

Form 944-X

(Rev. April 2025)

Department of the Treasury
Internal Revenue Service

Adjusted Employer's ANNUAL Federal Tax Return or Claim for Refund

Go to www.irs.gov/Form944X for instructions and the latest information.

OMB No. 1545-0029



Form 944-X (Rev. 04-2025) Catalog Number 72184F
Department of the Treasury **Internal Revenue Service** www.irs.gov



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

(Rev. April 2025)

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Employer identification number (EIN)	<input type="text"/>	<input type="text"/>	—	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Name (not your trade name)	<input type="text"/>									
Trade name (if any)	<input type="text"/>									
Address	<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're Correcting...

Enter the calendar year of the return you're correcting:

(YYYY)

Enter the date you discovered errors:

/ /
(MM / DD / YYYY)

Read the separate instructions before completing this form. Use this form to correct errors you made on Form 944, Employer's ANNUAL Federal Tax Return. Use a separate Form 944-X for each year that needs correction. Type or print within the boxes. You MUST complete all five pages. Don't attach this form to Form 944 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.**

- ☐ **1. 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 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 944 or Form 941 for the tax period in which you're filing this form.
- ☐ **2. 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 944-X can't be used to correct overreported amounts of Additional Medicare Tax unless the amounts weren't withheld from employee wages.

4. 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:

- ☐ a. I repaid or reimbursed each affected employee for the overcollected social security tax and Medicare tax for 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.
- ☐ b. 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.
- ☐ c. 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:

- ☐ a. I repaid or reimbursed each affected employee for the overcollected social security tax and Medicare tax for 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.
- ☐ 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 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.
- ☐ c. 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 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 didn't withhold from employee wages.

Name (not your trade name)	Employer identification number (EIN)	Correcting Calendar Year (YYYY)
	—	

Part 3: Enter the corrections for the calendar year you're correcting. If any line doesn't apply, leave it blank.

	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.)	Column 4 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, line 4a, Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	$\times 0.124^* =$ <input type="text"/>
				* If you're correcting your employer share only, use 0.062. See instructions.
9. Qualified sick leave wages* (Form 944, line 4a(i), Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	$\times 0.062 =$ <input type="text"/>
				* 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* (Form 944, line 4a(ii), Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	$\times 0.062 =$ <input type="text"/>
				* Use line 10 only for qualified family leave wages paid after March 31, 2020, for leave taken before April 1, 2021.
11. Taxable social security tips (Form 944, line 4b, Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	$\times 0.124^* =$ <input type="text"/>
				* If you're correcting your employer share only, use 0.062. See instructions.
12. Taxable Medicare wages & tips (Form 944, line 4c, Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	$\times 0.029^* =$ <input type="text"/>
				* If you're correcting your employer share only, use 0.0145. See instructions.
13. Taxable wages & tips subject to Additional Medicare Tax withholding (Form 944, line 4d, Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	$\times 0.009^* =$ <input type="text"/>
				* Certain wages & tips reported in Column 3 shouldn't be multiplied by 0.009. See instructions.

