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

(Rev. July 202	Department of the freasury – inte		OMB No. 1545-0029			
Employer i (EIN)	dentification number		Return You're Correcting Check the type of return you're correcting.			
Name (not	your trade name)		941			
Trade nam	e (if any)		941-SS			
Address			Check the ONE quarter you're correcting.			
	Number Street	Suite or room number	<b>1:</b> January, February, March			
	City	State ZIP code	<b>2:</b> April, May, June			
			<b>3:</b> July, August, September			
	Foreign country name Foreign province	ce/county Foreign postal code	4: October, November, December			
made on F correction. form to For	eparate instructions before completing this form. Use form 941 or 941-SS. Use a separate Form 941-X Type or print within the boxes. You MUST complete a m 941 or 941-SS unless you're reclassifying workers;	for each quarter that needs all four pages. Don't attach this see the instructions for line 36.	Enter the calendar year of the quarter you're correcting. (YYYY)			
	Select ONLY one process. See page 5 for addition		Enter the date you discovered errors.			
	Adjusted employment tax return. Check this box if you check this box if you overreported amounts and you wou process to correct the errors. You must check this box if underreported and overreported amounts on this form. T less than zero, may only be applied as a credit to your For Form 944 for the tax period in which you're filing this form	uld like to use the adjustment you're correcting both he amount shown on line 27, if orm 941, Form 941-SS, or				
	<b>Claim.</b> Check this box if you overreported amounts only claim process to ask for a refund or abatement of the arr check this box if you're correcting ANY underreported ar	nount shown on line 27. Don't				
	Complete the certifications.					
	I certify that I've filed or will file Forms W-2, Wage as required.	and Tax Statement, or Forms W-2	c, Corrected Wage and Tax Statement,			
<ul> <li>Note: If you're correcting underreported amounts only, go to Part 3 on page 2 and skip lines 4 and 5. If you're correcting overreported 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.</li> <li>If you checked line 1 because you're adjusting overreported federal income tax, social security tax, Medicare tax, or Additional Medicare Tax. I certify that:</li> </ul>						
	<ul> <li>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.</li> </ul>					
	b. The adjustments of social security tax and Medica each affected employee didn't give me a written st claim a refund or credit for the overcollection.					
	c. The adjustment is for federal income tax, social se employee wages.	curity tax, Medicare tax, or Additional	Medicare Tax that I didn't withhold from			
	If you checked line 2 because you're claiming a refun Medicare tax, or Additional Medicare Tax, check all the l certify that:					
	a. I repaid or reimbursed each affected employee for social security tax and Medicare tax overcollected that he or she hasn't claimed (or the claim was rejected)	in prior years, I have a written stateme	ent from each affected employee stating			
	b. I have a written consent from each affected employed tax and Medicare tax. For refunds of employee so written statement from each affected employee starefund or credit for the overcollection.	cial security tax and Medicare tax over	collected in prior years, I also have a			
	c. The claim for social security tax and Medicare tax affected employee didn't give me a written consen or each affected employee didn't give me a writter claim a refund or credit for the overcollection.	it to file a claim for the employee's sha	re of social security tax and Medicare tax,			
	<b>d.</b> The claim is for federal income tax, social security employee wages.	tax, Medicare tax, or Additional Medic	care Tax that I didn't withhold from Next ■►			

Name	(not your trade name)			Employer ide	entifica	tion number (EIN)	Correcting q	uarter	(1, 2, 3, 4)
							alendar ye	ear (YYYY)	
Part	3: Enter the corrections for the	ais quarter. If any	ling	loosn't apply loo	vo it	blank			
Part	S. Enter the corrections for th	Column 1	ine (	Column 2	ven	Column 3		Colu	mn 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.)			orrection
6.	Wages, tips, and other compensation (Form 941, line 2)		] –		=		Use the amount i prepare your For		
7.	Federal income tax withheld from wages, tips, and other compensation (Form 941, line 3)		] –		] =		Copy Column 3 here ►		
8.	<b>Taxable social security wages</b> (Form 941 or 941-SS, line 5a, Column 1)		] –		] =		× 0.124* =		
9.	Qualified sick leave wages (Form 941 or 941-SS, line 5a(i), Column 1)		] –	·		If you're correcting your empl	loyer share only, u $\times 0.062 = $	se 0.062. See	<ul> <li>instructions.</li> <li>.</li> </ul>
10.	Qualified family leave wages (Form 941 or 941-SS, line 5a(ii), Column 1)		] –		] =	·	× 0.062 =		
11.	<b>Taxable social security tips</b> (Form 941 or 941-SS, line 5b, Column 1)		] –		] =	If you're correcting your empl	× 0.124* =		
12.	Taxable Medicare wages & tips (Form 941 or 941-SS, line 5c, Column 1)		] –		] =	you're correcting your emplo	× 0.029* =		
13.	Taxable wages & tips subject to Additional Medicare Tax withholding (Form 941 or 941-SS, line 5d)		] –	* Certain wage	=	s reported in Column 3 shoul	× 0.009* =		
14.	Section 3121(q) Notice and Demand – Tax due on unreported tips (Form 941 or 941-SS, line 5f)		] –		=		Copy Column 3 here ►		
15.	Tax adjustments (Form 941 or 941-SS, lines 7 through 9)		] –		] =		Copy Column 3 here ►		·
16.	Qualified small business payroll tax credit for increasing research activities (Form 941 or 941-SS, line 11a; you must attach Form 8974)	·	] –		] =		See instructions		
17.	Nonrefundable portion of credit for qualified sick and family leave wages (Form 941 or 941-SS, line 11b)		] –		=		See instructions		
18.	Nonrefundable portion of employee retention credit (Form 941 or 941-SS, line 11c)		] –		] =		See instructions		
19.	Special addition to wages for federal income tax		] –		] =		See instructions		
20.	Special addition to wages for social security taxes		_		] =		See instructions		
21.	Special addition to wages for Medicare taxes		] –		] =		See instructions		
22.	Special addition to wages for Additional Medicare Tax		] –		] =		See instructions		
23.	Combine the amounts on lines 7 th	rough 22 of Column 4	1.						
24.	Deferred amount of the employer share of social security tax (Form 941 or 941-SS, line 13b)		] –		=		See instructions		
25.	Refundable portion of credit for qualified sick and family leave wages (Form 941 or 941-SS, line 13c)		] –		=		See instructions		

