941-X: Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund Department of the Treasury - Internal Revenue Service **Employer identification number** Return You're Correcting... (EIN) Check the type of return you're correcting. Name (not your trade name) 941 941-SS Trade name (if any) Check the ONE quarter you're correcting. Address 1: January, February, March Number Street Suite or room number 2: April, May, June City State ZIP code 3: July, August, September 4: October, November, December Foreign country name Foreign province/county Foreign postal code Enter the calendar year of the Read the separate instructions before completing this form. Use this form to correct errors you quarter you're correcting. 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 (YYYY) 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. Enter the date you discovered errors. 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 (MM / DD / YYYY) 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. 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. 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: 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 they haven't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection. 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. 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: 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 they haven't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection. 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 they haven't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection. 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

employee wages.

d.

a refund or credit for the overcollection.

The claim is for federal income tax, social security tax, Medicare tax, or Additional Medicare Tax that I didn't withhold from

(1, 2, 3, 4)

Correcting calendar year (YYYY)

Part 3: Enter the corrections for this quarter. If any line doesn't apply, leave it blank. Column 1 Column 3 Column 4 Column 2 Difference Amount originally reported or as (If this amount is a Total corrected Tax correction amount (for ALL previously corrected negative number, use a minus sign.) employees) (for ALL employees) Wages, tips, and other Use the amount in Column 1 when you 6. compensation (Form 941, line 2) prepare your Forms W-2 or Forms W-2c. Federal income tax withheld 7. Copy Column from wages, tips, and other compensation (Form 941, line 3) 3 here . Taxable social security wages 8. \times 0.124* = (Form 941 or 941-SS, line 5a, Column 1) If you're correcting your employer share only, use 0.062. See instructions. 9. Qualified sick leave wages* \times 0.062 = (Form 941 or 941-SS, line 5a(i), Column 1) 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* \times 0.062 = (Form 941 or 941-SS, line 5a(ii), = Column 1) Use line 10 only for qualified family leave wages paid after March 31, 2020, for leave taken before April 1, 2021. Taxable social security tips (Form 11. \times 0.124* = 941 or 941-SS, line 5b, Column 1) If you're correcting your employer share only, use 0.062. See instructions. Taxable Medicare wages & tips (Form 12. \times 0.029* = 941 or 941-SS, line 5c, Column 1) If you're correcting your employer share only, use 0.0145. See instructions. Taxable wages & tips subject to Additional Medicare Tax 13. \times 0.009* = withholding (Form 941 or * Certain wages and tips reported in Column 3 shouldn't be multiplied by 0.009. See instructions. 941-SS, line 5d) Section 3121(q) Notice and 14. Copy Column Demand-Tax due on unreported tips (Form 941 or 941-SS, line 5f) Tax adjustments (Form 941 or 15. Copy Column 941-SS, lines 7 through 9) 3 here . Qualified small business payroll tax 16. credit for increasing research activities (Form 941 or 941-SS, line instructions 11a; you must attach Form 8974) Nonrefundable portion of credit for qualified sick and family 17. See instructions leave wages for leave taken **before April 1, 2021** (Form 941 or 941-SS, line 11b) Nonrefundable portion of 18a. employee retention credit* instructions (Form 941 or 941-SS, line 11c) Use line 18a only for corrections to guarters beginning after March 31, 2020, and before January 1, 2022. Nonrefundable portion of credit for 18b. See qualified sick and family leave instructions wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 941 or 941-SS, line 11d) Nonrefundable portion of COBRA 18c. See premium assistance credit (Form 941 or 941-SS, line 11e) instructions 18d. Number of individuals provided COBRA premium assistance (Form 941 or 941-SS, line 11f) 19. Special addition to wages for See federal income tax instructions 20. Special addition to wages for See social security taxes instructions Special addition to wages for 21. See

