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

(Rev. April 20	12)	Departme	ent of the Treasury -	Internal Reven	ue Service		OMB No. 1545-0029
Employer ic	entification numbe	r (EIN)	-				Return You Are Correcting Check the type of return you are correcting:
Name (not	your trade name)						941
Trade nan	ne (if any)						941-SS
Address	Number	Street			Suite or room pu	umbor	Check the ONE quarter you are correcting:
					Suite or room nu		
	City			State	ZIP code		2: April, May, June 3: July, August, September
		ore completing this					
Type or pri		S. Use a separate l oxes. You MUST c S.					Enter the calendar year of the quarter
Part 1:	Select ONLY	one process.					you are correcting:
		•					
	check this box process to corr underreported less than zero,	loyment tax return if you overreported rect the errors. You and overreported an may only be applied period in which you	amounts and you must check this bo mounts on this forr d as a credit to you	would like to ox if you are o n. The amou r Form 941, l	use the adjustr correcting both nt shown on line	ment e 21, if	Enter the date you discovered errors:
2.	claim process t	this box if you overnet to ask for a refund o if you are correcting	r abatement of the	amount sho	wn on line 21. [
Part 2:	Complete the	e certifications.					
No	as required. te. If you are co	prrecting underrepo	orted amounts on	ly, go to Par	t 3 on page 2 a	and skip lines	2c, Corrected Wage and Tax Statement, s 4 and 5. ply. You must check at least one box.
	social se	curity and Medicare	taxes for current a I have a written sta	and prior yea tement from	rs. For adjustme each employee	ents of employ	or the current year and the overcollected yee social security and Medicare taxes he or she has not claimed (or the claim
	or each e		ve me a written sta				y. I could not find the affected employees the claim was rejected) and will not claim
	c. The adjust	stment is for federal	income tax, social	l security tax	, and Medicare	tax that I did	not withhold from employee wages.
5.		d line 2 because yo k at least one box.	u are claiming a r	efund or aba	atement of ove	erreported en	nployment taxes, check all that apply.
	social se		tax overcollected	in prior years	s, I have a writte	en statement f	Medicare tax. For claims of employee from each employee stating that he or she rercollection.
	and Med statemen	icare tax. For refund	ds of employee soc	ial security a	nd Medicare ta	x overcollecte	r the employee's share of social security ed in prior years, I also have a written ejected) and will not claim a refund or
	each em each em	ployee did not give	me a written conse me a written stater	ent to file a cla	aim for the emp	oloyee's share	ould not find the affected employees; or of social security and Medicare taxes; or e claim was rejected) and will not claim a
	d. The claim	n is for federal incor	ne tax, social secu	rity tax, and I	Medicare tax th	at I did not wi	thhold from employee wages.

Next 🕨

Name (not your trade name)				Employer ider	ntificat	ion number (EIN)	Correcting q	uarter (1, 2, 3, 4)
					Correcting calendar year (YYYY)				
Part	3: Enter the corrections for the	nis quarter. If any	line o	does n	ot apply, lea	ave it	blank.		
		Column 1 Total corrected amount (for ALL employees)	_	Col Amoun reporte previou	umn 2 t originally d or as usly corrected L employees)	=	Column 3 Difference (If this amount is a negative number, use a minus sign.)		Column 4
6.	Wages, tips, and other compensation (Form 941, line 2)] –			=			nt in Column 1 when our Forms W-2 or
7.	Income tax withheld from wages, tips, and other compensation (Form 941, line 3)] –] =		Copy Column 3 here ►	
8.	Taxable social security wages (Form 941 or Form 941-SS, line 5a, Column 1)] –	ting a 2011		=		× .124* =	
9.	Taxable social security tips (Form 941 or Form 941-SS, line 5b, Column 1)] –			=	are correcting your employer sh	× .124* =	
10.	Taxable Medicare wages and tips (Form 941 or Form 941-SS, line 5c, Column 1)	*lf you an	e correc] —	ting a 2011	or 2012 return, use .1	04. lf you] =	are correcting your employer sha	are only, use .062. So $\times .029^* =$	ee instructions.
11.	Section 3121(q) Notice and Demand – Tax due on unreported tips (Form 941 or Form 941-SS, line 5e)] –			*lf	you are correcting your emp	loyer share only, t Copy Column 3 here ►	use .0145. See instructions.
12a.	Number of qualified employees first paid exempt wages/tips this quarter (Form 941 or Form 941-SS, line 6a)*] –] =			*Complete lines 12a, 12b, and 12c only for corrections
12b.	Number of qualified employees paid exempt wages/tips this quarter (Form 941 or Form 941- SS, line 6b)*] –			=			to quarters ending after March 31, 2010, and before January 1, 2011.
12c.	Exempt wages/tips paid to qualified employees this quarter (Form 941 or Form 941-SS, line 6c)*] –			=		× .062 =	
13.	Tax adjustments (Form 941 or Form 941-SS, lines 7–9 (lines 7a–7c for quarters ending before January 1, 2011))] –			=		Copy Column 3 here ►	
14.	Special addition to wages for federal income tax] –			=		See instructions	
	Special addition to wages for social security taxes] –			=		See instructions	
16.	Special addition to wages for Medicare taxes		_		<u>.</u>	=	· .	See instructions	
	Combine the amounts on lines 7–1	6 of Column 4	• •	•••		• •			· .
10.	Advance earned income credit (EIC) payments made to employees (Form 941, line 9; only for quarters ending before January 1, 2011)] –			=		See instructions	
19a.	COBRA premium assistance payments (Form 941 or Form 941-SS, line 12a)] –			=		See instructions	
19b.	Number of individuals provided COBRA premium assistance (Form 941 or Form 941-SS, line 12b)] –] =			*Complete lines
19c.	Number of qualified employees paid exempt wages/tips March 19-31, 2010 (Form 941 or Form 941-SS, line 12c)*] –] =			19c and 19d only for corrections to the second quarter of 2010.
19d.	Exempt wages/tips paid to qualified employees March 19– 31, 2010 (Form 941 or Form 941-SS, line 12d)*] –] =		× .062 =	
20.	Total. Combine the amounts on line	es 17–19d of Column	4. Co	ontinue	on next page				

