

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

(Rev. April 2025)

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Employer identification number (EIN)   -

Name (not your trade name)

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

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

Enter the calendar year of the return you're correcting:

(YYYY)

**Enter the date you discovered errors:**

/  /

(MM / DD / YYYY)

Read the separate instructions before completing this form. Use this form to correct errors you made on Form 944, Employer's ANNUAL Federal Tax Return. Use a separate Form 944-X for each year that needs correction. Type or print within the boxes. You MUST complete all five pages. Don't attach this form to Form 944 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.**

- 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 944 or Form 941 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 944-X can't be used to correct overreported amounts of Additional Medicare Tax unless the amounts weren't withheld from employee wages.

- 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 social security tax and Medicare tax for prior years. I have a written statement from each affected employee stating that they haven'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 they haven'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 prior years. I have a written statement from each affected employee stating that they haven'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 overcollected in prior years. I also have a written statement from each affected employee stating that they haven'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 they haven'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.

**Part 3: Enter the corrections for the calendar year you're correcting. If any line doesn't 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
<b>6. Wages, tips, and other compensation</b> (Form 944, line 1)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	Use the amount in Column 1 when you prepare your Forms W-2 or Forms W-2c.	<input style="width:100%;" type="text"/>
<b>7. Federal income tax withheld from wages, tips, and other compensation</b> (Form 944, line 2)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	Copy Column 3 here	<input style="width:100%;" type="text"/>
<b>8. Taxable social security wages</b> (Form 944, line 4a, Column 1)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	$\times 0.124^*$ =	<input style="width:100%;" type="text"/>
						* If you're correcting your employer share only, use 0.062. See instructions.	
<b>9. Qualified sick leave wages*</b> (Form 944, line 4a(i), Column 1)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	$\times 0.062$ =	<input style="width:100%;" type="text"/>
						* Use line 9 only for qualified sick leave wages paid after March 31, 2020, for leave taken before April 1, 2021.	
<b>10. Qualified family leave wages*</b> (Form 944, line 4a(ii), Column 1)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	$\times 0.062$ =	<input style="width:100%;" type="text"/>
						* Use line 10 only for qualified family leave wages paid after March 31, 2020, for leave taken before April 1, 2021.	
<b>11. Taxable social security tips</b> (Form 944, line 4b, Column 1)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	$\times 0.124^*$ =	<input style="width:100%;" type="text"/>
						* If you're correcting your employer share only, use 0.062. See instructions.	
<b>12. Taxable Medicare wages &amp; tips</b> (Form 944, line 4c, Column 1)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	$\times 0.029^*$ =	<input style="width:100%;" type="text"/>
						* If you're correcting your employer share only, use 0.0145. See instructions.	
<b>13. Taxable wages &amp; tips subject to Additional Medicare Tax withholding</b> (Form 944, line 4d, Column 1)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	$\times 0.009^*$ =	<input style="width:100%;" type="text"/>
						* Certain wages & tips reported in Column 3 shouldn't be multiplied by 0.009. See instructions.	
<b>14. Tax adjustments</b> (Form 944, line 6)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	Copy Column 3 here	<input style="width:100%;" type="text"/>
<b>15. Qualified small business payroll tax credit for increasing research activities</b> (See instructions; you must attach Form 8974.)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	See instructions	<input style="width:100%;" type="text"/>
<b>16. Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021</b> (Form 944, line 8b)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	See instructions	<input style="width:100%;" type="text"/>
<b>17a. Reserved for future use</b>	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>		<input style="width:100%;" type="text"/>
<b>17b. Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021</b> (Form 944, line 8d)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	See instructions	<input style="width:100%;" type="text"/>
<b>17c. Nonrefundable portion of COBRA premium assistance credit</b> (Form 944, line 8e)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	See instructions	<input style="width:100%;" type="text"/>
<b>17d. Number of individuals provided COBRA premium assistance</b> (Form 944, line 8f)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>		<input style="width:100%;" type="text"/>
<b>18. Special addition to wages for federal income tax</b>	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	See instructions	<input style="width:100%;" type="text"/>

