

November 16, 2023

Malina test 11/16 2
Attn: Malina Minkova
Mur 10A
Sofia, AK 1618

Dear Mrs. Minkova

After careful review of the payroll information you recently provided to us, we have determined the Employee Retention Tax Credit amount for the following quarters:

2020 Quarter 4 - \$49,355.61

2021 Quarter 1 - \$127,451.84

2021 Quarter 2 - \$143,896.01

2021 Quarter 3 - \$113,284.09

Please find enclosed copies of Form 941X for each applicable quarter which will be filed with the IRS once we receive the signed returns from you.. We maintain copies of all Federal, State, and local mandates applicable to qualify for the Employee Retention Credit. If you, or your tax preparer have any questions, please do not hesitate to contact us at (800) 503-2000.

It has been our pleasure to run this analysis for your company and look forward to a continued relationship. Dayes Law Firm will stand behind and defend any tax credits we have found on your company's behalf.

With warmest regards,



Dennis Evans
Attorney

DAYES LAW FIRM

Malina test 11/16 2
Attn: Malina Minkova
Mur 10A
Sofia, AK 1618

Send payment to:
Dayes Law Firm
c/o Patriot Data Processing, LLC
4400 Old Canton Road, Suite 170
Jackson, MS 39211
November 16, 2023

Sent via Email to: test0316@gmail.com
RE: Employee Retention Tax Credit
(Our Ref. 219880)

Substantial professional services have been provided to you, the Client, in connection with the Employee Retention Tax Credit ("ERTC") Client Services Agreement. These professional services include: a review of Client provided information and documentation by tax counsel, education of the Client on ERTC eligibility and substantiation requirements, who is considered an eligible employer for purposes of the ERTC; application of Client's facts and circumstances to aforementioned requirements; calculation of eligible wages and potential refund amounts (less any PPP loan funds if received by Client); and providing filing and tracking support for the 941X amended payroll tax return(s). The fees associated with these services, categorized by fiscal quarter and amount, are as follows:

Quarter/Year	ERC Credit Amount Calculated & Applied For	Contingency Fee %	Contingency Fee \$
2020 Q4	\$49,355.61	20 %	\$9,871.12
2021 Q1	\$127,451.84	20 %	\$25,490.37
2021 Q2	\$143,896.01	20 %	\$28,779.20
2021 Q3	\$113,284.09	20 %	\$22,656.82

TOTAL FOR PROFESSIONAL SERVICES RENDERED: \$86,797.51

TOTAL BALANCE DUE: \$86,797.51

Each contingency fee due and payable five (5) days AFTER receipt of each ERTC credit listed above from the Internal Revenue Service.

Remit payments to:
Dayes Law Firm
c/o Patriot Data Processing, LLC
4400 Old Canton Rd, Suite 170
Jackson, MS 39211

To ensure proper credit, please make sure your tax ID number is clearly indicated on your payments. Thank You!

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

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Employer identification number (EIN)	9	8	-	0	9	8	9	8	9	1
Name (not your trade name)	Malina test 11/16 2									
Trade name (if any)	Malina test 11/16 2									
Address	Mur 10A									
	Number			Street			Suite or room number			
	Sofia			AK			1618			
	City			State			ZIP code			
	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 five pages. Don't attach this form to Form 941 or 941-SS unless you're reclassifying workers; see the instructions for line 42.

Part 1: Select ONLY one process. See page 6 for additional guidance, including information on how to treat employment tax credits and social security tax deferrals.

- ☐ 1. **Adjusted employment tax return.** Check this box if you underreported tax amounts. Also check this box if you overreported tax 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 tax 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 tax 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 tax 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 tax amounts only, go to Part 3 on page 2 and skip lines 4 and 5. If you're correcting overreported tax 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.

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.

2020 (YYYY)

Enter the date you discovered errors.11 / 16 / 2023
(MM / DD / YYYY)