14.	Tax adjustments (Form 944, line 6)	<div style="border: 1px solid black; width: 100px; height: 25px; margin: 0 auto; text-align: center;">.</div>	–	<div style="border: 1px solid black; width: 100px; height: 25px; margin: 0 auto; text-align: center;">.</div>	=	<div style="border: 1px solid black; width: 100px; height: 25px; margin: 0 auto; text-align: center;">.</div>	Copy Column 3 here	<div style="border: 1px solid black; width: 100px; height: 25px; margin: 0 auto; text-align: center;">.</div>
15.	Qualified small business payroll tax credit for increasing research activities (See instructions; you must attach Form 8974.)	<div style="border: 1px solid black; width: 100px; height: 25px; margin: 0 auto; text-align: center;">.</div>	–	<div style="border: 1px solid black; width: 100px; height: 25px; margin: 0 auto; text-align: center;">.</div>	=	<div style="border: 1px solid black; width: 100px; height: 25px; margin: 0 auto; text-align: center;">.</div>	See instructions	<div style="border: 1px solid black; width: 100px; height: 25px; margin: 0 auto; text-align: center;">.</div>
16.	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 944, line 8b)	<div style="border: 1px solid black; width: 100px; height: 25px; margin: 0 auto; text-align: center;">.</div>	–	<div style="border: 1px solid black; width: 100px; height: 25px; margin: 0 auto; text-align: center;">.</div>	=	<div style="border: 1px solid black; width: 100px; height: 25px; margin: 0 auto; text-align: center;">.</div>	See instructions	<div style="border: 1px solid black; width: 100px; height: 25px; margin: 0 auto; text-align: center;">.</div>
17a.	Reserved for future use	<div style="border: 1px solid black; width: 100px; height: 25px; margin: 0 auto; text-align: center;">.</div>	–	<div style="border: 1px solid black; width: 100px; height: 25px; margin: 0 auto; text-align: center;">.</div>	=	<div style="border: 1px solid black; width: 100px; height: 25px; margin: 0 auto; text-align: center;">.</div>		<div style="border: 1px solid black; width: 100px; height: 25px; margin: 0 auto; text-align: center;">.</div>
17b.	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 944, line 8d)	<div style="border: 1px solid black; width: 100px; height: 25px; margin: 0 auto; text-align: center;">.</div>	–	<div style="border: 1px solid black; width: 100px; height: 25px; margin: 0 auto; text-align: center;">.</div>	=	<div style="border: 1px solid black; width: 100px; height: 25px; margin: 0 auto; text-align: center;">.</div>	See instructions	<div style="border: 1px solid black; width: 100px; height: 25px; margin: 0 auto; text-align: center;">.</div>
17c.	Nonrefundable portion of COBRA premium assistance credit (Form 944, line 8e)	<div style="border: 1px solid black; width: 100px; height: 25px; margin: 0 auto; text-align: center;">.</div>	–	<div style="border: 1px solid black; width: 100px; height: 25px; margin: 0 auto; text-align: center;">.</div>	=	<div style="border: 1px solid black; width: 100px; height: 25px; margin: 0 auto; text-align: center;">.</div>	See instructions	<div style="border: 1px solid black; width: 100px; height: 25px; margin: 0 auto; text-align: center;">.</div>
17d.	Number of individuals provided COBRA premium assistance (Form 944, line 8f)	<div style="border: 1px solid black; width: 100px; height: 25px; margin: 0 auto;"></div>	–	<div style="border: 1px solid black; width: 100px; height: 25px; margin: 0 auto;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 25px; margin: 0 auto;"></div>		
18.	Special addition to wages for federal income tax	<div style="border: 1px solid black; width: 100px; height: 25px; margin: 0 auto; text-align: center;">.</div>	–	<div style="border: 1px solid black; width: 100px; height: 25px; margin: 0 auto; text-align: center;">.</div>	=	<div style="border: 1px solid black; width: 100px; height: 25px; margin: 0 auto; text-align: center;">.</div>	See instructions	<div style="border: 1px solid black; width: 100px; height: 25px; margin: 0 auto; text-align: center;">.</div>

Name (not your trade name)	Employer identification number (EIN)	Correcting Calendar Year (YYYY)
	—	

Part 3: Enter the corrections for the calendar year you're correcting. If any line doesn't apply, leave 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.)	Column 4 Tax correction
19. Special addition to wages for social security taxes	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
20. Special addition to wages for Medicare taxes	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
21. Special addition to wages for Additional Medicare Tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
22. Subtotal. Combine the amounts on lines 7 through 21 of Column 4				<input type="text"/>
23. Reserved for future use	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
24. Reserved for future use	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
25. Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 944, line 10d)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
26a. Reserved for future use	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

26b.	Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 944, line 10f)	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; text-align: center;">.</div> — <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; text-align: center;">.</div> = <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; text-align: center;">.</div>	See instructions	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; text-align: center;">.</div>
26c.	Refundable portion of COBRA premium assistance credit (Form 944, line 10g)	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; text-align: center;">.</div> — <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; text-align: center;">.</div> = <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; text-align: center;">.</div>	See instructions	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; text-align: center;">.</div>
27.	Total. Combine the amounts on lines 22 through 26c of Column 4			<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; text-align: center;">.</div>

If line 27 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're filing this form. (If you're currently filing a Form 941, 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 27 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.