**Part 3: Enter the corrections for the calendar year you're correcting. If any line doesn't apply, leave it blank. (continued)**

	Column 1 <i>Total corrected amount (for ALL employees)</i>	-	Column 2 <i>Amount originally reported or as previously corrected (for ALL employees)</i>	=	Column 3 <i>Difference (If this amount is a negative number, use a minus sign.)</i>		Column 4 <i>Tax correction</i>
19. Special addition to wages for social security taxes	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	See instructions	<input style="width:100%;" type="text"/>
20. Special addition to wages for Medicare taxes	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	See instructions	<input style="width:100%;" type="text"/>
21. Special addition to wages for Additional Medicare Tax	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	See instructions	<input style="width:100%;" type="text"/>
22. <b>Subtotal.</b> Combine the amounts on lines 7 through 21 of Column 4 . . . . .							<input style="width:100%;" type="text"/>
23. Reserved for future use	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>		<input style="width:100%;" type="text"/>
24. Reserved for future use	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>		<input style="width:100%;" type="text"/>
25. Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 944, line 10d)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	See instructions	<input style="width:100%;" type="text"/>
26a. Reserved for future use	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>		<input style="width:100%;" type="text"/>
26b. Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 944, line 10f)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	See instructions	<input style="width:100%;" type="text"/>
26c. Refundable portion of COBRA premium assistance credit (Form 944, line 10g)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	See instructions	<input style="width:100%;" type="text"/>
27. <b>Total.</b> Combine the amounts on lines 22 through 26c of Column 4 . . . . .							<input style="width:100%;" type="text"/>

**If line 27 is less than zero:**

- If you checked line 1, this is the amount you want applied as a credit to your Form 944 for the tax period in which you're filing this form. (If you're currently filing a Form 941, Employer's QUARTERLY 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 *Amount you owe* in the instructions.

28. Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021 (Form 944, line 15)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>
29. Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021 (Form 944, line 16)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>
30. Reserved for future use	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>

**Part 3:** Enter the corrections for the calendar year you're correcting. 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.)
31. Reserved for future use	.	-	.	=	.
32. Reserved for future use	.	-	.	=	.
<b>Caution:</b> Lines 33–40 don't apply to years beginning before January 1, 2021.					
33. Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 944, line 19)	.	-	.	=	.
34. Qualified health plan expenses allocable to qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 944, line 20)	.	-	.	=	.
35. Amounts under certain collectively bargained agreements allocable to qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 944, line 21)	.	-	.	=	.
36. Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 944, line 22)	.	-	.	=	.
37. Qualified health plan expenses allocable to qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 944, line 23)	.	-	.	=	.
38. Amounts under certain collectively bargained agreements allocable to qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 944, line 24)	.	-	.	=	.
39. Reserved for future use	.	-	.	=	.
40. Reserved for future use	.	-	.	=	.



# Form 944-X: Which process should you use?

## Type of errors you're correcting

Unless otherwise specified in the separate instructions, an underreported employment tax credit should be treated like an overreported tax amount. An overreported employment tax credit 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* in the separate instructions.

### 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 944-X.

### Overreported tax amounts ONLY

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

**If you're filing Form 944-X MORE THAN 90 days before the period of limitations on credit or refund for Form 944 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 944 or Form 941 for the period in which you file Form 944-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 944-X WITHIN 90 days of the expiration of the period of limitations on credit or refund for Form 944...**

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 944-X.

**If you're filing Form 944-X MORE THAN 90 days before the period of limitations on credit or refund for Form 944 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 944 or Form 941.

- File one Form 944-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 944-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 944-X.
- 2. For the claim process**, file a second Form 944-X to correct the overreported tax amounts. Check the box on line 2.

**If you're filing Form 944-X WITHIN 90 days of the expiration of the period of limitations on credit or refund for Form 944...**

**You must use both the adjustment process and the claim process.**

File two separate forms.

- 1. For the adjustment process**, file one Form 944-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 944-X.
- 2. For the claim process**, file a second Form 944-X to correct the overreported tax amounts. Check the box on line 2.