Name (not your trade name) Malina test 11/16 2	Employer identification number (EIN) 98-0989891	Correcting quarter 4 (1, 2, 3, 4) Correcting calendar year (YYYY) 2020
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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)	<input type="text"/>	<input type="text"/>	<input type="text"/>	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)	<input type="text"/>	<input type="text"/>	<input type="text"/>	Copy Column 3 here ▶ <input type="text"/>
8. Taxable social security wages (Form 941 or 941-SS, line 5a, Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.124* = <input type="text"/>
				* If you're correcting your employer share only, use 0.062. See instructions.
9. Qualified sick leave wages* (Form 941 or 941-SS, line 5a(i), Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.062 = <input type="text"/>
				* Use line 9 only for qualified sick leave wages paid after March 31, 2020, for leave taken before April 1, 2021.
10. Qualified family leave wages* (Form 941 or 941-SS, line 5a(ii), Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.062 = <input type="text"/>
				* Use line 10 only for qualified family leave wages paid after March 31, 2020, for leave taken before April 1, 2021.
11. Taxable social security tips (Form 941 or 941-SS, line 5b, Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.124* = <input type="text"/>
				* If you're correcting your employer share only, use 0.062. See instructions.
12. Taxable Medicare wages & tips (Form 941 or 941-SS, line 5c, Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.029* = <input type="text"/>
				* If you're correcting your employer share only, use 0.0145. See instructions.
13. Taxable wages & tips subject to Additional Medicare Tax withholding (Form 941 or 941-SS, line 5d)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.009* = <input type="text"/>
				* Certain wages and tips reported in Column 3 shouldn't be multiplied by 0.009. See instructions.
14. Section 3121(q) Notice and Demand—Tax due on unreported tips (Form 941 or 941-SS, line 5f)	<input type="text"/>	<input type="text"/>	<input type="text"/>	Copy Column 3 here ▶ <input type="text"/>
15. Tax adjustments (Form 941 or 941-SS, lines 7 through 9)	<input type="text"/>	<input type="text"/>	<input type="text"/>	Copy Column 3 here ▶ <input type="text"/>
16. Qualified small business payroll tax credit for increasing research activities (Form 941 or 941-SS, line 11a; you must attach Form 8974)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
17. Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 11b)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
18a. Nonrefundable portion of employee retention credit (Form 941 or 941-SS, line 11c)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
18b. Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 11d)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
18c. Nonrefundable portion of COBRA premium assistance credit (Form 941 or 941-SS, line 11e)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
18d. Number of individuals provided COBRA premium assistance (Form 941 or 941-SS, line 11f)	<input type="text"/>	<input type="text"/>	<input type="text"/>	
19. Special addition to wages for federal income tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
20. Special addition to wages for social security taxes	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
21. Special addition to wages for Medicare taxes	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>

Next ▶▶

Name (not your trade name)	Employer identification number (EIN)	Correcting quarter 4 (1, 2, 3, 4)
Malina test 11/16 2	98-0989891	Correcting calendar year (YYYY) 2020

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
22. Special addition to wages for Additional Medicare Tax				See instructions
23. Combine the amounts on lines 7 through 22 of Column 4				
24. Deferred amount of social security tax* (Form 941 or 941-SS, line 13b)				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.				
25. Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 13c)				See instructions
26a. Refundable portion of employee retention credit (Form 941 or 941-SS, line 13d)	\$49,355.61	0.00	\$49,355.61	See instructions
26b. Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 13e)				See instructions
26c. Refundable portion of COBRA premium assistance credit (Form 941 or 941-SS, line 13f)				See instructions
27. Total. Combine the amounts on lines 23 through 26c of Column 4				-\$49,355.61
If line 27 is less than zero: <ul style="list-style-type: none"> 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.) If you checked line 2, this is the amount you want refunded or abated. 				
If line 27 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 <i>Amount you owe</i> in the instructions.				
28. Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 19)				
29. Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 20)				
30. Qualified wages for the employee retention credit (Form 941 or 941-SS, line 21)	\$98,711.08		\$98,711.08	
31a. Qualified health plan expenses for the employee retention credit (Form 941 or 941-SS, line 22)				
31b. Check here if you're eligible for the employee retention credit in the third or fourth quarter of 2021 solely because your business is a recovery startup business				<input type="checkbox"/>
32. Credit from Form 5884-C, line 11, for this quarter* (Form 941 or 941-SS, line 23)				

* Use line 32 to correct only the second, third, and fourth quarters of 2020, and the first quarter of 2021.

Name (not your trade name) Malina test 11/16 2	Employer identification number (EIN) 98-0989891	Correcting quarter 4 (1, 2, 3, 4) Correcting calendar year (YYYY) 2020
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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.)
33a. Qualified wages paid March 13 through March 31, 2020, for the employee retention credit* (Form 941 or 941-SS, line 24)	<input type="text"/>	<input type="text"/>	<input type="text"/>
	* Use line 33a to correct only the second quarter of 2020.		
33b. Deferred amount of the employee share of social security tax included on Form 941 or 941-SS, line 13b* (Form 941 or 941-SS, line 24)	<input type="text"/>	<input type="text"/>	<input type="text"/>
	* Use line 33b to correct only the third and fourth quarters of 2020.		
34. Qualified health plan expenses allocable to wages reported on Form 941 or 941-SS, line 24* (Form 941 or 941-SS, line 25)	<input type="text"/>	<input type="text"/>	<input type="text"/>
	* Use line 34 to correct only the second quarter of 2020.		

Caution: Lines 35–40 apply only to quarters beginning after March 31, 2021.

35. Qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 23)	<input type="text"/>	<input type="text"/>	<input type="text"/>
36. Qualified health plan expenses allocable to qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 24)	<input type="text"/>	<input type="text"/>	<input type="text"/>
37. Amounts under certain collectively bargained agreements allocable to qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 25)	<input type="text"/>	<input type="text"/>	<input type="text"/>
38. Qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 26)	<input type="text"/>	<input type="text"/>	<input type="text"/>
39. Qualified health plan expenses allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 27)	<input type="text"/>	<input type="text"/>	<input type="text"/>
40. Amounts under certain collectively bargained agreements allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 28)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Next ►

Name (not your trade name) Malina test 11/16 2	Employer identification number (EIN) 98-0989891	Correcting quarter 4 (1, 2, 3, 4) Correcting calendar year (YYYY) 2020
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Part 4: Explain your corrections for this quarter.

