*If you are correcting a 2011 return,	= use	.  104. If you are correcting your employ	$\times .124^* =$ yer share only, use .06	• 62. See instructions.			
10.	Taxable Medicare wages and tips (from line 4c, Column 1 of Form 944 or Form 944-SS)		] –		=	*If you are correcting your employer	× .029* = share only, use .0145	• See instructions.			
11a.	Number of qualified employees paid exempt wages/tips April 1– December 31, 2010 (from line 5a of Form 944 or Form 944-SS)*		] –		] =			*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 (from line 5b of Form 944 or Form 944-SS)*		] –		=		× .062 =				
12.	Tax adjustments (from line 6 of Form 944 or Form 944-SS)		] –		=		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								
17.	Advance earned income credit (EIC) payments made to employees (from line 8 of Form 944 only for years ending before January 1, 2011)		] –		=		See instructions				
18a.	COBRA premium assistance payments (from line 11a of Form 944 or Form 944-SS before 2011 or line 9a for 2011)		] –		=		See instructions				
18b.	Number of individuals provided COBRA premium assistance (from line 11b of Form 944 or Form 944-SS before 2011 or line 9b for 2011)		] –		=						
18c.	Number of qualified employees paid exempt wages/tips March 19-31, 2010 (from line 11c of Form 944 or Form 944-SS)*		] –		=			*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 (from line 11d of Form 944 or Form 944-SS)*		] –		] =		× .062 =				
19.	<b>Total.</b> Combine the amounts on line	es 16–18d of Column 4	. Co	ontinue to next page .							

Name (not	your trade name)				Employer iden	ntificatio	n number (EIN)	Correcting Ca	alendar <b>Y</b> ear (YYYY)	
Part 3:	Continued									
20.	If line 20 is less If you checked (If you are curr If you checked If line 20 is mor	than zero: line 1, this is the amount ently filing a Form 941 colored line 2, this is the amount ethan zero, this is the ently in the instructions.	or Form 941-SS, Er nt you want refunde	mployer's C ed or abate	QUARTERLY F ed.	ederal	Tax Return, see	the instruction	s.)	
Part 4:		ur corrections for	the calendar y	ear you	are correc	ting.				
21.		any corrections you entered on a line include both underreported and overreported amounts. our underreported and overreported amounts on line 23.								
22.	Check here if a	ny corrections involve	reclassified work	<b>ers.</b> Explai	n on line 23.					
23.	You must give u	us a detailed explanation	on of how you det	termined y	our correctio	ons. See	the instructions	s.		
Part 5:	Sign here.	You must complet	te all three pag	ges of th	is form an	d sign	it.			
and any	y schedules or state	I declare that I have file ements that are attached payer) is based on all interpretation	d, and to the best of	of my know	ledge and bel	lief, they				
						Print yo	our			
	Sign your					name h				
	name her	е				Print yo title her				
	Da	te			1	Best da	ytime phone			
Paid I	Preparer Use C	Only					Check if you	are self-empl	oyed	
Prepare	er's name						PTIN			
Prepare	er's signature						Date			
	name (or yours if [ployed)						EIN			
Addres	ss [						Phone			
Citv				State	e		ZIP code			

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# Type of errors you are correcting

#### Form 944-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 20 when you file Form 944-X.

### Overreported amounts ONLY

The process you use depends on **when** you file Form 944-X.

If you are filing Form 944-X MORE THAN 90 days before the period of limitations on credit or refund for Form 944 or Form 944-SS expires . . . Choose either process to correct the overreported amounts.

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.

OF

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 overreported amounts

The process you use depends on **when** you file Form 944-X.

If you are filing Form 944-X MORE THAN 90 days before the period of limitations on credit or refund for Form 944 or Form 944-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 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.

- 1. 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 expiration of the period of limitations on credit or refund for Form 944 or Form 944-SS... You must use both the adjustment process and claim process.

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.