



Withdraw an Employee Retention Credit (ERC) claim

If you filed a claim requesting a refund for an [Employee Retention Credit \(ERC or ERTC\)](#) and would now like to withdraw your claim, this page will tell you whether you can do so and, if so, how to withdraw your claim.

If you need help figuring out if you're eligible to claim the ERC, use the IRS's [Employee Retention Credit Eligibility Checklist](#) and see [signs your ERC claim may be incorrect](#).

The withdrawal process is for taxpayers whose ERC hasn't been paid yet or those who received a check but haven't cashed or deposited it. If you request to withdraw your claim, you'll be asking the IRS **not to** process your **entire adjusted employment tax return** (Form 941-X, 943-X, 944-X or CT-1X) for the tax period that included your ERC claim. Claims that are withdrawn will be treated as if they were never filed. The IRS will not impose penalties or interest.

If you made any other changes on the adjusted employment tax return or you only need to reduce your ERC claim (not withdraw it entirely), you can't use the withdrawal process. Instead, you need to amend your return. For more information on these situations, see the [Correcting an ERC claim – Amending a return](#) section of the frequently asked questions about the ERC.

Work with a [trusted tax professional](#) if you need help or advice on this process or on the ERC.

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Who can ask to withdraw an ERC claim

You can use the ERC claim withdrawal process if **all** of the following apply:

- You made the claim on an **adjusted employment tax return** (Forms 941-X, 943-X, 944-X, CT-1X).

- You filed your adjusted return **only** to claim the ERC, and you made **no other adjustments**.
- You want to withdraw **the entire amount** of your ERC claim.
- The IRS **has not paid** your claim, or the IRS has paid your claim, but you haven't cashed or deposited the refund check.

Please note that if you willfully filed a fraudulent ERC claim, or if you assisted or conspired in such conduct, withdrawing a fraudulent claim will not exempt you from potential criminal investigation and prosecution.

How to request an ERC claim withdrawal

You will follow different steps depending on your situation.

- [Section A: You haven't received a refund and haven't been notified your claim is under audit](#)
- [Section B: You haven't received a refund and you've been notified your claim is under audit](#)
- [Section C: You received a refund check but haven't cashed or deposited it](#)

Section A: You haven't received a refund and haven't been notified your claim is under audit

If you filed an adjusted return (Form 941-X, 943-X, 944-X, CT-1X) to claim the ERC and you would like to withdraw your entire claim, use the process below. If you filed adjusted returns for more than one tax period, you must follow the steps below **for each tax period** for which you are requesting a withdrawal.

To request a withdrawal, follow these steps:

1. Make a **copy** of the adjusted return with the claim you wish to withdraw.
2. In the left margin of the first page, write "**Withdrawn.**"
3. In the right margin of the first page:
 - Have an [authorized person](#) **sign** and **date** it.
 - Write their **name** and **title** next to their signature.
4. **Fax the signed copy** of your return using your computer or mobile device to the IRS's ERC claim withdrawal fax line at 855-738-7609. This is your withdrawal request. Keep your copy with your tax records.

Note: This fax line is **only for ERC claim withdrawals**. The IRS will not process other documents sent to this fax line.

If you can't fax your withdrawal request, you can mail it to the address in the instructions for the adjusted return that applies to your business or organization. Before you send it, make a copy of the signed and dated first page to keep for your records. It will take longer for the IRS to receive your request if you mail it. Track your package to confirm delivery.

Sample claim withdrawal request

Section B: You haven't received a refund and you've been notified your claim is under audit

If you've been notified that the IRS is auditing the adjusted return that includes your ERC claim, prepare your withdrawal request using the steps in [Section A](#), but don't submit to the withdrawal fax line or mail it using the address below. Instead:

- If you've been assigned an examiner, communicate with your examiner about how to submit your withdrawal request directly to them.
- If you haven't been assigned an examiner, respond to your audit notice with your withdrawal request, using the instructions in the notice for responding.

Section C: You received a refund check but haven't cashed or deposited it

1. Prepare the **claim withdrawal request** using the steps in [Section A](#), but don't fax the request.
2. Write "**Void**" in the endorsement section on the back of the refund check.
3. Include a **note** that says, "ERC Withdrawal" and briefly explain the reason for returning the refund check.
4. Make **copies for your tax records** of the front and back of the voided check, the explanation notes and the signed and dated withdrawal request page.
5. Don't staple, bend or paper clip the voided check; include it with your claim withdrawal request and **mail it** to the IRS at:

Cincinnati Refund Inquiry Unit

PO Box 145500

Mail Stop 536G

Cincinnati, OH 45250

Track your package to confirm delivery.

What happens next

The IRS will send you a letter telling you whether your withdrawal request was accepted or rejected. Your approved request is not effective until you have your acceptance letter from the IRS.

If your withdrawal is accepted, you may need to amend your income tax return. See [Claiming the ERC](#) for explanation of how ERC affects your income tax return. If you need help, seek out a [trusted tax professional](#).

Resources

- [IRS announces withdrawal process for Employee Retention Credit claims; special initiative aimed at helping businesses concerned about an ineligible claim amid aggressive marketing, scams](#)
- [Employee Retention Credit Eligibility Checklist: Help understanding this complex credit](#)
- [Frequently asked questions about the Employee Retention Credit](#), including eligibility and the withdrawal process