- ☐ 41. 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 43.
- ☐ 42. Check here if any corrections involve reclassified workers. Explain on line 43.
43. You must give us a detailed explanation of how you determined your corrections. See the instructions.

AFTER FILING FORM 941 FOR THE 4th QUARTER. THE TAXPAYER DETERMINED THAT THEY WERE ELIGIBLE FOR THE EMPLOYEE RETENTION CREDIT. TOTAL WAGES QUALIFYING FOR THE CREDIT WERE CALCULATED AND THE AMOUNT OF THE CREDIT WAS CALCULATED ON WORKSHEET 2 OF THE INSTRUCTIONS

FURTHER, THE TAXPAYER HAS ELECTED TO USE THE SPECIAL RULE FROM SECTION 206(e)(2) OF THE DISASTER TAX RELIEF ACT WHICH ALLOWS EMPLOYERS TO TREAT ANY APPLICABLE AMOUNT AS AN AMOUNT PAID IN THE 4TH QUARTER OF 2020. THE "APPLICABLE AMOUNT" INCLUDES THE AMOUNT OF WAGES THAT ARE PERMITTED TO BE TREATED AS QUALIFIED WAGES IN THE FIRST, SECOND, OR THIRD QUARTER OF 2020 THAT WERE PREVIOUSLY USED TO CLAIM THE EMPLOYEE RETENTION CREDIT. BECAUSE THE SPECIAL ELECTION ALLOWS THE TAXPAYER TO PUT THE QUALIFIED WAGES FOR THE ENTIRE YEAR ON THIS ONE FORM, THE QUALIFIED WAGES FOR THE EMPLOYEE RETENTION CREDIT ON LINE 30 OF THIS 941-X MAY BE HIGHER THAN THE TOTAL WAGES FOR THIS QUARTER.

Part 5: Sign here. You must complete all five 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.



Sign your name here

Malina
Signature of preparer

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?

Unless otherwise specified in the separate instructions, an underreported employment tax credit or social security tax deferral should be treated like an overreported tax amount. An overreported employment tax credit or social security tax deferral should be treated like an underreported tax amount. For more information, including which process to select on lines 1 and 2, see *Correcting an employment tax credit or social security tax deferral* in the separate instructions.

Type of errors you're correcting

Underreported tax amounts ONLY

Use the adjustment process to correct underreported tax amounts.

- Check the box on line 1.
- Pay the amount you owe from line 27 by the time you file Form 941-X.

Overreported tax 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 tax amounts.

Choose the adjustment process if you want the amount shown on line 27 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 27 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 tax amounts. Check the box on line 2.

BOTH underreported and overreported tax 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 tax amounts.

Choose the adjustment process if combining your underreported tax amounts and overreported tax 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 27.

OR

Choose both the adjustment process and the claim process if you want the overreported tax amount refunded to you or abated.

File two separate forms.

1. For the adjustment process, file one Form 941-X to correct the underreported tax amounts. Check the box on line 1. Pay the amount you owe from line 27 by the time you file Form 941-X.

2. For the claim process, file a second Form 941-X to correct the overreported tax 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 tax amounts. Check the box on line 1. Pay the amount you owe from line 27 by the time you file Form 941-X.

2. For the claim process, file a second Form 941-X to correct the overreported tax amounts. Check the box on line 2.

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

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Employer identification number (EIN)	9	8	-	0	9	8	9	8	9	1
Name (not your trade name)	Malina test 11/16 2									
Trade name (if any)	Malina test 11/16 2									
Address	Mur 10A									
	Number			Street			Suite or room number			
	Sofia			AK			1618			
	City			State			ZIP code			
	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 five pages. Don't attach this form to Form 941 or 941-SS unless you're reclassifying workers; see the instructions for line 42.

Part 1: Select ONLY one process. See page 6 for additional guidance, including information on how to treat employment tax credits and social security tax deferrals.

- ☐ 1. **Adjusted employment tax return.** Check this box if you underreported tax amounts. Also check this box if you overreported tax 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 tax 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 tax 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 tax 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 tax amounts only, go to Part 3 on page 2 and skip lines 4 and 5. If you're correcting overreported tax 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.

Next ►

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.

2021 (YYYY)

Enter the date you discovered errors.

11 / 16 / 2023
(MM / DD / YYYY)