28.	Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021 (Form 944, line 15)	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; text-align: center;">.</div> — <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; text-align: center;">.</div> = <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; text-align: center;">.</div>
29.	Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021 (Form 944, line 16)	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; text-align: center;">.</div> — <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; text-align: center;">.</div> = <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; text-align: center;">.</div>
30.	Reserved for future use	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; text-align: center; background-color: #cccccc;">.</div> — <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; text-align: center; background-color: #cccccc;">.</div> = <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; text-align: center; background-color: #cccccc;">.</div>

Name (not your trade name)	Employer identification number (EIN)	Correcting Calendar Year (YYYY)
	—	

Part 3: Enter the corrections for the calendar year you're correcting. If any line doesn't apply, leave 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.)
31. Reserved for future use	<input type="text"/>	<input type="text"/>	<input type="text"/>
32. Reserved for future use	<input type="text"/>	<input type="text"/>	<input type="text"/>

Caution: Lines 33–40 don't apply to years beginning before January 1, 2021.

33. Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 944, line 19)	<input type="text"/>	<input type="text"/>	<input type="text"/>
34. Qualified health plan expenses allocable to qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 944, line 20)	<input type="text"/>	<input type="text"/>	<input type="text"/>
35. 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 944, line 21)	<input type="text"/>	<input type="text"/>	<input type="text"/>
36. Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 944, line 22)	<input type="text"/>	<input type="text"/>	<input type="text"/>

37.	Qualified health plan expenses allocable to qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 944, line 23)	.	—	.	=	.
38.	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 944, line 24)	.	—	.	=	.
39.	Reserved for future use	.	—	.	=	.
40.	Reserved for future use	.	—	.	=	.

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

Under penalties of perjury, I declare that I have filed an original Form 944 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 your
name here**

Print your
name here

Print your
title here

Date

Best daytime phone

Paid Preparer Use 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 code

Form 944-X: Which process should you use?

Type of errors you're correcting Unless otherwise specified in the separate instructions, an underreported employment tax credit should be treated like an overreported tax amount. An overreported employment tax credit 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* 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 944-X.

Overreported tax amounts ONLY The process you use depends on **when** you file Form 944-X.

If you're filing Form 944-X MORE THAN 90 days before the period of limitations on credit or refund for Form 944 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 944 or Form 941 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 27 refunded to you or abated. Check the box on line 2.

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

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 944-X.	If you're filing Form 944-X MORE THAN 90 days before the period of limitations on credit or refund for Form 944 expires...	<p>Choose either the adjustment process or both the adjustment process and the claim process when you correct both underreported and overreported tax amounts.</p> <p>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 944 or Form 941.</p> <ul style="list-style-type: none"> • File one Form 944-X, and • Check the box on line 1 and follow the instructions on line 27. <p>OR</p> <p>Choose both the adjustment process and the claim process if you want the overreported tax amount refunded to you or abated.</p> <p>File two separate forms.</p> <ol style="list-style-type: none"> 1. For the adjustment process, file one Form 944-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 944-X. 2. For the claim process, file a second Form 944-X to correct the overreported tax amounts. Check the box on line 2.
		If you're filing Form 944-X WITHIN 90 days of the expiration of the period of limitations on credit or refund for Form 944...	<p>You must use both the adjustment process and the claim process.</p> <p>File two separate forms.</p> <ol style="list-style-type: none"> 1. For the adjustment process, file one Form 944-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 944-X. 2. For the claim process, file a second Form 944-X to correct the overreported tax amounts. Check the box on line 2.