

IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF MISSISSIPPI

IN RE: EXPRESS GRAIN TERMINALS, LLC¹
Debtor

CHAPTER 11
CASE NO. 21-11832-SDM

NOTICE OF OBJECTION TO CLAIM AND RESPONSE DEADLINE

TO: Internal Revenue Service
P.O. Box 7346
Philadelphia, PA 19101-7346

Internal Revenue Service
100 West Capital Street
Jackson, MS 39269

Merrick B. Garland, Esq.
United States Attorney General
U.S. Department of Justice
950 Pennsylvania Avenue, NW
Washington, DC 20530-0001

James C. "Clay" Joyner
Acting U.S. Attorney, N.D. of MS
United States Attorney's Office
Ethridge Building
900 Jefferson Ave.
Oxford, MS 38655

Internal Revenue Service
c/o Mr. Darryl Daniel
401 W Peachtree Street, NW
M/S 334-D
Atlanta, GA 30308-3539

Mr. Darryl Daniel
Bankruptcy Specialist
Internal Revenue Service
Darryl.A.Daniel@irs.gov

You are hereby notified that the attached objection to your claim has been filed in the above-referenced bankruptcy case. Your claim may be reduced, modified, or eliminated. If you do not want the Court to eliminate or change your claim, a written response to the attached objection to claim must be filed with:

Shallanda J. Clay
Clerk, U.S. Bankruptcy Court
Northern District of Mississippi
703 Highway 145 North
Aberdeen, MS 39730

¹Jointly administered with *In re Express Biodiesel, LLC*, Case No. 21-11834-SDM and *In re Express Processing, LLC*, Case No. 21-11835-SDM.

and a copy must be served on the undersigned Debtor's attorney.

Please take further notice, you have thirty (30) days from the date of this Notice in which to object or to respond to the *Objection to Proof of Claim No. 2 Filed by the Internal Revenue Service*.

Please take further notice, in the event a written response is filed, the Court will notify you of the date, time, and place of the hearing thereon.

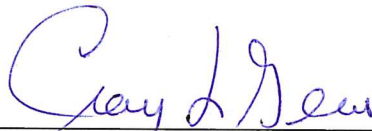
SO NOTICED this, the 30th day of May, 2023.

Respectfully submitted,

EXPRESS GRAIN TERMINALS, LLC

By Its Attorneys,

LAW OFFICES OF CRAIG M. GENO, PLLC

By: 
Craig M. Geno

OF COUNSEL:

Craig M. Geno; MSB No. 4793
LAW OFFICES OF CRAIG M. GENO, PLLC
587 Highland Colony Parkway
Ridgeland, MS 39157
601-427-0048 - Telephone
601-427-0050 - Facsimile
cmgeno@cmgenolaw.com

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IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF MISSISSIPPI

IN RE: EXPRESS GRAIN TERMINALS, LLC¹
Debtor

CHAPTER 11
CASE NO. 21-11832-SDM

OBJECTION TO PROOF OF CLAIM NO. 2 FILED BY THE INTERNAL REVENUE
SERVICE

COMES NOW Express Grain Terminals, LLC (the “Debtor”), and files this its *Objection to Proof of Claim No. 2 Filed by the Internal Revenue Service* (the “Objection”), and in support hereof would respectfully show as follows, to-wit:

1. On September 29, 2021, the Debtor herein filed with this Court its Voluntary Petition for bankruptcy under Chapter 11 of the Bankruptcy Code (the “Petition”). Movant was the Debtor-in-Possession in this Chapter 11 case. Subsequent thereto, the Debtor was the duly qualified, and acting Debtor-in-Possession in this Chapter 11 case. The Debtor was in control of its assets and was managing and operating the Debtor’s businesses.

2. The Debtor achieved Confirmation of its Plan of Liquidation (the “Plan”) [DK #3105] on March 24, 2023. Accordingly, the Debtor is the Post-Confirmation and “Plan Confirmed”/Post-Confirmation Debtor.

3. Prior to confirmation of the Plan, the Internal Revenue Service (the “IRS”) filed a Proof of Claim (the “Claim”) that has been designated as Claim No. 2 on the docket of this Honorable Court. A copy of the Claim is attached, incorporated by reference and marked as Exhibit “A”.

4. The Claim purports to assert a priority for the Claim pursuant to 11 U.S.C. Section 507(a)(8) in the sum of \$2,831.91.

¹Jointly administered with *In re Express Biodiesel, LLC*, Case No. 21-11834-SDM and *In re Express Processing, LLC*, Case No. 21-11835-SDM.

5. The basis of the claim is for “excise” taxes for various years, mostly prior to the filing of the petition. The taxes are “estimated”.

6. In addition, the Claim asserts a claim for “WT-FICA” and “FUTA” taxes for periods that are, at least in part, post-petition, although the asserted claim is for “\$0.00”.

7. The Proof of Claim also attempts to assert claims for “unsecured general claims” that are also all “estimated”, in the total sum of \$1,200.

8. Debtor has filed all of the tax returns that it was, or is, required to file. There is no basis for the IRS to assert “estimated” claims for any amount of money, and no basis for the IRS to assert claims for “\$0.00”. Accordingly, all of the claims that are for “estimated” taxes should be expunged, and claims for \$0.00 should be disallowed because, obviously, those claims are not claims at all if they are not for a specific dollar amount (even if estimated).