Name (not your trade name) Malina test 11/16 2	Employer identification number (EIN) 98-0989891	Correcting quarter 1 (1, 2, 3, 4) Correcting calendar year (YYYY) 2021
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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)	<input type="text"/>	<input type="text"/>	<input type="text"/>	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)	<input type="text"/>	<input type="text"/>	<input type="text"/>	Copy Column 3 here ▶ <input type="text"/>
8. Taxable social security wages (Form 941 or 941-SS, line 5a, Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.124* = <input type="text"/>
				* If you're correcting your employer share only, use 0.062. See instructions.
9. Qualified sick leave wages* (Form 941 or 941-SS, line 5a(i), Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.062 = <input type="text"/>
				* Use line 9 only for qualified sick leave wages paid after March 31, 2020, for leave taken before April 1, 2021.
10. Qualified family leave wages* (Form 941 or 941-SS, line 5a(ii), Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.062 = <input type="text"/>
				* Use line 10 only for qualified family leave wages paid after March 31, 2020, for leave taken before April 1, 2021.
11. Taxable social security tips (Form 941 or 941-SS, line 5b, Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.124* = <input type="text"/>
				* If you're correcting your employer share only, use 0.062. See instructions.
12. Taxable Medicare wages & tips (Form 941 or 941-SS, line 5c, Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.029* = <input type="text"/>
				* If you're correcting your employer share only, use 0.0145. See instructions.
13. Taxable wages & tips subject to Additional Medicare Tax withholding (Form 941 or 941-SS, line 5d)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.009* = <input type="text"/>
				* Certain wages and tips reported in Column 3 shouldn't be multiplied by 0.009. See instructions.
14. Section 3121(q) Notice and Demand—Tax due on unreported tips (Form 941 or 941-SS, line 5f)	<input type="text"/>	<input type="text"/>	<input type="text"/>	Copy Column 3 here ▶ <input type="text"/>
15. Tax adjustments (Form 941 or 941-SS, lines 7 through 9)	<input type="text"/>	<input type="text"/>	<input type="text"/>	Copy Column 3 here ▶ <input type="text"/>
16. Qualified small business payroll tax credit for increasing research activities (Form 941 or 941-SS, line 11a; you must attach Form 8974)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
17. Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 11b)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
18a. Nonrefundable portion of employee retention credit (Form 941 or 941-SS, line 11c)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
18b. Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 11d)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
18c. Nonrefundable portion of COBRA premium assistance credit (Form 941 or 941-SS, line 11e)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
18d. Number of individuals provided COBRA premium assistance (Form 941 or 941-SS, line 11f)	<input type="text"/>	<input type="text"/>	<input type="text"/>	
19. Special addition to wages for federal income tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
20. Special addition to wages for social security taxes	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
21. Special addition to wages for Medicare taxes	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>

Next ▶▶

Name (not your trade name)	Employer identification number (EIN)	Correcting quarter 1 (1, 2, 3, 4)
Malina test 11/16 2	98-0989891	Correcting calendar year (YYYY) 2021

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
22. Special addition to wages for Additional Medicare Tax				See instructions
23. Combine the amounts on lines 7 through 22 of Column 4				
24. Deferred amount of social security tax* (Form 941 or 941-SS, line 13b)				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.				
25. Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 13c)				See instructions
26a. Refundable portion of employee retention credit (Form 941 or 941-SS, line 13d)	\$127,451.84	0.00	\$127,451.84	See instructions
26b. Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 13e)				See instructions
26c. Refundable portion of COBRA premium assistance credit (Form 941 or 941-SS, line 13f)				See instructions
27. Total. Combine the amounts on lines 23 through 26c of Column 4				-\$127,451.84
If line 27 is less than zero: <ul style="list-style-type: none"> 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.) If you checked line 2, this is the amount you want refunded or abated. 				
If line 27 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 <i>Amount you owe</i> in the instructions.				
28. Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 19)				
29. Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 20)				
30. Qualified wages for the employee retention credit (Form 941 or 941-SS, line 21)	\$182,074.02		\$182,074.02	
31a. Qualified health plan expenses for the employee retention credit (Form 941 or 941-SS, line 22)				
31b. Check here if you're eligible for the employee retention credit in the third or fourth quarter of 2021 solely because your business is a recovery startup business				<input type="checkbox"/>
32. Credit from Form 5884-C, line 11, for this quarter* (Form 941 or 941-SS, line 23)				

* Use line 32 to correct only the second, third, and fourth quarters of 2020, and the first quarter of 2021.

Name (not your trade name) Malina test 11/16 2	Employer identification number (EIN) 98-0989891	Correcting quarter 1 (1, 2, 3, 4) Correcting calendar year (YYYY) 2021
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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.)
33a. Qualified wages paid March 13 through March 31, 2020, for the employee retention credit* (Form 941 or 941-SS, line 24)	<input type="text"/>	<input type="text"/>	<input type="text"/>
	* Use line 33a to correct only the second quarter of 2020.		
33b. Deferred amount of the employee share of social security tax included on Form 941 or 941-SS, line 13b* (Form 941 or 941-SS, line 24)	<input type="text"/>	<input type="text"/>	<input type="text"/>
	* Use line 33b to correct only the third and fourth quarters of 2020.		
34. Qualified health plan expenses allocable to wages reported on Form 941 or 941-SS, line 24* (Form 941 or 941-SS, line 25)	<input type="text"/>	<input type="text"/>	<input type="text"/>
	* Use line 34 to correct only the second quarter of 2020.		

Caution: Lines 35–40 apply only to quarters beginning after March 31, 2021.

35. Qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 23)	<input type="text"/>	<input type="text"/>	<input type="text"/>
36. Qualified health plan expenses allocable to qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 24)	<input type="text"/>	<input type="text"/>	<input type="text"/>
37. Amounts under certain collectively bargained agreements allocable to qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 25)	<input type="text"/>	<input type="text"/>	<input type="text"/>
38. Qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 26)	<input type="text"/>	<input type="text"/>	<input type="text"/>
39. Qualified health plan expenses allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 27)	<input type="text"/>	<input type="text"/>	<input type="text"/>
40. Amounts under certain collectively bargained agreements allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 28)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Next ►

Name (not your trade name) Malina test 11/16 2	Employer identification number (EIN) 98-0989891	Correcting quarter 1 (1, 2, 3, 4) Correcting calendar year (YYYY) 2021
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Part 4: Explain your corrections for this quarter.