Next

Part 3 Continued 21. Amount from line 20 on page 2.							Correcting calendar year (YYYY)
21. Amount from line 20 on page 2. If line 21 is lises than zero: If line 21 is lines that zero: If lines 21 is more than zero: <							
If line 21 is liss than zero: • fyou are filing this form. If you are currently filing Form 944, Employe's ANNUAL Federal Tax Ratum, see the instructions. • If you checked line 1, this is the amount you ware signaled as a credit to your Form 941 or Form 941.55 for the tax period in which you can be instructions. • If you checked line 1, this is the amount you ware signaled as a credit to your Form 941.55 for the tax period in which you can be instructions. • If you checked line 2, this is the amount you ware signaled as a credit to your Form 941.55 for the tax period in which you can be instructions. • If you checked line 2, this is the amount you ware signaled as a credit to your Form 941.55 for the tax period in which you can be instructions. • If you checked line 2, this is the amount you ware signaled as a credit to your form 941 or Form 941.55 for the tax period in which you can be instructions. • If you decked line 2, this is the amount you ware signaled as a credit to your form 941 or Form 941.55 for the tax period in which you can be seen the signale and or period pe	Part	3:	Continued				
If line 21 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. Part 4: Explain your corrections for this quarter.	21.	 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 941 or Form 941-SS for the tax period in which 					
pay, see Amount you owe in the instructions. Part 4: Explain your corrections for this quarter. 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. 24: 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. 25: 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. 26: 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. 27: Sign fore. 28: Sign fore. 29: Leve the that have flag and prime form of the form and sign if. 20: Sign your name here if my workedge and build, they are true, correct, and complete. Deducation of whele prepare has any knowledge. 29: Sign your name here Print your name here nany knowledge.			• If you checked line 2, this is the amou	nt you want refunded or	abated.		
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. Image: the set of the set of 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. Image: the set of the					this amount by	the time you file this return.	For information on how to
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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. 29. You must give us a detailed explanation of how you determined your corrections. See the instructions. 29. The second set of th			Check here if any corrections you en	ntered on a line include	both underre	ported and overreported a	amounts. Explain both
		23.	Check here if any corrections involve	reclassified workers. E	Explain on line 2	24.	
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, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Image: Sign your name here Print your name here Date / / Date / / Preparer Use Only Check if you are self-employed Preparer's signature Date Preparer's signature Date If self-employed EIN City State ZiP code		24.	You must give us a detailed explanation	ion of how you determi	ned your corre	ctions. See the instructions	S.
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Sign your name here Date / / Best daytime phone Preparer Use Only Preparer's name Preparer's signature Preparer's signature Firm's name (or yours if self-employed) Firm's name (or yours if self-employed) Address City State ZIP code		V	Ciana Manua			3	
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City State ZIP code						EIN	
City State ZIP code						Phone	
					State		
	-	3					Form 941-X (Rev 4-2012

Employer identification number (EIN)

Correcting quarter

(1, 2, 3, 4)

Name (not your trade name)

Type of errors you are correcting	Form 941-X: Which process should you use?					
Underreported amounts ONLY	 Check the box on 	 Use the adjustment process to correct underreported amounts. Check the box on line 1. Pay the amount you owe from line 21 by the time you file Form 941-X. 				
Overreported amounts ONLY	The process you use depends on when you file Form 941-X.	If you are 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 process to correct the overreported amounts. Choose the adjustment process if you want the amount shown on line 21 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 21 refunded to you or abated. Check			
		If you are 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 amounts. Check the box on line 2.			
BOTH underreported and overreported amounts	The process you use depends on when you file Form 941-X.	If you are 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 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 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 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 941-X to correct the underreported amounts. Check the box on line 1. Pay the amount you owe from line 21 by the time you file Form 941-X. 			
			2. For the claim process, file a second Form 941-X to correct the overreported amounts. Check the box on line 2.			
		If you are filing Form 941-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 for Form 941 or Form 941-SS	 File two separate forms. 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 21 by the time you file Form 941-X. 			
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