9. Debtor asserts that it was, and is, current with all trust fund or withholding (“WT-FICA”, “FUTA”) taxes and that those claims are not claims at all. In fact, they are listed at “\$0.00” and the Debtor does not understand why they were filed as claims. They should be expunged.

10. The IRS is an instrumentality of the sovereign United States of America (the “IRS”) and has subjected itself to the jurisdiction of this Honorable Court by filing a Proof of Claim and participating in this case.

11. The IRS may be served with process of this Honorable Court by serving the United States Attorney for the Northern District of Mississippi, the Internal Revenue Service (via its chief and via the local supervising authority) and by serving the Honorable Merrick Garland, Attorney General of the United States of America.

12. This Honorable Court has jurisdiction of the subject matter herein and the parties hereto pursuant to 28 U.S.C. §§ 157 and 1334; 11 U.S.C. §§ 105, 363, 541, 1107, 1109, 1129, 1141,

related statutes, related rules, and various orders of reference, as well as in the concept of concurrent/pendent jurisdiction.

13. The Debtor is eligible to, and has participated in, a federal program known as the Employee Retention Tax Credit Program (or “ERTC”). This program (the ERTC) was designed to compensate businesses in this country for retaining employees during the COVID-19 Pandemic. The Debtor retained numerous employee’s during the Pandemic.

14. The ETRC program requires the filing of a request to participate in the program, along with relatively extensive supporting documents showing that the applicant not only qualifies to apply for the program but to the extent it can support a specific claim for a dollar award, it is obligated to do so.

15. The Debtor has filed all of the underlying documents to meet the requirements of the ERTC program in their entirety. A copy of the documents supporting the claims of the Debtor with respect to the ERTC is attached, incorporated by reference and marked as **Exhibit “B”**.

16. As stated, the Debtor has completed all required documents, with support, and has done all of the things required of it to be eligible for, to participate in, and to be paid by, and under, the ERTC.

17. For whatever reason or reasons, the IRS has failed and refused to timely or properly receive, assess, process and pay the claims of the Debtor in connection with the ERTC.

18. Debtor’s representatives have made numerous, good faith efforts in order to determine the status of the ERTC application and request, and, with one notable exception, have been either ignored, not responded to, or not cooperated with (in connection with one particular telephone conversation).

19. The IRS owes the Debtor the sum of \$2,187,817.96, under the ERTC. The delay in processing is uncalled for, unjustified, unauthorized and illegal. The Debtor is owed its money under the ERTC and it should be paid, immediately.

20. Accordingly, the Debtor objects to the claim of the IRS, and respectfully prays that it be reduced to zero (0), in the event any claim of the IRS is ultimately allowed, because of the situation that exists whereby the IRS has failed and refused to pay the substantial claim of the Debtor under the ERTC. The IRS should not have an allowed claim when it owes the Debtor millions of dollars.

21. The Debtor's ERTC claim is ripe for approval (and may very well have been approved, but the IRS has declined to provide that information to the Debtor) and the Debtor has, as noted, done all of the things required of it for its claim to be processed, allowed and paid.

22. Other grounds to be assigned upon a hearing hereof.

WHEREFORE, PREMISES CONSIDERED, Debtor respectfully prays that upon a hearing hereof, this Honorable Court will enter its order sustaining the objection, disallowing the claims of the IRS on their merits, and further disallowing any claim the IRS may have that is ultimately an allowed claim because the IRS owes the Debtor far more money than the Debtor owes the IRS. Debtor prays for general relief.

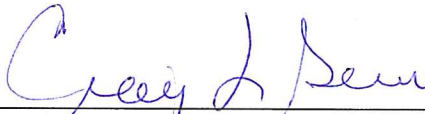
THIS, the 30th day of May, 2023.

Respectfully submitted,

EXPRESS GRAIN TERMINALS, LLC

By Its Attorneys,

LAW OFFICES OF CRAIG M. GENO, PLLC

By: 
Craig M. Geno

OF COUNSEL:

Craig M. Geno; MSB No. 4793
LAW OFFICES OF CRAIG M. GENO, PLLC
587 Highland Colony Parkway
Ridgeland, MS 39157
601-427-0048 - Telephone
601-427-0050 - Facsimile
cmgeno@cmgenolaw.com

N:\Firm Data\Users\Bankrupt\Express Grain Terminals, LLC\Pleadings\REVISED Objection to IRS Proof of Claim 5-30-23.wpd

CERTIFICATE OF SERVICE

I, Craig M. Geno, do hereby certify that I have caused to be served this date, via electronic filing transmission, a true and correct copy of the above and foregoing to the following:

Abigail M. Marbury, Esq.
Office of the United States Trustee
abigail.m.marbury@usdoj.gov

Jeff D. Rawlings, Esq.
jeff@rawlingsmacinnis.net

Samuel D. Wright, Esq.
United States Attorney for Northern
District of MS, Oxford
samuel.wright@usdoj.gov

Internal Revenue Service
P.O. Box 7346
Philadelphia, PA 19101-7346

Internal Revenue Service
100 West Capital Street
Jackson, MS 39269

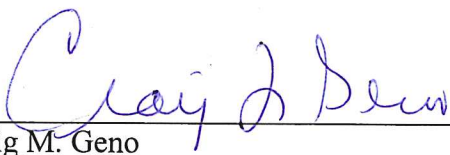
Merrick B. Garland, Esq.
United States Attorney General
U.S. Department of Justice
950 Pennsylvania Avenue, NW
Washington, DC 20530-0001

James C. "Clay" Joyner
Acting U.S. Attorney, N.D. of MS
United States Attorney's Office
Ethridge Building
900 Jefferson Ave.
Oxford, MS 38655

Internal Revenue Service
c/o Darryl A. Daniel
401 West Peachtree Street, NW
M/S 334-D
Atlanta, GA 30308-3539

Mr. Darryl Daniel
Bankruptcy Specialist
Internal Revenue Service
Darryl.A.Daniel@irs.gov

THIS, the 30th day of May, 2023.