- ☐ 41. 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 43.
- ☐ 42. Check here if any corrections involve reclassified workers. Explain on line 43.
43. You must give us a detailed explanation of how you determined your corrections. See the instructions.

AFTER FILING FORM 941 FOR THE 1st QUARTER. THE TAXPAYER DETERMINED THAT THEY WERE ELIGIBLE FOR THE EMPLOYEE RETENTION CREDIT. TOTAL WAGES QUALIFYING FOR THE CREDIT WERE CALCULATED AND THE AMOUNT OF THE CREDIT WAS CALCULATED ON WORKSHEET 2 OF THE INSTRUCTIONS

Part 5: Sign here. You must complete all five 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.



Sign your name here

[Signature]
Signer ID: 700007011

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?

Unless otherwise specified in the separate instructions, an underreported employment tax credit or social security tax deferral should be treated like an overreported tax amount. An overreported employment tax credit or social security tax deferral should be treated like an underreported tax amount. For more information, including which process to select on lines 1 and 2, see *Correcting an employment tax credit or social security tax deferral* in the separate instructions.

Type of errors you're correcting

Underreported tax amounts ONLY

Use the adjustment process to correct underreported tax amounts.

- Check the box on line 1.
- Pay the amount you owe from line 27 by the time you file Form 941-X.

Overreported tax 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 tax amounts.

Choose the adjustment process if you want the amount shown on line 27 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 27 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 tax amounts. Check the box on line 2.

BOTH underreported and overreported tax 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 tax amounts.

Choose the adjustment process if combining your underreported tax amounts and overreported tax 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 27.

OR

Choose both the adjustment process and the claim process if you want the overreported tax amount refunded to you or abated.

File two separate forms.

1. For the adjustment process, file one Form 941-X to correct the underreported tax amounts. Check the box on line 1. Pay the amount you owe from line 27 by the time you file Form 941-X.

2. For the claim process, file a second Form 941-X to correct the overreported tax 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 tax amounts. Check the box on line 1. Pay the amount you owe from line 27 by the time you file Form 941-X.

2. For the claim process, file a second Form 941-X to correct the overreported tax amounts. Check the box on line 2.

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

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Employer identification number (EIN)	9	8	-	0	9	8	9	8	9	1
Name (not your trade name)	Malina test 11/16 2									
Trade name (if any)	Malina test 11/16 2									
Address	Mur 10A									
	Number			Street			Suite or room number			
	Sofia			AK			1618			
	City			State			ZIP code			
	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 five pages. Don't attach this form to Form 941 or 941-SS unless you're reclassifying workers; see the instructions for line 42.

Part 1: Select ONLY one process. See page 6 for additional guidance, including information on how to treat employment tax credits and social security tax deferrals.

- ☐ 1. **Adjusted employment tax return.** Check this box if you underreported tax amounts. Also check this box if you overreported tax 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 tax 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 tax 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 tax 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 tax amounts only, go to Part 3 on page 2 and skip lines 4 and 5. If you're correcting overreported tax 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.

Next ►

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.**

2021 (YYYY)

Enter the date you discovered errors.11 / 16 / 2023
(MM / DD / YYYY)

Name (not your trade name) Malina test 11/16 2	Employer identification number (EIN) 98-0989891	Correcting quarter 2 (1, 2, 3, 4) Correcting calendar year (YYYY) 2021
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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)	<input type="text"/>	<input type="text"/>	<input type="text"/>	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)	<input type="text"/>	<input type="text"/>	<input type="text"/>	Copy Column 3 here ▶ <input type="text"/>
8. Taxable social security wages (Form 941 or 941-SS, line 5a, Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.124* = <input type="text"/>
				* If you're correcting your employer share only, use 0.062. See instructions.
9. Qualified sick leave wages* (Form 941 or 941-SS, line 5a(i), Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.062 = <input type="text"/>
				* Use line 9 only for qualified sick leave wages paid after March 31, 2020, for leave taken before April 1, 2021.
10. Qualified family leave wages* (Form 941 or 941-SS, line 5a(ii), Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.062 = <input type="text"/>
				* Use line 10 only for qualified family leave wages paid after March 31, 2020, for leave taken before April 1, 2021.
11. Taxable social security tips (Form 941 or 941-SS, line 5b, Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.124* = <input type="text"/>
				* If you're correcting your employer share only, use 0.062. See instructions.
12. Taxable Medicare wages & tips (Form 941 or 941-SS, line 5c, Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.029* = <input type="text"/>
				* If you're correcting your employer share only, use 0.0145. See instructions.
13. Taxable wages & tips subject to Additional Medicare Tax withholding (Form 941 or 941-SS, line 5d)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.009* = <input type="text"/>
				* Certain wages and tips reported in Column 3 shouldn't be multiplied by 0.009. See instructions.
14. Section 3121(q) Notice and Demand—Tax due on unreported tips (Form 941 or 941-SS, line 5f)	<input type="text"/>	<input type="text"/>	<input type="text"/>	Copy Column 3 here ▶ <input type="text"/>
15. Tax adjustments (Form 941 or 941-SS, lines 7 through 9)	<input type="text"/>	<input type="text"/>	<input type="text"/>	Copy Column 3 here ▶ <input type="text"/>
16. Qualified small business payroll tax credit for increasing research activities (Form 941 or 941-SS, line 11a; you must attach Form 8974)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
17. Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 11b)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
18a. Nonrefundable portion of employee retention credit (Form 941 or 941-SS, line 11c)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
18b. Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 11d)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
18c. Nonrefundable portion of COBRA premium assistance credit (Form 941 or 941-SS, line 11e)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
18d. Number of individuals provided COBRA premium assistance (Form 941 or 941-SS, line 11f)	<input type="text"/>	<input type="text"/>	<input type="text"/>	
19. Special addition to wages for federal income tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
20. Special addition to wages for social security taxes	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
21. Special addition to wages for Medicare taxes	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>

