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

(January 20	09) Department of the Treasury — Internal Revenue Service	OMB No. 1545-2007
	identification number (EIN)	Return You Are Correcting Check the type of return you are correcting:
Name (not	your trade name)	
		944
Trade nan	ne (if any)	944-SS
Address	Number Street Suite or room number	Enter the calendar year you are
	Number Street Suite or room number	correcting:
	City State ZIP code	
or print w you com	form to correct errors made on Form 944 or Form 944-SS for one year only. Type rithin the boxes. You MUST complete all three pages. Read the instructions before blete this form. Do not attach this form to Form 944 or Form 944-SS.	Enter the date you discovered errors:
Part [·]	I: Select ONLY one process.	

- 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 17, if less than 0, may only be applied as a credit to your Form 944, Form 944-SS, 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 17. 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.
Nc	te. If you are correcting underreported amounts only, go to Part 3 on page 2 and skip lines 4 and 5.
4.	If you checked line 1 because you are adjusting overreported amounts, check all that apply. You must check at least one box. I certify that:
	a. I repaid or reimbursed each affected employee for the overcollected social security and Medicare tax 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 adjustment of 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 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, and 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 social security and Medicare tax overcollected in 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 tax 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 tax; 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, and Medicare tax that I did not withhold from employee wages.

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Na	me (not your trade name)			Employ	ver ider	tification number (EIN)	Correcting calendar year (YYYY)
F	Part 3: Enter the corrections for	this year. If any lin	e d	oes not apply, le	ave it	t blank.	
		Column 1		Column 2		Column 3	Column 4
		Total corrected amount (for ALL employees)	_	Amount originally reported or as previously corrected (for ALL employees)		Difference (If this amount is a negative number, use a minus sign.)	Tax correction
6.	Wages, tips and other compensation (from line 1 of Form 944)]_				Use the amount in Column 1 when you prepare your Forms W-2 or Forms W-2c.
7.	Income tax withheld from wages, tips, and other compensation (from line 2 of Form 944)]_		=		Copy Column 3 here
8.	Taxable social security wages (from line 4a, Column 1 of Form 944 or Form 944-SS)]_		=		× .124* =
9.	Taxable social security tips (from line 4b, Column 1 of Form 944 or Form 944-SS)]—		=	"It you are correcting your employe	r share only, use .062. See instructions.
10.	Taxable Medicare wages and tips (from line 4c, Column 1 of Form 944 or Form 944-SS)] —		=	*If you are correcting your employe	r share only, use .062. See instructions. $\times .029^* =$
11.	Tax adjustments (from lines 6a through 6c of Form 944 or Form 944-SS)]—		=	*If you are correcting your employe	r share only, use .0145. See instructions. Copy Column 3 here ►
12.	Special addition to wages for federal income tax]—		=		See .
13.	Special addition to wages for social security taxes]—		=		See .
14.	Special addition to wages for Medicare taxes] —		=		See .
15. 16.	Subtotal: Combine the amounts on I	ines 7–14 of Column 4	1				
10.	(EIC) payments made to employees (from line 8 of Form 944)				=		instructions .
17.	Total: Combine the amounts in lines	15 and 16 of Column 4	4				

- If you checked line 1, this is the amount you want applied as a credit to your Form 944 or Form 944-SS 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 17 is more than 0, 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.

Name	e (not y	our trade name)	Employer identification number (EIN)	Correcting calendar
Р	art 4	: Explain your corrections for this year.		
	18.	Check here if any corrections you entered on a line includ Explain both your underreported and overreported amounts of	-	eported amounts.
	19. Check here if any corrections involve reclassified workers. Explain on line 20.			
	20.	You must give us a detailed explanation of how you determined and the second se	ermined your corrections. See th	e instructions.

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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	3	Print your name here Print your title here
Date	, / /	Best daytime phone () –
Paid preparer's use	only	Check if you are self-employed
Preparer's name		Preparer's SSN/PTIN
Preparer's signature		Date / /
Firm's name (or yours if self-employed)		EIN
Address		Phone () –
City	State	ZIP code

Underreported amounts ONLY	Use the adjustment process to correct underreported amounts.Check the box on line 1.						
ONLY	• Pay the amount you owe from line 17 when you file Form 944-X.						
Overreported amounts	The process you use depends on	If you are filing Form 944-X MORE THAN 90 days before the	Choose either process to correct the overreported amounts.				
ONLY	when you file Form 944-X.	period of limitations on credit or refund for Form 944 or Form 944-SS expires	Choose the adjustment process if you want the amount shown on line 17 credited to your Form 944, 944-SS, 941, or Form 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 17 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	The process you use depends on when you file	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	Choose either the adjustment process or both the adjustment process and the claim process when you correct both underreported and overreported amounts				
amounts	Form 944-X.	944-SS expires	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, 944-SS, 941, or 941-SS.				
			• File one Form 944-X, and				
			• Check the box on line 1 and follow the instructions on line 17.				
			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 1 when you file Form 944-X.				
			2. For the claim process, file a second Form 944-X t correct the overreported amounts. Check the box o line 2.				
		If you are filing Form 944-X WITHIN 90 days of the	You must use both the adjustment process and claim process.				
		expiration of the period of limitations on credit or refund	File two separate forms.				
		for Form 944 or Form 944-SS	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 1 when you file Form 944-X.				
			2. For the claim process, file a second Form 944-X t correct the overreported amounts. Check the box o line 2.				