Craig M. Geno

Fill in this information to identify the case:

Debtor 1 EXPRESS GRAIN TERMINALS, LLC

Debtor 2 _____
(Spouse, if filing)

United States Bankruptcy Court for the: NORTHERN District of MISSISSIPPI

Case number 21-11832-SDM

Official Form 410

Proof of Claim

04/22

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?
Department of Treasury - Internal Revenue Service
 Name of the current creditor (the person or entity to be paid for this claim)
 Other names the creditor used with the debtor _____

2. Has this claim been acquired from someone else?
 No
 Yes. From whom? _____

3. Where should notices and payments to the creditor be sent?
Where should notices to the creditor be sent?
Internal Revenue Service
 Name
P.O. Box 7346
 Number Street
Philadelphia PA 19101-7346
 City State ZIP Code
 Contact phone 1-800-973-0424
 Contact email _____
 Creditor Number: 4125957
 Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____

Where should payments to the creditor be sent? (if different)
Internal Revenue Service
 Name
401 W PEACHTREE ST, NW, M/S 334-D
 Number Street
ATLANTA GA 30308-3539
 City State ZIP Code
 Contact phone (470)639-2601
 Contact email Darryl.A.Daniel@irs.gov

4. Does this claim amend one already filed?
 No
 Yes. Claim number on court claims registry (if known) 2 Filed on 10/14/2021
 MM / DD / YYYY

5. Do you know if anyone else has filed a proof of claim for this claim?
 No
 Yes. Who made the earlier filing? _____

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor? No Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: See Attachment _____

7. How much is the claim? \$ 4,031.91. Does this amount include interest or other charges? No Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information.
Taxes _____

9. Is all or part of the claim secured? No Yes. The claim is secured by a lien on property.
Nature of property:
 Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment (Official Form 410-A)* with this *Proof of Claim*.
 Motor vehicle
 Other. Describe: _____
Basis for perfection: _____
Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)
Value of property: \$ _____
Amount of the claim that is secured: \$ _____
Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.)
Amount necessary to cure any default as of the date of the petition: \$ _____
Annual Interest Rate (when case was filed) _____ %
 Fixed
 Variable

10. Is this claim based on a lease? No Yes. Amount necessary to cure any default as of the date of the petition, \$ _____

11. Is this claim subject to a right of setoff? No Yes. Identify the property: See Attachment _____

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

No
 Yes. Check one:

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

<input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).	Amount entitled to priority \$ _____
<input type="checkbox"/> Up to \$3,350* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).	\$ _____
<input type="checkbox"/> Wages, salaries, or commissions (up to \$15,150*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).	\$ _____
<input checked="" type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).	\$ 2,831.91
<input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).	\$ _____
<input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)() that applies.	\$ _____

* Amounts are subject to adjustment on 4/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

I am the creditor.
 I am the creditor's attorney or authorized agent.
 I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.
 I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 01/12/2023
MM / DD / YYYY

/s/ DARRYL DANIEL

 Signature

Print the name of the person who is completing and signing this claim:

Name	DARRYL	DANIEL
	First name	Last name
Title	Bankruptcy Specialist	
Company	Internal Revenue Service	
	Identify the corporate servicer as the company if the authorized agent is a servicer.	
Address	401 W PEACHTREE ST, NW, M/S 334-D	
	Number Street	
	ATLANTA	GA 30308-3539
	City	State ZIP Code
Contact phone	(470)839-2601	Email Darryl.A.Daniel@irs.gov
		Email

Proof of Claim for Internal Revenue Taxes



Form 410
Attachment

Department of the Treasury/Internal Revenue Service

In the Matter of: EXPRESS GRAIN TERMINALS, LLC

2015 RIVER ROAD EXT D
GREENWOOD, MS 38930

Case Number	21-11832-SDM
Type of Bankruptcy Case	CHAPTER 11
Date of Petition	09/29/2021

Amendment No. 2 to Proof of Claim dated 10/14/2021

The United States has the right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX9067	EXCISE	09/30/2018	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX9067	EXCISE	12/31/2018	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX9067	EXCISE	03/31/2019	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX9067	EXCISE	06/30/2019	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX9067	EXCISE	09/30/2019	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX9067	EXCISE	12/31/2019	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX9067	WT-FICA	06/30/2021	01/10/2022	\$0.00	\$0.00
XX-XXX9067	WT-FICA	09/30/2021	11/22/2021	\$0.00	\$0.00
XX-XXX9067	EXCISE	09/30/2021	2 C-ESTIMATED-SEE NOTE	\$2,231.91	\$0.00
XX-XXX9067	FUTA	12/31/2021	02/21/2022	\$0.00	\$0.00
				\$2,831.91	\$0.00