Next ▶▶

Name (not your trade name)	Employer identification number (EIN)	Correcting quarter 2 (1, 2, 3, 4)
Malina test 11/16 2	98-0989891	Correcting calendar year (YYYY) 2021

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
22. Special addition to wages for Additional Medicare Tax				See instructions
23. Combine the amounts on lines 7 through 22 of Column 4				
24. Deferred amount of social security tax* (Form 941 or 941-SS, line 13b)				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.				
25. Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 13c)				See instructions
26a. Refundable portion of employee retention credit (Form 941 or 941-SS, line 13d)	\$143,896.01	0.00	\$143,896.01	See instructions
26b. Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 13e)				See instructions
26c. Refundable portion of COBRA premium assistance credit (Form 941 or 941-SS, line 13f)				See instructions
27. Total. Combine the amounts on lines 23 through 26c of Column 4				-\$143,896.01
If line 27 is less than zero: <ul style="list-style-type: none"> 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.) If you checked line 2, this is the amount you want refunded or abated. 				
If line 27 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 <i>Amount you owe</i> in the instructions.				
28. Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 19)				
29. Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 20)				
30. Qualified wages for the employee retention credit (Form 941 or 941-SS, line 21)	\$205,565.74		\$205,565.74	
31a. Qualified health plan expenses for the employee retention credit (Form 941 or 941-SS, line 22)				
31b. Check here if you're eligible for the employee retention credit in the third or fourth quarter of 2021 solely because your business is a recovery startup business				<input type="checkbox"/>
32. Credit from Form 5884-C, line 11, for this quarter* (Form 941 or 941-SS, line 23)				

* Use line 32 to correct only the second, third, and fourth quarters of 2020, and the first quarter of 2021.

Name (not your trade name) Malina test 11/16 2	Employer identification number (EIN) 98-0989891	Correcting quarter 2 (1, 2, 3, 4) Correcting calendar year (YYYY) 2021
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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.)
33a. Qualified wages paid March 13 through March 31, 2020, for the employee retention credit* (Form 941 or 941-SS, line 24)	<input type="text"/>	<input type="text"/>	<input type="text"/>
	* Use line 33a to correct only the second quarter of 2020.		
33b. Deferred amount of the employee share of social security tax included on Form 941 or 941-SS, line 13b* (Form 941 or 941-SS, line 24)	<input type="text"/>	<input type="text"/>	<input type="text"/>
	* Use line 33b to correct only the third and fourth quarters of 2020.		
34. Qualified health plan expenses allocable to wages reported on Form 941 or 941-SS, line 24* (Form 941 or 941-SS, line 25)	<input type="text"/>	<input type="text"/>	<input type="text"/>
	* Use line 34 to correct only the second quarter of 2020.		

Caution: Lines 35–40 apply only to quarters beginning after March 31, 2021.

35. Qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 23)	<input type="text"/>	<input type="text"/>	<input type="text"/>
36. Qualified health plan expenses allocable to qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 24)	<input type="text"/>	<input type="text"/>	<input type="text"/>
37. Amounts under certain collectively bargained agreements allocable to qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 25)	<input type="text"/>	<input type="text"/>	<input type="text"/>
38. Qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 26)	<input type="text"/>	<input type="text"/>	<input type="text"/>
39. Qualified health plan expenses allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 27)	<input type="text"/>	<input type="text"/>	<input type="text"/>
40. Amounts under certain collectively bargained agreements allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 28)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Next ►

Name (not your trade name) Malina test 11/16 2	Employer identification number (EIN) 98-0989891	Correcting quarter 2 (1, 2, 3, 4) Correcting calendar year (YYYY) 2021
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Part 4: Explain your corrections for this quarter.

- ☐ 41. 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 43.
- ☐ 42. Check here if any corrections involve reclassified workers. Explain on line 43.
43. You must give us a detailed explanation of how you determined your corrections. See the instructions.

