

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

(Rev. February 2014) Department of the Treasury — Internal Revenue Service

OMB No. 1545-2007

Employer identification number (EIN) -

Name (not your trade name)

Trade name (if any)

Address

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

Return You Are Correcting ...

Check the type of return you are correcting:

944

944-SS

Enter the calendar year you are correcting:

(YYYY)

Enter the date you discovered errors:

/ /

(MM / DD / YYYY)

Read the instructions before completing this form. Use this form to correct errors you made on Form 944 or Form 944-SS. Use a separate Form 944-X for each year that needs correction. Type or print within the boxes. You MUST complete all three pages. Do not attach this form to Form 944.

Part 1: Select ONLY one process. See page 4 for additional guidance.

- 1. Adjusted employment tax return.** Check this box if you underreported amounts. Also check this box if you overreported amounts and you would like to use the adjustment process to correct the errors. You must check this box if you are correcting both underreported and overreported amounts on this form. The amount shown on line 21, if less than zero, may only be applied as a credit to your Form 944, Form 941, or Form 941-SS for the tax period in which you are filing this form.
- 2. Claim.** Check this box if you overreported amounts only and you would like to use the claim process to ask for a refund or abatement of the amount shown on line 21. Do not check this box if you are correcting ANY underreported amounts on this form.

Part 2: Complete the certifications.

- 3. I certify that I have filed or will file Forms W-2, Wage and Tax Statement, or Forms W-2c, Corrected Wage and Tax Statement, as required.**

Note. If you are correcting underreported amounts only, go to Part 3 on page 2 and skip lines 4 and 5. If you are correcting overreported amounts, for purposes of the certifications on lines 4 and 5, Medicare tax does not include Additional Medicare Tax. Form 944-X cannot be used to correct overreported amounts of Additional Medicare Tax unless the amounts were not withheld from employee wages.

4. If you checked line 1 because you are adjusting overreported amounts, check all that apply. You must check at least one box.

I certify that:

- a.** I repaid or reimbursed each affected employee for the overcollected social security and Medicare taxes for prior years. I have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection.
- b.** The adjustments of social security tax and Medicare tax are for the employer's share only. I could not find the affected employees or each employee did not give me a written statement that he or she has not claimed (or the claim was rejected) and will not 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 did not withhold from employee wages.

5. If you checked line 2 because you are claiming a refund or abatement of overreported employment taxes, check all that apply.

You must check at least one box.

I certify that:

- a.** I repaid or reimbursed each affected employee for the overcollected social security and Medicare taxes for prior years. I have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection.
- b.** I have a written consent from each affected employee stating that I may file this claim for the employee's share of social security and Medicare taxes overcollected in prior years. I also have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection.
- c.** The claim for social security tax and Medicare tax is for the employer's share only. I could not find the affected employees; or each employee did not give me a written consent to file a claim for the employee's share of social security and Medicare taxes; or each employee did not give me a written statement that he or she has not claimed (or the claim was rejected) and will not 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 did not withhold from employee wages.

Next

Part 3: Enter the corrections for the calendar year you are correcting. If any line does not apply, leave it blank.

| | Column 1 | Column 2 | Column 3 | Column 4 |
|--|--|---|---|--|
| | Total corrected amount (for ALL employees) | Amount originally reported or as previously corrected (for ALL employees) | Difference (If this amount is a negative number, use a minus sign.) | Tax correction |
| 6. Wages, tips and other compensation (Form 944, line 1) | <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 944, line 2) | <input type="text"/> | <input type="text"/> | = <input type="text"/> | Copy Column 3 here ▶ <input type="text"/> |
| 8. Taxable social security wages (Form 944 or Form 944-SS, line 4a, Column 1) | <input type="text"/> | <input type="text"/> | = <input type="text"/> | × .124* = <input type="text"/> <small>*If you are correcting a 2011 or 2012 return, use .104. If you are correcting your employer share only, use .062. See instructions.</small> |
| 9. Taxable social security tips (Form 944 or Form 944-SS, line 4b, Column 1) | <input type="text"/> | <input type="text"/> | = <input type="text"/> | × .124* = <input type="text"/> <small>*If you are correcting a 2011 or 2012 return, use .104. If you are correcting your employer share only, use .062. See instructions.</small> |
| 10. Taxable Medicare wages and tips (Form 944 or Form 944-SS, line 4c, Column 1) | <input type="text"/> | <input type="text"/> | = <input type="text"/> | × .029* = <input type="text"/> <small>*If you are correcting your employer share only, use .0145. See instructions.</small> |
| 11. Taxable wages & tips subject to Additional Medicare Tax withholding (Form 944 line 4d, only for years beginning after December 31, 2012) | <input type="text"/> | <input type="text"/> | = <input type="text"/> | × .009 = <input type="text"/> |
| 12a. Number of qualified employees paid exempt wages/tips April 1–December 31, 2010 (Form 944 or Form 944-SS, line 5a)* | <input type="text"/> | <input type="text"/> | = <input type="text"/> | <small>*Complete lines 12a and 12b only for corrections to the 2010 Form 944 or Form 944-SS.</small> |
| 12b. Exempt wages/tips paid to qualified employees April 1–December 31, 2010 (Form 944 or Form 944-SS, line 5b)* | <input type="text"/> | <input type="text"/> | = <input type="text"/> | × .062 = <input type="text"/> |
| 13. Tax adjustments (Form 944 or Form 944-SS, line 6) | <input type="text"/> | <input type="text"/> | = <input type="text"/> | Copy Column 3 here ▶ <input type="text"/> |
| 14. Special addition to wages for federal income tax | <input type="text"/> | <input type="text"/> | = <input type="text"/> | See instructions <input type="text"/> |
| 15. Special addition to wages for social security tax | <input type="text"/> | <input type="text"/> | = <input type="text"/> | See instructions <input type="text"/> |
| 16. Special addition to wages for Medicare taxes | <input type="text"/> | <input type="text"/> | = <input type="text"/> | See instructions <input type="text"/> |
| 17. Special addition to wages for Additional Medicare Tax | <input type="text"/> | <input type="text"/> | = <input type="text"/> | See instructions <input type="text"/> |
| 18. Subtotal. Combine the amounts on lines 7–17 of Column 4 | | | | <input type="text"/> |
| 19. Advance earned income credit (EIC) payments made to employees (Form 944, line 8, only for years ending before January 1, 2011) | <input type="text"/> | <input type="text"/> | = <input type="text"/> | See instructions <input type="text"/> |
| 20a. COBRA premium assistance payments (Form 944 or Form 944-SS, line 11a, before 2011 or line 9a after 2010) | <input type="text"/> | <input type="text"/> | = <input type="text"/> | See instructions <input type="text"/> |
| 20b. Number of individuals provided COBRA premium assistance (Form 944 or Form 944-SS, line 11b, before 2011 or line 9b after 2010) | <input type="text"/> | <input type="text"/> | = <input type="text"/> | |