Total Amount of Unsecured Priority Claims: **\$2,831.91**

Unsecured General Claims

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX9067	EXCISE	09/30/2015	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX9067	EXCISE	12/31/2015	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX9067	EXCISE	03/31/2016	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX9067	EXCISE	06/30/2016	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX9067	EXCISE	09/30/2016	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX9067	EXCISE	12/31/2016	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX9067	EXCISE	03/31/2017	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00

Continued from Page 1

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX9067	EXCISE	06/30/2017	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX9067	EXCISE	09/30/2017	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX9067	EXCISE	12/31/2017	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX9067	EXCISE	03/31/2018	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00
XX-XXX9067	EXCISE	06/30/2018	1 D-ESTIMATED-SEE NOTE	\$100.00	\$0.00
				\$1,200.00	\$0.00

Total Amount of Unsecured General Claims: \$1,200.00

1 LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.
 2 LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.

Form **941-X: Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund**
 (Rev. July 2021) Department of the Treasury — Internal Revenue Service OMB No. 1545-0029

Employer identification number (EIN) -

Name (not your trade name)

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county 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.

(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 five pages. Don't attach this form to Form 941 or 941-SS 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 and social security tax deferrals.

- 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 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 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.

Enter the date you discovered errors.

/ /

(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 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 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.
 - 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.
 - 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 ▶

EXHIBIT "B"

Name (not your trade name) Express Grain Terminal LLC	Employer identification number (EIN) 20-8719067	Correcting quarter 1 (1, 2, 3, 4) Correcting calendar year (YYYY) 2021
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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)	<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 941, line 3)	<input type="text"/>	<input type="text"/>	<input type="text"/>	Copy Column 3 here ▶ <input type="text"/>
8. Taxable social security wages (Form 941 or 941-SS, line 5a, Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.124* = <input type="text"/>
9. Qualified sick leave wages* (Form 941 or 941-SS, line 5a(i), Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.062 = <input type="text"/>
10. Qualified family leave wages* (Form 941 or 941-SS, line 5a(ii), Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.062 = <input type="text"/>
11. Taxable social security tips (Form 941 or 941-SS, line 5b, Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.124* = <input type="text"/>
12. Taxable Medicare wages & tips (Form 941 or 941-SS, line 5c, Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.029* = <input type="text"/>
13. Taxable wages & tips subject to Additional Medicare Tax withholding (Form 941 or 941-SS, line 5d)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.009* = <input type="text"/>
14. Section 3121(q) Notice and Demand—Tax due on unreported tips (Form 941 or 941-SS, line 5f)	<input type="text"/>	<input type="text"/>	<input type="text"/>	Copy Column 3 here ▶ <input type="text"/>
15. Tax adjustments (Form 941 or 941-SS, lines 7 through 9)	<input type="text"/>	<input type="text"/>	<input type="text"/>	Copy Column 3 here ▶ <input type="text"/>
16. Qualified small business payroll tax credit for increasing research activities (Form 941 or 941-SS, line 11a; you must attach Form 8974)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
17. Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 11b)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
18a. Nonrefundable portion of employee retention credit (Form 941 or 941-SS, line 11c)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
18b. Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 11d)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
18c. Nonrefundable portion of COBRA premium assistance credit (Form 941 or 941-SS, line 11e)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
18d. Number of individuals provided COBRA premium assistance (Form 941 or 941-SS, line 11f)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
19. Special addition to wages for federal income tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
20. Special addition to wages for social security taxes	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
21. Special addition to wages for Medicare taxes	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>



Name (not your trade name) Express Grain Terminal LLC	Employer identification number (EIN) 20-8719067	Correcting quarter 1 (1, 2, 3, 4) Correcting calendar year (YYYY) 2021
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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
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 for leave taken before April 1, 2021 (Form 941 or 941-SS, line 13c)				See instructions
26a. Refundable portion of employee retention credit (Form 941 or 941-SS, line 13d)	\$104,348.60	0.00	\$104,348.60	See instructions
26b. Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 13e)				See instructions
26c. Refundable portion of COBRA premium assistance credit (Form 941 or 941-SS, line 13f)				See instructions
27. Total. Combine the amounts on lines 23 through 26c of Column 4				-\$104,348.60
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 for leave taken before April 1, 2021 (Form 941 or 941-SS, line 19)				
29. Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 20)				
30. Qualified wages for the employee retention credit (Form 941 or 941-SS, line 21)	\$149,069.41		\$149,069.41	
31a. Qualified health plan expenses for the employee retention credit (Form 941 or 941-SS, line 22)				
31b. Check here if you're eligible for the employee retention credit in the third or fourth quarter of 2021 solely because your business is a recovery startup business				<input type="checkbox"/>
32. Credit from Form 5884-C, line 11, for this quarter* (Form 941 or 941-SS, line 23)				
* Use line 32 to correct only the second, third, and fourth quarters of 2020, and the first quarter of 2021.				

Name (not your trade name) Express Grain Terminal LLC	Employer identification number (EIN) 20-8719067	Correcting quarter 1 (1, 2, 3, 4)
		Correcting calendar year (YYYY) 2021

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.)
33a. Qualified wages paid March 13 through March 31, 2020, for the employee retention credit* (Form 941 or 941-SS, line 24)	<input type="text"/>	- <input type="text"/>	= <input type="text"/>
	<small>* Use line 33a to correct only the second quarter of 2020.</small>		
33b. Deferred amount of the employee share of social security tax included on Form 941 or 941-SS, line 13b* (Form 941 or 941-SS, line 24)	<input type="text"/>	- <input type="text"/>	= <input type="text"/>
	<small>* Use line 33b to correct only the third and fourth quarters of 2020.</small>		
34. Qualified health plan expenses allocable to wages reported on Form 941 or 941-SS, line 24* (Form 941 or 941-SS, line 25)	<input type="text"/>	- <input type="text"/>	= <input type="text"/>
	<small>* Use line 34 to correct only the second quarter of 2020.</small>		

Caution: Lines 35-40 apply only to quarters beginning after March 31, 2021.

35. Qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 23)	<input type="text"/>	- <input type="text"/>	= <input type="text"/>
36. Qualified health plan expenses allocable to qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 24)	<input type="text"/>	- <input type="text"/>	= <input type="text"/>
37. Amounts under certain collectively bargained agreements allocable to qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 25)	<input type="text"/>	- <input type="text"/>	= <input type="text"/>
38. Qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 26)	<input type="text"/>	- <input type="text"/>	= <input type="text"/>
39. Qualified health plan expenses allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 27)	<input type="text"/>	- <input type="text"/>	= <input type="text"/>
40. Amounts under certain collectively bargained agreements allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 28)	<input type="text"/>	- <input type="text"/>	= <input type="text"/>

Form 941-X: Which process should you use?

Unless otherwise specified in the separate instructions, an underreported employment tax credit or social security tax deferral should be treated like an overreported tax amount. An overreported employment tax credit or social security tax deferral 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 or social security tax deferral* in the separate instructions.

Type of errors you're correcting

Underreported tax amounts ONLY	<p>Use the adjustment process to correct underreported tax amounts.</p> <ul style="list-style-type: none"> • Check the box on line 1. • Pay the amount you owe from line 27 by the time you file Form 941-X. 		
Overreported tax amounts ONLY	<p>The process you use depends on when you file Form 941-X.</p>	<p>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...</p>	<p>Choose either the adjustment process or the claim process to correct the overreported tax amounts.</p> <p>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.</p> <p>OR</p> <p>Choose the claim process if you want the amount shown on line 27 refunded to you or abated. Check the box on line 2.</p>
		<p>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...</p>	<p>You must use the claim process to correct the overreported tax amounts. Check the box on line 2.</p>
BOTH underreported and overreported tax amounts	<p>The process you use depends on when you file Form 941-X.</p>	<p>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...</p>	<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 941, Form 941-SS, or Form 944.</p> <ul style="list-style-type: none"> • File one Form 941-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 941-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 941-X. 2. For the claim process, file a second Form 941-X to correct the overreported tax amounts. Check the box on line 2.
		<p>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...</p>	<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 941-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 941-X. 2. For the claim process, file a second Form 941-X to correct the overreported tax amounts. Check the box on line 2.

Form **941-X**: Adjusted Employer's **QUARTERLY** Federal Tax Return or Claim for Refund
 (Rev. July 2021) Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Employer identification number (EIN) **20-8719067**

Name (not your trade name) **Express Grain Terminal LLC**

Trade name (if any) **Express Grain**

Address **587 Highland Colony Parkway**
 Number Street Suite or room number

Ridgeland **MS** **39157**
 City State ZIP code

Foreign country name Foreign province/county 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.
2021 (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 five pages. Don't attach this form to Form 941 or 941-SS 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 and social security tax deferrals.

- 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 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 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.

Enter the date you discovered errors.

10 / **28** / **2022**
 (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 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 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.
- 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.
- 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) Express Grain Terminal LLC	Employer identification number (EIN) 20-8719067	Correcting quarter 2 (1, 2, 3, 4) Correcting calendar year (YYYY) 2021
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Part 3: Enter the corrections for this quarter. If any line doesn't apply, leave it blank.

	Column 1 <i>Total corrected amount (for ALL employees)</i>	Column 2 <i>Amount originally reported or as previously corrected (for ALL employees)</i>	Column 3 <i>Difference (If this amount is a negative number, use a minus sign.)</i>	Column 4 <i>Tax correction</i>
6. Wages, tips, and other compensation (Form 941, line 2)	<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 941, line 3)	<input type="text"/>	<input type="text"/>	<input type="text"/>	Copy Column 3 here ▶ <input type="text"/>
8. Taxable social security wages (Form 941 or 941-SS, line 5a, Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.124* = <input type="text"/> <small>* If you're correcting your employer share only, use 0.062. See instructions.</small>
9. Qualified sick leave wages* (Form 941 or 941-SS, line 5a(i), Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.062 = <input type="text"/> <small>* Use line 9 only for qualified sick leave wages paid after March 31, 2020, for leave taken before April 1, 2021.</small>
10. Qualified family leave wages* (Form 941 or 941-SS, line 5a(ii), Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.062 = <input type="text"/> <small>* Use line 10 only for qualified family leave wages paid after March 31, 2020, for leave taken before April 1, 2021.</small>
11. Taxable social security tips (Form 941 or 941-SS, line 5b, Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.124* = <input type="text"/> <small>* If you're correcting your employer share only, use 0.062. See instructions.</small>
12. Taxable Medicare wages & tips (Form 941 or 941-SS, line 5c, Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.029* = <input type="text"/> <small>* If you're correcting your employer share only, use 0.0145. See instructions.</small>
13. Taxable wages & tips subject to Additional Medicare Tax withholding (Form 941 or 941-SS, line 5d)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.009* = <input type="text"/> <small>* Certain wages and tips reported in Column 3 shouldn't be multiplied by 0.009. See instructions.</small>
14. Section 3121(q) Notice and Demand—Tax due on unreported tips (Form 941 or 941-SS, line 5f)	<input type="text"/>	<input type="text"/>	<input type="text"/>	Copy Column 3 here ▶ <input type="text"/>
15. Tax adjustments (Form 941 or 941-SS, lines 7 through 9)	<input type="text"/>	<input type="text"/>	<input type="text"/>	Copy Column 3 here ▶ <input type="text"/>
16. Qualified small business payroll tax credit for increasing research activities (Form 941 or 941-SS, line 11a; you must attach Form 8974)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
17. Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 11b)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
18a. Nonrefundable portion of employee retention credit (Form 941 or 941-SS, line 11c)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
18b. Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 11d)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
18c. Nonrefundable portion of COBRA premium assistance credit (Form 941 or 941-SS, line 11e)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
18d. Number of individuals provided COBRA premium assistance (Form 941 or 941-SS, line 11f)	<input type="text"/>	<input type="text"/>	<input type="text"/>	
19. Special addition to wages for federal income tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
20. Special addition to wages for social security taxes	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
21. Special addition to wages for Medicare taxes	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>