Medicare taxes

instructions

Name (not your trade name)			Employer idei	ntifica	tion number (EIN)	Correcting	quarter (1, 2, 3, 4)
					Correcting calendar year (YYYY)			
				_				
Part	3: Enter the corrections for the	is quarter. If any l	ine c	loesn't apply, leav	ve it l	blank. (continued)		
		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
22.	Special addition to wages for Additional Medicare Tax		_		=		See instructions	
23.	Combine the amounts on lines 7 thr	ough 22 of Column 4	1.					
24.	Deferred amount of social security tax* (Form 941 or 941-SS, line 13b)	* Use line 24 to correct the en	_ nployer o	deferral for the second quarter	= of 2020	and the employer and employee	See instructions dedeferral for the thir	rd and fourth quarters of 2020.
25.	Refundable portion of credit for qualified sick and family leave		_] =		See instructions	
	wages for leave taken before April 1, 2021 (Form 941 or 941- SS, line 13c)							
26a.	Refundable portion of employee retention credit* (Form 941 or 941-SS, line 13d)	* Use line 26a only for correct	_ ions to d	uarters beginning after March	= 31, 2020	and before January 1, 2022.	See instructions	
	Refundable portion of credit for	,	1	,	1	,,		
26b.	qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 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 line	es 23 through 26c of	Colun	nn 4				
	If line 27 is less than zero:							
	 If you checked line 1, this is the ar filing this form. (If you're currently 							ich you're
	• If you checked line 2, this is the ar	mount you want refur	nded (or abated.				
	If line 27 is more than zero, this is pay, see Amount you owe in the ins		/e. Pa	y this amount by the	time	you file this return. Fo	r information	on how to
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)	* Use line 30 only for correction	_ ons to q	uarters beginning after March	= 31, 2020	a, and before January 1, 2022.		
31a.	Qualified health plan expenses for the employee retention credit* (Form 941 or 941-SS, line 22)	* Use line 31a only for correct	_ ions to d	quarters beginning after March	= 31, 2020	o, and before January 1, 2022.		
31b.	Check here if you're eligible for solely because your business is a					• —		
32.	Credit from Form 5884-C, line 11, for this quarter* (Form 941 or		_		=			
	941-SS, line 23)	* Use line 32 only for corre	ı ctions t	o quarters beginning after N	ı 1arch 3	1, 2020, and before April 1, 2	021.	

Page **3** Form **941-X** (Rev. 4-2023)

				_			
Part	3: Enter the corrections for th	is quarter. If any	line d	loesn't apply, leav	e 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)	* Use line 33a only for corr	_ ections	to the second quarter of 202	= 20.		
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)	* Use line 33b only for corr	_ rections	to the third and fourth quart	= ters of 2	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)	* Use line 34 only for corre	_ ctions to	o the second quarter of 2020	= 0.		
Cautio	n: Lines 35-40 apply only to quarters	s beginning after Mar	ch 31.	. 2021.			
35.	Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 941 or 941-SS, line 23)] –		=		
36.	Qualified health plan expenses allocable to qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 941 or 941-SS, line 24)		_		=		
37.	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 941 or 941-SS, line 25)		_		=		
38.	Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 941 or 941- SS, line 26)		_		=		
39.	Qualified health plan expenses allocable to qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 941 or 941-SS, line 27)		_		=		
40.	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 941 or 941- SS, line 28)		_		=		

Page **4** Form **941-X** (Rev. 4-2023)

Name (not your trade name)				Employ	er identifica	tion number (EIN)		Correcting qu		(1, 2, 3, 4) ar (YYYY)			
Par	t 4:	Explain yo	ur correctio	ns for this	guarter.								
	41.	Check her	eck here if any corrections you entered on a line include both underreported and overreported amounts. Explain both r underreported and overreported amounts on line 43.										
			nust give us a detailed explanation of how you determined your corrections. See the instructions.										
	43.	Tou must	give us a deta	шей ехріапа	illon of nov	v you deteri	illiled you	Correction	nis. See the mstr	ructions.			
			You must c										
acc	ompa	anying schedu		ents, and to th	ne best of m	y knowledge			have examined t rect, and comple				
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Sign yo								ne here nt your					
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		loyed)							EIN				
Addr	ess								Phone				
City							State		ZIP code				

Page **5** Form **941-X** (Rev. 4-2023)

Form 941-X: Which process should you use?

Type of errors you're correcting

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.

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.

- 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.
- 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.

- 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.

Page **6** Form **941-X** (Rev. 4-2023)