

Form **943-X: Adjusted Employer's Annual Federal Tax Return for Agricultural Employees or Claim for Refund**

(Rev. February 2012)

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0035

| | | | | | | | | | |
|---|----------------------|----------------------|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Employer identification number (EIN) | <input type="text"/> | <input type="text"/> | - | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Name (not your trade name) | <input type="text"/> | | | | | | | | |
| Trade Name (if any) | <input type="text"/> | | | | | | | | |
| Address | <input type="text"/> | | | | | | | | |
| | Number | Street | | | | | Suite or room number | | |
| | <input type="text"/> | | | | | <input type="text"/> | <input type="text"/> | | |
| | City | | | | | State | | ZIP code | |

Return You Are Correcting ...

Enter the Calendar Year of the return you are correcting:

(YYYY)

Enter the date you discovered errors:

(MM / DD / YYYY)

Use this form to correct errors you made on Form 943, Employer's Annual Federal Tax Return for Agricultural Employees. Use a separate Form 943-X for each year that needs correction. Please type or print within the boxes. Do not attach this form to Form 943.

You MUST complete all three pages. Read the separate instructions before you complete this form.

Part 1: Select ONLY one process.

- ☐ **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 are correcting both underreported and overreported amounts on this form. The amount shown on line 18, if less than zero, may only be applied as a credit to your Form 943 for the tax period in which you are 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 18. Do not check this box if you are correcting ANY underreported amounts on this form.

Part 2: Complete the certifications.

- ☐ **3. I certify that I have 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 are correcting underreported amounts only, go to Part 3 (skip lines 4 and 5).

- 4. If you checked line 1 because you are 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 social security and Medicare tax overcollected in prior years. I have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection.
- ☐ **b.** The adjustment of social security tax and Medicare tax is for the employer's share only. I could not find the affected employees or each employee did not give me a written statement that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection.
- ☐ **c.** The adjustment is for federal income tax, social security tax, and Medicare tax that I did not withhold from employee wages.

- 5. If you checked line 2 because you are 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 social security and Medicare tax overcollected in prior years. I have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not 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 and Medicare tax overcollected in prior years. I also have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not 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 could not find the affected employees; or each employee did not give me a written consent to file a refund claim for the employee's share of social security and Medicare tax; or each employee did not give me a written statement that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection.
- ☐ **d.** The claim is for federal income tax, social security tax, and Medicare tax that I did not withhold from employee wages.

Next 

Name (not your trade name)

Employer Identification Number (EIN)

Calendar Year (YYYY)

Part 3: Enter the corrections for the calendar year you are correcting. If any line does not 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. Total wages subject to social security tax (from line 2 of Form 943) | | | $\times .124^* =$ | |
| 7. Total wages subject to Medicare tax (from line 4 of Form 943) | | | $\times .029^* =$ | |
| 8. Federal income tax withheld (from line 6 of Form 943) | | | | Copy Column 3 here ► |
| 9a. Number of qualified employees paid exempt wages April 1 – December 31, 2010 (from line 7a of Form 943)* | | | | *Complete lines 9a and 9b only for corrections to the 2010 Form 943. |
| 9b. Exempt wages paid to qualified employees April 1 – December 31, 2010 (from line 7b of Form 943)* | | | $\times .062 =$ | |
| 10. Tax adjustments (from line 8 of Form 943) | | | | See instructions |
| 11. Special addition to wages for federal income tax | | | | See instructions |
| 12. Special addition to wages for social security taxes | | | | See instructions |
| 13. Special addition to wages for Medicare taxes | | | | See instructions |
| 14. Subtotal: Combine the amounts in lines 6–13 of Column 4. | | | | |
| 15. Advance earned income credit (EIC) payments made to employees (from line 10 of Form 943; only for years ending before January 1, 2011) | | | | See instructions |
| 16a. COBRA premium assistance payments (from line 11a of Form 943 (line 13a for years ending before January 1, 2011)) | | | | See instructions |
| 16b. Number of individuals provided COBRA premium assistance (from line 11b of Form 943 (line 13b for years ending before January 1, 2011)) | | | | *Complete lines 16c and 16d only for corrections to the 2010 Form 943. |
| 16c. Number of qualified employees paid exempt wages March 19–31, 2010 (from line 13c of Form 943)* | | | | |
| 16d. Exempt wages paid to qualified employees March 19–31, 2010 (from line 13d of Form 943)* | | | $\times .062 =$ | |
| 17. Total. Combine the amounts in lines 14–16d of Column 4. Continue to next page. | | | | |

Next ►

Part 3: Continued

18. Total. Amount from line 17 on page 2

If line 18 is less than zero:

- If you checked line 1, this is the amount you want applied as a credit to your Form 943 for the tax period in which you are filing this form.
- If you checked line 2, this is the amount you want refunded or abated.