Next ▶

Name (not your trade name) Express Grain Terminal LLC	Employer identification number (EIN) 20-8719067	Correcting quarter 2 (1, 2, 3, 4) Correcting calendar year (YYYY) 2021
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Part 3: Enter the corrections for this quarter. If any line doesn't apply, leave it blank. (continued)

	Column 1 <i>Total corrected amount (for ALL employees)</i>	Column 2 <i>Amount originally reported or as previously corrected (for ALL employees)</i>	Column 3 <i>Difference (if this amount is a negative number, use a minus sign.)</i>		Column 4 <i>Tax correction</i>
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 for leave taken before April 1, 2021 (Form 941 or 941-SS, line 13c)	[]	[]	= []	See instructions	[]
26a. Refundable portion of employee retention credit (Form 941 or 941-SS, line 13d)	\$986,232.25	0.00	= \$986,232.25	See instructions	-\$986,232.25
26b. Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 13e)	[]	[]	= []	See instructions	[]
26c. Refundable portion of COBRA premium assistance credit (Form 941 or 941-SS, line 13f)	[]	[]	= []	See instructions	[]
27. Total. Combine the amounts on lines 23 through 26c of Column 4					-\$986,232.25
<p>If line 27 is less than zero:</p> <ul style="list-style-type: none"> • 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. <p>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.</p>					
28. Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 19)	[]	[]	= []		
29. Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 20)	[]	[]	= []		
30. Qualified wages for the employee retention credit (Form 941 or 941-SS, line 21)	\$1,408,903.12	[]	= \$1,408,903.12		
31a. Qualified health plan expenses for the employee retention credit (Form 941 or 941-SS, line 22)	[]	[]	= []		
31b. Check here if you're eligible for the employee retention credit in the third or fourth quarter of 2021 solely because your business is a recovery startup business					<input type="checkbox"/>
32. Credit from Form 5884-C, line 11, for this quarter* (Form 941 or 941-SS, line 23)	[]	[]	= []		
* Use line 32 to correct only the second, third, and fourth quarters of 2020, and the first quarter of 2021.					

Name (not your trade name) Express Grain Terminal LLC	Employer identification number (EIN) 20-8719067	Correcting quarter 2 (1, 2, 3, 4) Correcting calendar year (YYYY) 2021
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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.)
33a. Qualified wages paid March 13 through March 31, 2020, for the employee retention credit* (Form 941 or 941-SS, line 24)	<input type="text"/>	- <input type="text"/>	= <input type="text"/>
	* Use line 33a to correct only the second quarter of 2020.		
33b. Deferred amount of the employee share of social security tax included on Form 941 or 941-SS, line 13b* (Form 941 or 941-SS, line 24)	<input type="text"/>	- <input type="text"/>	= <input type="text"/>
	* Use line 33b to correct only the third and fourth quarters of 2020.		
34. Qualified health plan expenses allocable to wages reported on Form 941 or 941-SS, line 24* (Form 941 or 941-SS, line 25)	<input type="text"/>	- <input type="text"/>	= <input type="text"/>
	* Use line 34 to correct only the second quarter of 2020.		

Caution: Lines 35-40 apply only to quarters beginning after March 31, 2021.

35. Qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 23)	<input type="text"/>	- <input type="text"/>	= <input type="text"/>
36. Qualified health plan expenses allocable to qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 24)	<input type="text"/>	- <input type="text"/>	= <input type="text"/>
37. Amounts under certain collectively bargained agreements allocable to qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 25)	<input type="text"/>	- <input type="text"/>	= <input type="text"/>
38. Qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 26)	<input type="text"/>	- <input type="text"/>	= <input type="text"/>
39. Qualified health plan expenses allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 27)	<input type="text"/>	- <input type="text"/>	= <input type="text"/>
40. Amounts under certain collectively bargained agreements allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 28)	<input type="text"/>	- <input type="text"/>	= <input type="text"/>

Name (not your trade name) Express Grain Terminal LLC	Employer identification number (EIN) 20-8719067	Correcting quarter 2 (1, 2, 3, 4) Correcting calendar year (YYYY) 2021
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Part 4: Explain your corrections for this quarter.

