

## **Caution: *DRAFT TAX PRODUCT***

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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)**   -

**Name (not your trade name)**

**Trade Name (if any)**

**Address**

Number  Street  Suite or room number

City  State  ZIP code

**Return You Are Correcting ...**

Enter the Calendar Year of the return you are correcting:

(YYYY)

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**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

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



# Form 943-X: Which process should you use?

Type of errors  
you are  
correcting

## Underreported amounts ONLY

**Use the adjustment process** to correct underreported amounts.

- Check the box on line 1.
- Pay the amount you owe from line 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.