If line 18 is more than zero, this is the amount you owe. Pay this amount when you file this return. For information on how to pay, see *Amount you owe* in the instructions for line 18.

Part 4: Explain your corrections for the calendar year you are correcting.

☐ **19. 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 21.

☐ **20. Check here if any corrections involve reclassified workers.** Explain on line 21.

21. You must give us a detailed explanation for how you determined your corrections. See the separate instructions.

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 943 and that I have examined this adjusted return or claim and any schedules or statements that are attached, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign your name here

Print your name here

Print your title here

Date

Best daytime phone

Paid Preparer Use Only Check if you are self-employed ☐

| | | | |
|---|--|----------|--|
| Preparer's name | <div style="border: 1px solid black; height: 20px;"></div> | PTIN | <div style="border: 1px solid black; height: 20px;"></div> |
| Preparer's signature | <div style="border: 1px solid black; height: 20px;"></div> | Date | <div style="border: 1px solid black; height: 20px;"></div> |
| Firm's name (or yours if self-employed) | <div style="border: 1px solid black; height: 20px;"></div> | EIN | <div style="border: 1px solid black; height: 20px;"></div> |
| Address | <div style="border: 1px solid black; height: 20px;"></div> | Phone | <div style="border: 1px solid black; height: 20px;"></div> |
| City | <div style="border: 1px solid black; width: 150px; height: 20px;"></div> | State | <div style="border: 1px solid black; width: 50px; height: 20px;"></div> |
| | | ZIP code | <div style="border: 1px solid black; width: 100px; height: 20px;"></div> |

Type of errors
you are
correcting

Form 943-X: Which process should you use?

Underreported amounts **ONLY**

Use the adjustment process to correct underreported amounts.

- Check the box on line 1.
- Pay the amount you owe from line 18 when you file Form 943-X.

Overreported amounts **ONLY**

The process you
use depends on
when you file
Form 943-X.

**If you are filing Form 943-X
MORE THAN 90 days before
the period of limitations on
credit or refund for Form
943 expires . . .**

Choose either process to correct the
overreported amounts.

Choose the adjustment process if you want
the amount shown on line 18 credited to your
Form 943 for the period in which you file Form
943-X. Check the box on line 1.

OR

Choose the claim process if you want the
amount shown on line 18 refunded to you or
abated. Check the box on line 2.

**If you are filing Form 943-X
WITHIN 90 days of the
expiration of the period of
limitations on credit or
refund for Form 943 . . .**

You must use the **claim process** to correct the
overreported amounts. Check the box on line 2.

BOTH underreported and overreported amounts

The process you
use depends on
when you file
Form 943-X.

**If you are filing Form 943-X
MORE THAN 90 days before
the period of limitations on
credit or refund for Form
943 expires . . .**

Choose either the adjustment process or both
the adjustment process and the claim process
when you correct both underreported and
overreported amounts.

Choose the adjustment process if you want to
offset your underreported amounts with your
overreported amounts.

- File one Form 943-X, and
- Check the box on line 1 and follow the
instructions on line 18.

OR

**Choose both the adjustment process and
claim process** if you want the overreported
amount refunded to you.

File two separate forms.

- 1. For the adjustment process**, file one Form
943-X to correct the underreported amounts.
Check the box on line 1. Pay the amount you
owe from line 18 when you file Form 943-X.
- 2. For the claim process**, file a second Form
943-X to correct the overreported amounts.
Check the box on line 2.

**If you are filing Form 943-X
WITHIN 90 days of the
expiration of the period of
limitations on credit or
refund for Form 943 . . .**

You must use **both** the adjustment process and
claim process.

File two separate forms:

- 1. For the adjustment process**, file one Form
943-X to correct the underreported amounts.
Check the box on line 1. Pay the amount you
owe from line 18 when you file Form 943-X.
- 2. For the claim process**, file a second Form
943-X to correct the overreported amounts.
Check the box on line 2.