- 41. 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 43.
- 42. Check here if any corrections involve reclassified workers. Explain on line 43.
- 43. You must give us a detailed explanation of how you determined your corrections. See the instructions.

AFTER FILING FORM 941 FOR THE 2nd QUARTER, THE TAXPAYER DETERMINED THAT THEY WERE ELIGIBLE FOR THE EMPLOYEE RETENTION CREDIT. TOTAL WAGES QUALIFYING FOR THE CREDIT WERE CALCULATED AND THE AMOUNT OF THE CREDIT WAS CALCULATED ON WORKSHEET 2 OF THE INSTRUCTIONS

[Large empty area with horizontal dashed lines for providing a detailed explanation of corrections.]

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 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

[Handwritten signature of Dennis Gerrard]

Print your name here

Dennis Gerrard

Print your title here

Chief Restructuring Officer

Date 10/28/2022

Best daytime phone 800-728-7176 ext. 124

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

ZIP code

Form 941-X: Which process should you use?

Unless otherwise specified in the separate instructions, an underreported employment tax credit or social security tax deferral should be treated like an overreported tax amount. An overreported employment tax credit or social security tax deferral 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 or social security tax deferral* in the separate instructions.

Type of errors you're correcting

Underreported tax amounts ONLY	<p>Use the adjustment process to correct underreported tax amounts.</p> <ul style="list-style-type: none"> • Check the box on line 1. • Pay the amount you owe from line 27 by the time you file Form 941-X. 		
Overreported tax amounts ONLY	<p>The process you use depends on when you file Form 941-X.</p>	<p>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...</p>	<p>Choose either the adjustment process or the claim process to correct the overreported tax amounts.</p> <p>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.</p> <p style="text-align: center;">OR</p> <p>Choose the claim process if you want the amount shown on line 27 refunded to you or abated. Check the box on line 2.</p>
		<p>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...</p>	<p>You must use the claim process to correct the overreported tax amounts. Check the box on line 2.</p>
BOTH underreported and overreported tax amounts	<p>The process you use depends on when you file Form 941-X.</p>	<p>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...</p>	<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 941, Form 941-SS, or Form 944.</p> <ul style="list-style-type: none"> • File one Form 941-X, and • Check the box on line 1 and follow the instructions on line 27. <p style="text-align: center;">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 941-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 941-X. 2. For the claim process, file a second Form 941-X to correct the overreported tax amounts. Check the box on line 2.
		<p>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...</p>	<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 941-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 941-X. 2. For the claim process, file a second Form 941-X to correct the overreported tax amounts. Check the box on line 2.

Form **941-X: Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund**
 (Rev. July 2021) Department of the Treasury — Internal Revenue Service OMB No. 1545-0029

Employer identification number (EIN) -

Name (not your trade name)

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county 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.

(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 five pages. Don't attach this form to Form 941 or 941-SS 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 and social security tax deferrals.

- 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 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 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.

Enter the date you discovered errors.

/ /

(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 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 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.
 - 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.
 - 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) Express Grain Terminal LLC	Employer identification number (EIN) 20-8719067	Correcting quarter 3 (1, 2, 3, 4) Correcting calendar year (YYYY) 2021
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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)	<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 941, line 3)	<input type="text"/>	<input type="text"/>	<input type="text"/>	Copy Column 3 here ▶ <input type="text"/>
8. Taxable social security wages (Form 941 or 941-SS, line 5a, Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.124* = <input type="text"/> * 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)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 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 941 or 941-SS, line 5a(ii), Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 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 941 or 941-SS, line 5b, Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.124* = <input type="text"/> * 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)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 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 941 or 941-SS, line 5d)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> × 0.009* = <input type="text"/> * 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)	<input type="text"/>	<input type="text"/>	<input type="text"/>	Copy Column 3 here ▶ <input type="text"/>
15. Tax adjustments (Form 941 or 941-SS, lines 7 through 9)	<input type="text"/>	<input type="text"/>	<input type="text"/>	Copy Column 3 here ▶ <input type="text"/>
16. Qualified small business payroll tax credit for increasing research activities (Form 941 or 941-SS, line 11a; you must attach Form 8974)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
17. Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 11b)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
18a. Nonrefundable portion of employee retention credit (Form 941 or 941-SS, line 11c)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
18b. Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 11d)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
18c. Nonrefundable portion of COBRA premium assistance credit (Form 941 or 941-SS, line 11e)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
18d. Number of individuals provided COBRA premium assistance (Form 941 or 941-SS, line 11f)	<input type="text"/>	<input type="text"/>	<input type="text"/>	
19. Special addition to wages for federal income tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
20. Special addition to wages for social security taxes	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
21. Special addition to wages for Medicare taxes	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>

Next ▶

Name (not your trade name) Express Grain Terminal LLC	Employer identification number (EIN) 20-8719067	Correcting quarter 3 (1, 2, 3, 4) Correcting calendar year (YYYY) 2021
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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
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 for leave taken before April 1, 2021 (Form 941 or 941-SS, line 13c)				See instructions
26a. Refundable portion of employee retention credit (Form 941 or 941-SS, line 13d)	\$1,097,237.11	0.00	\$1,097,237.11	See instructions
26b. Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 13e)				See instructions
26c. Refundable portion of COBRA premium assistance credit (Form 941 or 941-SS, line 13f)				See instructions
27. Total. Combine the amounts on lines 23 through 26c of Column 4				-\$1,097,237.11
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 for leave taken before April 1, 2021 (Form 941 or 941-SS, line 19)				
29. Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 20)				
30. Qualified wages for the employee retention credit (Form 941 or 941-SS, line 21)	\$1,567,481.47		\$1,567,481.47	
31a. Qualified health plan expenses for the employee retention credit (Form 941 or 941-SS, line 22)				
31b. Check here if you're eligible for the employee retention credit in the third or fourth quarter of 2021 solely because your business is a recovery startup business				<input type="checkbox"/>
32. Credit from Form 5884-C, line 11, for this quarter* (Form 941 or 941-SS, line 23)				
* Use line 32 to correct only the second, third, and fourth quarters of 2020, and the first quarter of 2021.				

