Form **941-X:** **Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund**
(Rev. October 2020) Department of the Treasury — Internal Revenue Service OMB No. 1545-0029

Employer identification number (EIN) 9 9 – 9 9 9 9 9 9 9

Name *(not your trade name)* Captain America Consulting, LLC

Trade name *(if any)*

Address 123 Main Street
Number Street Suite or room number

Big City — City
OK — State
99999 — ZIP code

Foreign country name
Foreign province/county
Foreign postal code

Return You're Correcting...

Check the type of return you're correcting.

- [x] 941
- [ ] 941-SS

Check the ONE quarter you're correcting.

- [ ] **1:** January, February, March
- [ ] **2:** April, May, June
- [ ] **3:** July, August, September
- [x] **4:** October, November, December

Enter the calendar year of the quarter you're correcting.
2020 (YYYY)

Read the separate instructions before completing this form. Use this form to correct errors you 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 four pages. Don't attach this form to Form 941 or 941-SS unless you're reclassifying workers; see the instructions for line 36.

Part 1: **Select ONLY one process. See page 5 for additional guidance.**

Enter the date you discovered errors.
03 / 13 / 2021
(MM / DD / YYYY)

- [ ] **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're correcting both underreported and overreported 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.
- [x] **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 27. Don't check this box if you're correcting ANY underreported amounts on this form.

Part 2: **Complete the certifications.**

- [x] **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 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.

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 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.
- [x] **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 he or she hasn'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 claims 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.
- [ ] **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. 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 he or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
- [x] **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 he or she hasn'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.

Next ■▶

Name (not your trade name)	Employer identification number (EIN)	Correcting quarter 4 (1, 2, 3, 4)
		Correcting calendar year (YYYY)
Captain America Consulting, LLC	99-9999999	2020

Part 3: Enter the corrections for this quarter. 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 941, line 2)	.	–	.	=	.	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 941, line 3)	.	–	.	=	.	Copy Column 3 here ▶	.
8.	**Taxable social security wages** (Form 941 or 941-SS, line 5a, Column 1)	.	–	.	=	.	× 0.124* =	.
						* If you're correcting your employer share only, use 0.062. See instructions.		
9.	**Qualified sick leave wages** (Form 941 or 941-SS, line 5a(i), Column 1)	.	–	.	=	.	× 0.062 =	.
10.	**Qualified family leave wages** (Form 941 or 941-SS, line 5a(ii), Column 1)	.	–	.	=	.	× 0.062 =	.
11.	**Taxable social security tips** (Form 941 or 941-SS, line 5b, Column 1)	.	–	.	=	.	× 0.124* =	.
						* If you're correcting your employer share only, use 0.062. See instructions.		
12.	**Taxable Medicare wages & tips** (Form 941 or 941-SS, line 5c, Column 1)	.	–	.	=	.	× 0.029* =	.
						* If you're correcting your employer share only, use 0.0145. See instructions.		
13.	**Taxable wages & tips subject to Additional Medicare Tax withholding** (Form 941 or 941-SS, line 5d)	.	–	.	=	.	× 0.009* =	.
						* Certain wages and tips reported in Column 3 shouldn't be multiplied by 0.009. See instructions.		
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)	6330 . 75	–	0 . 00	=	6330 . 75	See instructions	-6330 . 75
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 through 22 of Column 4							.
24.	**Deferred amount of social security tax*** (Form 941 or 941-SS, line 13b)	.	–	.	=	.	See instructions	.
		* Use this line to correct the employer deferral for the second quarter of 2020 and the employer and employee deferral for the third and fourth quarters of 2020.						
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 identification number (EIN)	Correcting quarter 4 (1, 2, 3, 4)
		Correcting calendar year (YYYY)
Captain America Consulting, LLC	99-9999999	2020

Part 3: Enter the corrections for this quarter. 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*
26.	**Refundable portion of employee retention credit** (Form 941 or 941-SS, line 13d)	3419.25	–	0	=	3419	See instructions	-3419

27. **Total.** Combine the amounts on lines 23 through 26 of Column 4 . . . . . -9750 . 00

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 941 or 941-SS for the tax period in which you're filing this form. (If you're currently filing a Form 944, Employer's ANNUAL 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** (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)	18000 . 00	–	0 . 00	=	18000 . 00
31.	**Qualified health plan expenses allocable to wages reported on Form 941 or 941-SS, line 21** (Form 941 or 941-SS, line 22)	1500 . 00	–	0 . 00	=	1500 . 00
32.	**Credit from Form 5884-C, line 11, for this quarter** (Form 941 or 941-SS, line 23)		–		=	
33a.	**Qualified wages paid March 13 through March 31, 2020, for the employee retention credit (use this line to correct only the second quarter of 2020)** (Form 941 or 941-SS, line 24)		–		=	
33b.	**Deferred amount of the employee share of social security tax included on Form 941 or 941-SS, line 13b (use this line to correct only the third and fourth quarters of 2020)** (Form 941 or 941-SS, line 24)		–		=	
34.	**Qualified health plan expenses allocable to wages reported on Form 941 or 941-SS, line 24 (use this line to correct only the second quarter of 2020)** (Form 941 or 941-SS, line 25)		–		=	

Next ▶

Name *(not your trade name)*	Employer identification number (EIN)	Correcting quarter 4 (1, 2, 3, 4)
		Correcting calendar year (YYYY)
Captain America Consulting, LLC	99-9999999	2020

Part 4: Explain your corrections for this quarter.

☐ **35. 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 37.

☐ **36. Check here if any corrections involve reclassified workers.** Explain on line 37.

37. You must give us a detailed explanation of how you determined your corrections. See the instructions.

Due to the tax law changes, return being amended to reflect ERTC taken.

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.

X **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 941-X: Which process should you use?

Type of errors you're correcting			
Underreported amounts ONLY	**Use the adjustment process** to correct underreported amounts. • Check the box on line 1. • Pay the amount you owe from line 27 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'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. **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 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'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 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 27. 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 27 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'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. 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. 2. **For the claim process,** file a second Form 941-X to correct the overreported amounts. Check the box on line 2.