AFTER FILING FORM 941 FOR THE 2nd QUARTER. THE TAXPAYER DETERMINED THAT THEY WERE ELIGIBLE FOR THE EMPLOYEE RETENTION CREDIT. TOTAL WAGES QUALIFYING FOR THE CREDIT WERE CALCULATED AND THE AMOUNT OF THE CREDIT WAS CALCULATED ON WORKSHEET 2 OF THE INSTRUCTIONS

Part 5: Sign here. You must complete all five 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.



Sign your name here

Mary
Signer ID: 70000000000000000000000000000000

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?

Unless otherwise specified in the separate instructions, an underreported employment tax credit or social security tax deferral should be treated like an overreported tax amount. An overreported employment tax credit or social security tax deferral should be treated like an underreported tax amount. For more information, including which process to select on lines 1 and 2, see *Correcting an employment tax credit or social security tax deferral* in the separate instructions.

Type of errors you're correcting

Underreported tax amounts ONLY

Use the adjustment process to correct underreported tax amounts.

- Check the box on line 1.
- Pay the amount you owe from line 27 by the time you file Form 941-X.

Overreported tax 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 tax amounts.

Choose the adjustment process if you want the amount shown on line 27 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 27 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 tax amounts. Check the box on line 2.

BOTH underreported and overreported tax 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 tax amounts.

Choose the adjustment process if combining your underreported tax amounts and overreported tax 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 27.

OR

Choose both the adjustment process and the claim process if you want the overreported tax amount refunded to you or abated.

File two separate forms.

1. For the adjustment process, file one Form 941-X to correct the underreported tax amounts. Check the box on line 1. Pay the amount you owe from line 27 by the time you file Form 941-X.

2. For the claim process, file a second Form 941-X to correct the overreported tax 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 tax amounts. Check the box on line 1. Pay the amount you owe from line 27 by the time you file Form 941-X.

2. For the claim process, file a second Form 941-X to correct the overreported tax amounts. Check the box on line 2.

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

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Employer identification number (EIN)	9	8	-	0	9	8	9	8	9	1
Name (not your trade name)	Malina test 11/16 2									
Trade name (if any)	Malina test 11/16 2									
Address	Mur 10A									
	Number			Street			Suite or room number			
	Sofia			AK			1618			
	City			State			ZIP code			
	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 five pages. Don't attach this form to Form 941 or 941-SS unless you're reclassifying workers; see the instructions for line 42.

Part 1: Select ONLY one process. See page 6 for additional guidance, including information on how to treat employment tax credits and social security tax deferrals.

- ☐ 1. **Adjusted employment tax return.** Check this box if you underreported tax amounts. Also check this box if you overreported tax 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 tax 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 tax 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 tax 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 tax amounts only, go to Part 3 on page 2 and skip lines 4 and 5. If you're correcting overreported tax 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.

Next ►

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.

2021 (YYYY)

Enter the date you discovered errors.

11 / 16 / 2023
(MM / DD / YYYY)

Name (not your trade name) Malina test 11/16 2	Employer identification number (EIN) 98-0989891	Correcting quarter 3 (1, 2, 3, 4) Correcting calendar year (YYYY) 2021
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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)	<input type="text"/>	<input type="text"/>	<input type="text"/>	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)	<input type="text"/>	<input type="text"/>	<input type="text"/>	Copy Column 3 here ▶ <input type="text"/>
8. Taxable social security wages (Form 941 or 941-SS, line 5a, Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.124* = <input type="text"/>
				* If you're correcting your employer share only, use 0.062. See instructions.
9. Qualified sick leave wages* (Form 941 or 941-SS, line 5a(i), Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.062 = <input type="text"/>
				* Use line 9 only for qualified sick leave wages paid after March 31, 2020, for leave taken before April 1, 2021.
10. Qualified family leave wages* (Form 941 or 941-SS, line 5a(ii), Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.062 = <input type="text"/>
				* Use line 10 only for qualified family leave wages paid after March 31, 2020, for leave taken before April 1, 2021.
11. Taxable social security tips (Form 941 or 941-SS, line 5b, Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.124* = <input type="text"/>
				* If you're correcting your employer share only, use 0.062. See instructions.
12. Taxable Medicare wages & tips (Form 941 or 941-SS, line 5c, Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.029* = <input type="text"/>
				* If you're correcting your employer share only, use 0.0145. See instructions.
13. Taxable wages & tips subject to Additional Medicare Tax withholding (Form 941 or 941-SS, line 5d)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.009* = <input type="text"/>
				* Certain wages and tips reported in Column 3 shouldn't be multiplied by 0.009. See instructions.
14. Section 3121(q) Notice and Demand—Tax due on unreported tips (Form 941 or 941-SS, line 5f)	<input type="text"/>	<input type="text"/>	<input type="text"/>	Copy Column 3 here ▶ <input type="text"/>
15. Tax adjustments (Form 941 or 941-SS, lines 7 through 9)	<input type="text"/>	<input type="text"/>	<input type="text"/>	Copy Column 3 here ▶ <input type="text"/>
16. Qualified small business payroll tax credit for increasing research activities (Form 941 or 941-SS, line 11a; you must attach Form 8974)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
17. Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 11b)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
18a. Nonrefundable portion of employee retention credit (Form 941 or 941-SS, line 11c)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
18b. Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 11d)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
18c. Nonrefundable portion of COBRA premium assistance credit (Form 941 or 941-SS, line 11e)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
18d. Number of individuals provided COBRA premium assistance (Form 941 or 941-SS, line 11f)	<input type="text"/>	<input type="text"/>	<input type="text"/>	
19. Special addition to wages for federal income tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
20. Special addition to wages for social security taxes	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
21. Special addition to wages for Medicare taxes	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>