Next ▶

Name (not your trade name) Express Grain Terminal LLC	Employer identification number (EIN) 20-8719067	Correcting quarter 3 (1, 2, 3, 4)
		Correcting calendar year (YYYY) 2021

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.)
33a. Qualified wages paid March 13 through March 31, 2020, for the employee retention credit* (Form 941 or 941-SS, line 24)	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<small>* Use line 33a to correct only the second quarter of 2020.</small>		
33b. Deferred amount of the employee share of social security tax included on Form 941 or 941-SS, line 13b* (Form 941 or 941-SS, line 24)	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<small>* Use line 33b to correct only the third and fourth quarters of 2020.</small>		
34. Qualified health plan expenses allocable to wages reported on Form 941 or 941-SS, line 24* (Form 941 or 941-SS, line 25)	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<small>* Use line 34 to correct only the second quarter of 2020.</small>		

Caution: Lines 35–40 apply only to quarters beginning after March 31, 2021.

35. Qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 23)	<input type="text"/>	<input type="text"/>	<input type="text"/>
36. Qualified health plan expenses allocable to qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 24)	<input type="text"/>	<input type="text"/>	<input type="text"/>
37. Amounts under certain collectively bargained agreements allocable to qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 25)	<input type="text"/>	<input type="text"/>	<input type="text"/>
38. Qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 26)	<input type="text"/>	<input type="text"/>	<input type="text"/>
39. Qualified health plan expenses allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 27)	<input type="text"/>	<input type="text"/>	<input type="text"/>
40. Amounts under certain collectively bargained agreements allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 28)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Name (not your trade name) Express Grain Terminal LLC	Employer identification number (EIN) 20-8719067	Correcting quarter 3 (1, 2, 3, 4) Correcting calendar year (YYYY) 2021
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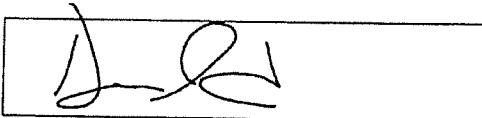
Part 4: Explain your corrections for this quarter.

- 41. 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 43.
- 42. Check here if any corrections involve reclassified workers. Explain on line 43.
- 43. You must give us a detailed explanation of how you determined your corrections. See the instructions.

AFTER FILING FORM 941 FOR THE 3rd QUARTER, THE TAXPAYER DETERMINED THAT THEY WERE ELIGIBLE FOR THE EMPLOYEE RETENTION CREDIT. TOTAL WAGES QUALIFYING FOR THE CREDIT WERE CALCULATED AND THE AMOUNT OF THE CREDIT WAS CALCULATED ON WORKSHEET 2 OF THE INSTRUCTIONS

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 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 **Dennis Gerrard**

Print your title here **Chief Restructuring Officer**

Date **10/28/2022** Best daytime phone **800-728-7176 ext. 124**

Paid Preparer Use Only

Preparer's name

Preparer's signature

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

Address

City State ZIP code

Check if you're self-employed

PTIN

Date

EIN

Phone

Form 941-X: Which process should you use?

Unless otherwise specified in the separate instructions, an underreported employment tax credit or social security tax deferral should be treated like an overreported tax amount. An overreported employment tax credit or social security tax deferral 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 or social security tax deferral* in the separate instructions.

Type of errors you're correcting

Underreported tax amounts ONLY	<p>Use the adjustment process to correct underreported tax amounts.</p> <ul style="list-style-type: none"> • Check the box on line 1. • Pay the amount you owe from line 27 by the time you file Form 941-X. 		
Overreported tax amounts ONLY	<p>The process you use depends on when you file Form 941-X.</p>	<p>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...</p>	<p>Choose either the adjustment process or the claim process to correct the overreported tax amounts.</p> <p>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.</p> <p style="text-align: center;">OR</p> <p>Choose the claim process if you want the amount shown on line 27 refunded to you or abated. Check the box on line 2.</p>
		<p>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...</p>	<p>You must use the claim process to correct the overreported tax amounts. Check the box on line 2.</p>
BOTH underreported and overreported tax amounts	<p>The process you use depends on when you file Form 941-X.</p>	<p>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...</p>	<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 941, Form 941-SS, or Form 944.</p> <ul style="list-style-type: none"> • File one Form 941-X, and • Check the box on line 1 and follow the instructions on line 27. <p style="text-align: center;">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 941-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 941-X. 2. For the claim process, file a second Form 941-X to correct the overreported tax amounts. Check the box on line 2.
		<p>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...</p>	<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 941-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 941-X. 2. For the claim process, file a second Form 941-X to correct the overreported tax amounts. Check the box on line 2.