Part 3: Continued

| | Column 1 | Column 2 | Column 3 | | Column 4 |
|--|----------|----------|----------|---|----------|
| 20c. Number of qualified employees paid exempt wages/tips March 19-31, 2010 (Form 944 or Form 944-SS, line 11c)* | | - | | = | |
| 20d. Exempt wages/tips paid to qualified employees March 19-31, 2010 (Form 944 or Form 944-SS, line 11d)* | | - | | = | |
| 21. Total. Combine the amounts on lines 18-20a of Column 4 on page 2 with the amount on line 20d of Column 4 | | | | | |

*Complete lines 20c and 20d only for corrections to the 2010 Form 944 or Form 944-SS.

If line 21 is less than zero:

- If you checked line 1, this is the amount you want applied as a credit to your Form 944 for the tax period in which you are filing this form (If you are currently filing a Form 941 or Form 941-SS, 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 21 is more than zero, this is the amount you owe. Pay this amount when you file this return. For information on how to pay, see *Amount you owe* in the instructions.

Part 4: Explain your corrections for the calendar year you are correcting.

22. Check here if any corrections you entered on a line include both underreported and overreported amounts. Explain both your underreported and overreported amounts on line 24.
23. Check here if any corrections involve reclassified workers. Explain on line 24.
24. You must give us a detailed explanation of how you determined your corrections. See the instructions.

Part 5: Sign here. You must complete all three pages of this form and sign it.

Under penalties of perjury, I declare that I have filed an original Form 944 or Form 944-SS and that I have examined this adjusted return or claim and any schedules or statements that are attached, and to the best of my knowledge and belief, they are 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

Print your name here

Print your title here

Date

Best daytime phone

Paid Preparer Use Only

Check if you are 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 944-X: Which process should you use?

Type of errors
you are
correcting

**Underreported
amounts
ONLY**

Use the adjustment process to correct underreported amounts.

- Check the box on line 1.
- Pay the amount you owe from line 21 when you file Form 944-X.

**Overreported
amounts
ONLY**

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

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

Choose either the adjustment process or the claim process to correct the overreported amounts.

Choose the adjustment process if you want the amount shown on line 21 credited to your Form 944, 941, or 941-SS, 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 21 refunded to you or abated. Check the box on line 2.

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

You must use the **claim process** to correct the overreported amounts. Check the box on line 2.

**BOTH
underreported
and
overreported
amounts**

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

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

Choose either the adjustment process or both the adjustment process and the claim process when you correct both underreported and overreported amounts.

Choose the adjustment process if combining your underreported amounts and overreported amounts results in a balance due or creates a credit that you want applied to Form 944, 941, or 941-SS.

- File one Form 944-X, and
- Check the box on line 1 and follow the instructions on line 21.

OR

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

File two separate forms.

- 1. For the adjustment process**, file one Form 944-X to correct the underreported amounts. Check the box on line 1. Pay the amount you owe from line 21 when you file Form 944-X.
- 2. For the claim process**, file a second Form 944-X to correct the overreported amounts. Check the box on line 2.

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

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

File two separate forms.

- 1. For the adjustment process**, file one Form 944-X to correct the underreported amounts. Check the box on line 1. Pay the amount you owe from line 21 when you file Form 944-X.
- 2. For the claim process**, file a second Form 944-X to correct the overreported amounts. Check the box on line 2.