Next ▶▶

Name (not your trade name)	Employer identification number (EIN)	Correcting quarter 3 (1, 2, 3, 4)
Malina test 11/16 2	98-0989891	Correcting calendar year (YYYY) 2021

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
22. Special addition to wages for Additional Medicare Tax				See instructions
23. Combine the amounts on lines 7 through 22 of Column 4				
24. Deferred amount of social security tax* (Form 941 or 941-SS, line 13b)				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.				
25. Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 13c)				See instructions
26a. Refundable portion of employee retention credit (Form 941 or 941-SS, line 13d)	\$113,284.09	0.00	\$113,284.09	See instructions
26b. Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 13e)				See instructions
26c. Refundable portion of COBRA premium assistance credit (Form 941 or 941-SS, line 13f)				See instructions
27. Total. Combine the amounts on lines 23 through 26c of Column 4				-\$113,284.09
If line 27 is less than zero: <ul style="list-style-type: none"> 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.) If you checked line 2, this is the amount you want refunded or abated. 				
If line 27 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 <i>Amount you owe</i> in the instructions.				
28. Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 19)				
29. Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 20)				
30. Qualified wages for the employee retention credit (Form 941 or 941-SS, line 21)	\$161,834.36		\$161,834.36	
31a. Qualified health plan expenses for the employee retention credit (Form 941 or 941-SS, line 22)				
31b. Check here if you're eligible for the employee retention credit in the third or fourth quarter of 2021 solely because your business is a recovery startup business				<input type="checkbox"/>
32. Credit from Form 5884-C, line 11, for this quarter* (Form 941 or 941-SS, line 23)				

* Use line 32 to correct only the second, third, and fourth quarters of 2020, and the first quarter of 2021.

Name (not your trade name) Malina test 11/16 2	Employer identification number (EIN) 98-0989891	Correcting quarter 3 (1, 2, 3, 4) Correcting calendar year (YYYY) 2021
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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.)
33a. Qualified wages paid March 13 through March 31, 2020, for the employee retention credit* (Form 941 or 941-SS, line 24)	<input type="text"/>	<input type="text"/>	<input type="text"/>
	* Use line 33a to correct only the second quarter of 2020.		
33b. Deferred amount of the employee share of social security tax included on Form 941 or 941-SS, line 13b* (Form 941 or 941-SS, line 24)	<input type="text"/>	<input type="text"/>	<input type="text"/>
	* Use line 33b to correct only the third and fourth quarters of 2020.		
34. Qualified health plan expenses allocable to wages reported on Form 941 or 941-SS, line 24* (Form 941 or 941-SS, line 25)	<input type="text"/>	<input type="text"/>	<input type="text"/>
	* Use line 34 to correct only the second quarter of 2020.		

Caution: Lines 35–40 apply only to quarters beginning after March 31, 2021.

35. Qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 23)	<input type="text"/>	<input type="text"/>	<input type="text"/>
36. Qualified health plan expenses allocable to qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 24)	<input type="text"/>	<input type="text"/>	<input type="text"/>
37. Amounts under certain collectively bargained agreements allocable to qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 25)	<input type="text"/>	<input type="text"/>	<input type="text"/>
38. Qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 26)	<input type="text"/>	<input type="text"/>	<input type="text"/>
39. Qualified health plan expenses allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 27)	<input type="text"/>	<input type="text"/>	<input type="text"/>
40. Amounts under certain collectively bargained agreements allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 28)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Next ►

Form 941-X: Which process should you use?

Unless otherwise specified in the separate instructions, an underreported employment tax credit or social security tax deferral should be treated like an overreported tax amount. An overreported employment tax credit or social security tax deferral should be treated like an underreported tax amount. For more information, including which process to select on lines 1 and 2, see *Correcting an employment tax credit or social security tax deferral* in the separate instructions.

Type of errors you're correcting

Underreported tax amounts ONLY

Use the adjustment process to correct underreported tax amounts.

- Check the box on line 1.
- Pay the amount you owe from line 27 by the time you file Form 941-X.

Overreported tax 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 tax amounts.

Choose the adjustment process if you want the amount shown on line 27 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 27 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 tax amounts. Check the box on line 2.

BOTH underreported and overreported tax 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 tax amounts.

Choose the adjustment process if combining your underreported tax amounts and overreported tax 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 27.

OR

Choose both the adjustment process and the claim process if you want the overreported tax amount refunded to you or abated.

File two separate forms.

1. For the adjustment process, file one Form 941-X to correct the underreported tax amounts. Check the box on line 1. Pay the amount you owe from line 27 by the time you file Form 941-X.

2. For the claim process, file a second Form 941-X to correct the overreported tax 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 tax amounts. Check the box on line 1. Pay the amount you owe from line 27 by the time you file Form 941-X.

2. For the claim process, file a second Form 941-X to correct the overreported tax amounts. Check the box on line 2.