Next 🕨

Name (	(not your trade name)			Employer ider	ntificat	tion number (EIN)	Correcting of	quarter (1, 2, 3, 4)
							Correcting	calendar year (YYYY)
Part	3: Enter the corrections for th	is quarter. If any li	ino c	loosn't annly loa	vo it l	blank (continued)		
Fari		Column 1	ne c	Column 2	venn	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
26.	Refundable portion of employee retention credit (Form 941 or 941-SS, line 13d)		_		] =		See instructions	
27.	Total. Combine the amounts on line	es 23 through 26 of Co	olum	n4				
	If line 27 is less than zero:							
	<ul> <li>If you checked line 1, this is th form. (If you're currently filing</li> </ul>							ı're filing this
	<ul> <li>If you checked line 2, this is the second sec</li></ul>	ne amount you want re	efunc	led or abated.				
	If line 27 is more than zero, th pay, see Amount you owe in the		owe	e. Pay this amount by	/ the ti	ime you file this return	. For informa	tion on how to
28.	<b>Qualified health plan expenses</b> <b>allocable to qualified sick leave</b> <b>wages</b> (Form 941 or 941-SS, line 19)		-		] =			
29.	Qualified health plan expenses allocable to qualified family leave wages (Form 941 or 941-SS, line 20)		-		] =			
30.	Qualified wages for the employee retention credit (Form 941 or 941-SS, line 21)		_		] =			
31.	Qualified health plan expenses allocable to wages reported on Form 941, line 21 (Form 941 or 941-SS, line 22)		_		] =			
32.	<b>Credit from Form 5884-C, line</b> <b>11, for this quarter</b> (Form 941 or 941-SS, line 23)		_		] =			
33.	Qualified wages paid March 13 through March 31, 2020, for the employee retention credit (use this line only to correct the second quarter 2020 filing of Form 941) (Form 941 or 941-SS, line 24)		_		] =			
34.	Qualified health plan expenses allocable to wages reported on Form 941, line 24 (use this line only to correct the second quarter 2020 filing of Form 941) (Form 941 or 941-SS, line 25)		_		] =			
								Next ∎►

Form **941-X** (Rev. 7-2020)

ame (not your trade name)		Employer identification number (EIN)	Correcting quarter (1, 2, 3, 4		
			Correcting calendar year (YYYY)		
Part 4:	Explain your corrections for this quarter.				
35.	Check here if any corrections you entered on a line include your underreported and overreported amounts on line 37.	both underreported and overreporte	<b>d amounts.</b> Explain both		
36.	Check here if any corrections involve reclassified workers.	Explain on line 37.			
37.	You must give us a detailed explanation of how you determine	ned your corrections. See the instruction	ons.		

## Part 5: Sign here. You must complete all four 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 y name	our here	Print your name here Print your title here	
	Date / /	Best daytim	e phone
Paid Preparer Us	e 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 co	de

Type of errors you're correcting	Form 341-X. Which process should you use:			
Underreported amounts ONLY	<ul> <li>Use the adjustment process to correct underreported amounts.</li> <li>Check the box on line 1.</li> <li>Pay the amount you owe from line 27 by the time you file Form 941-X.</li> </ul>			
Overreported amounts ONLYThe 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 amounts. <b>Choose the adjustment process</b> 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 <b>Choose the claim process</b> 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 <b>claim process</b> to correct the overreported amounts. Check the box on line 2.	
and when you file the period of limitations on	MORE THAN 90 days before the period of limitations on credit or refund for Form 941	Choose either the adjustment process or both the adjustment process and the claim process when you correct both underreported and overreported amounts. <b>Choose the adjustment process</b> if combining your underreported amounts and overreported amounts results in a balance due or creates a credit that you want applied to Form 941, Form 941-SS, or Form 944.		
		<ul> <li>File one Form 941-X, and</li> <li>Check the box on line 1 and follow the instructions on line 27.</li> <li>OR</li> <li>Choose both the adjustment process and the claim process if you want the overreported amount refunded to you or abated.</li> <li>File two separate forms.</li> <li>1. For the adjustment process, file one Form 941-X to correct the underreported amounts. Check the box on line 1. Pay the amount you owe from line 27 by the time you file Form 941-X.</li> <li>2. For the claim process, file a second Form 941-X to correct the overreported amounts. Check the box on line 2.</li> </ul>		
		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	<ul> <li>You must use both the adjustment process and the claim process.</li> <li>File two separate forms.</li> <li><b>1. For the adjustment process,</b> file one Form 941-X to correct the underreported amounts. Check the box on line 1. Pay the amount you owe from line 27 by the time you file Form 941-X.</li> <li><b>2. For the claim process,</b> file a second Form 941-X to correct the overreported amounts. Check the box on line 2.</li> </ul>	