

Dept. of the Treasury
Internal Revenue Service
Ogden, UT 84201-0005



full copy
941 2019

Dear Sirs-

*Received full copy
1/20/2019
1/20/2019*

It has been made known to me that a firm we had cancelled our service with several months ago, went ahead and filed, without my knowledge or consent, 941 forms as well as W2 and W3 forms on behalf of my company.

These forms were erroneous and incorrect. When I confronted the company I received a weak apology.

I am now writing to you to correct and rebut erroneous statements and records filed on our behalf.

Attached you will find 941x forms for each incorrect quarter (Q1,Q2,Q3) as well as an original filing for 941 for Q4, as I was unable to file online.

Since we do not have any employees and owner is paid via equity draw, we should no longer need to be making quarterly deposit filings.

Creative Media Enterprises does no activity connected with a "trade or business" as defined in 26 USC section 7701 (26) in which we owe tax, and reports made of behalf of Creative Media erroneously show "wages" that don't qualify and are therefore incorrect. W-2 (and therefore W-3) forms are explicitly confined to reports of only statutorily defined "wage" payments as defined in 26 USC section 3401 (a) and section 3121 (a).

This company did not file a 940 on our behalf, so the form 940 I filed and sent in a couple of weeks ago is correct.

I have sent in corrected W2c and W3c forms and included file copies I sent to SSA for your convenience. Please let me know if you need any additional information as we would like a refund as soon as possible.

Under penalty of perjury, I declare these statements and accompanying documents true, correct and complete to the best of my knowledge.

Respectfully-

*file w/ 941 5223.34
+ 227.18 121-
12/18*

Employer identification number (EIN)

Name (not your trade name)

Trade name (if any)

Address

Number	Street	Suite or room number
Vancouver	WA	98663
City	State	ZIP code
Foreign country name	Foreign province/country	Foreign postal code

Return You're Correcting ...

Check the type of return you're correcting.

941

941-SS

Check the ONE quarter you're correcting.

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Enter the calendar year of the quarter you're correcting.

2019 (YYY)

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 three pages. Don't attach this form to Form 941 or 941-SS.

Part 1: Select ONLY one process. See page 4 for additional guidance.

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 21, 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.
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 21. Don't check this box if you're correcting ANY underreported amounts on this form.

Enter the date you discovered errors.

01 / 31 / 2020
(MM / DD / YYYY)

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 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 amounts, 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.
- 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 employment taxes, 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.
- 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.

(not your trade name)
 Creative Media Enterprises

Employer identification number (EIN)
 []

Correcting quarter 1 (1, 2, 3, 4)
 Correcting calendar year (YYYY)
 2019

Part 3 Enter the corrections for this quarter. If any line doesn't apply, leave it blank.

	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
6. Wages, tips and other compensation (Form 941, line 2)	0	22600.00	-22600.00	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)	0	1523.16	-1523.16	Copy Column 3 here ▶ -1523.16
8. Taxable social security wages (Form 941 or 941-SS, line 5a, Column 1)	0	22600.00	-22600.00	× 0.124* = -1401.20
9. Taxable social security tips (Form 941 or 941-SS, line 5b, Column 1)	0	0	0	× 0.124* = 0
10. Taxable Medicare wages and tips (Form 941 or 941-SS, line 5c, Column 1)	0	22600.00	-22600.00	× 0.029* = -327.70
11. Taxable wages & tips subject to Additional Medicare Tax withholding (Form 941 or 941-SS, line 5d)				× 0.009* =
12. Section 3121(q) Notice and Demand—Tax due on unreported tips (Form 941 or 941-SS, line 5f)				Copy Column 3 here ▶
13. Tax adjustments (Form 941 or 941-SS, lines 7-9)				Copy Column 3 here ▶
14. Qualified small business payroll tax credit for increasing research activities (Form 941 or 941-SS, line 11; you must attach Form 8974)				See instructions
15. Special addition to wages for federal income tax				See instructions
16. Special addition to wages for social security taxes				See instructions
17. Special addition to wages for Medicare taxes				See instructions
18. Special addition to wages for Additional Medicare Tax				See instructions
19. Combine the amounts on lines 7-18 of Column 4				-3252.06
20a. COBRA premium assistance payments (see instructions)				See instructions
20b. Number of individuals provided COBRA premium assistance (see instructions)				
21. Total. Combine the amounts on lines 19 and 20a of Column 4				-3252.06

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 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 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.

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.

Last year we discovered our information filings were incorrect and the service we had hired to handle our account was misreporting on our behalf. We spent a great deal of time correcting the record last year and fired the company. For some unknown reason, they continued to file although they had no right nor authority to file on our behalf as we were no longer customers of theirs. They gave me a weak apology.

We are now filing to correct the record as the erroneously filed forms alleged that "wages" were paid to persons connected to a "trade or business".

W2 and therefore W3 forms are explicitly confined to reports of only statutorily defined "wage" payments as defined in 26 USC section 3401(a) and section 3121(a).

Creative Media did no activity connected to a "trade or business" as defined in 26 USC section 7701 (26) and the reports made of behalf of CME showed "wages" that do not qualify for Federal Income Excise Tax and are therefore erroneous.

In addition, the Social Security, FUTA and Medicare tax withheld are monies withheld from these non-taxable payments. Therefore, we are requesting a refund for overreported amounts.

In addition, CME operates as an LLC single entity disregarded, we no longer have employees and the owner only takes a draw. The forms to amend our company structure have been filed with the state of Washington.

We are sending in amended information returns by sending in corrected W-2C, W-3c, and 941x forms for each erroneous quarter.

Part 5: Sign here. You must complete all three 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 your name here

[Signature box]

Print your name here

Chris Bitner

Print your title here

Owner

Date

/ /

Best daytime phone

[Phone box]

Paid Preparer Use Only

Check if you're self-employed

Preparer's name

[Name box]

PTIN

[PTIN box]

Preparer's signature

[Signature box]

Date

/ /

Firm's name (or yours if self-employed)

[Firm name box]

EIN

[EIN box]

Address

[Address box]

Phone

[Phone box]

City

[City box]

State

[State box]

ZIP code

[ZIP code box]