October 09, 2026

Tax Year 2026
943-X MeF ATS Scenario 11
Calla Rose Inc
00-3889957

The information below identifies the contents of this scenario:

- Form 943-X
- Form 8974

Use the signature option that is applicable to you.

Responsible Party Current: Yes

Note: Schema updates for this form will not be available for testing until November 1,2026 when schema 2026v2.0 is deployed.

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

(Rev. April 2027) Department of the Treasury — Internal Revenue Service OMB No. 1545-0029

Employer identification number (EIN) 00 – 3889957

Name *(not your trade name)* Calla Rose Inc

Trade name *(if any)*

Address 10 Old Fort Rd
Number Street

Suite or room number

Fort Washington
City

MD
State

20744
ZIP code

Foreign country name

Foreign province/county

Foreign postal code

Return You're Correcting...
Enter the calendar year of the return you're correcting: 2026 (YYYY)

Enter the date you discovered errors:
04 / 16 / 2027
(MM / DD / YYYY)

Aggregate Return Filers Only
Type of filer (check one):
- ☐ Section 3504 agent
- ☐ Certified professional employer organization (CPEO)
- ☐ Other third party

Read the separate instructions before completing this form. 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. Type or print within the boxes. You MUST complete all three pages. Don't attach this form to Form 943 unless you're reclassifying workers; see the instructions for line 18.

Part 1: Select ONLY one process. See page 4 for additional guidance, including information on how to treat employment tax credits.

☐ **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 16a, if less than zero, may only be applied as a credit to your Form 943 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 16a. Don't check this box if you're correcting ANY underreported tax amounts on this form.

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 943-X can't be used to correct overreported amounts of Additional Medicare Tax unless the amounts weren't withheld from employee wages.

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:

☐ **4a.** I repaid or reimbursed each affected employee for the overcollected social security tax and Medicare tax for prior years. I have a written statement from each affected employee stating that they haven't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.

☐ **4b.** 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 they haven't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.

☐ **4c.** 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:

☒ **5a.** I repaid or reimbursed each affected employee for the overcollected social security tax and Medicare tax for prior years. I have a written statement from each affected employee stating that they haven't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.

☐ **5b.** 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 overcollected in prior years. I also have a written statement from each affected employee stating that they haven't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.

☐ **5c.** 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 they haven't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.

☐ **5d.** The claim is for federal income tax, social security tax, Medicare tax, or Additional Medicare Tax that I didn't withhold from employee wages.

Name *(not your trade name)*	Employer identification number (EIN)	Correcting Calendar Year (YYYY)
Calla Rose Inc.	–	2026

Part 3: Enter the corrections for the calendar year you're correcting. 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 subject to social security tax** (Form 943, line 2)	9,000.00	–	12,000.00	=	-3,000.00	× 0.124* =	-372.00
							*If you're correcting your employer share only, use 0.062. See instructions.	
7.	**Wages subject to Medicare tax** (Form 943, line 4)	9,000.00	–	12,000.00	=	-3,000.00	× 0.029* =	-87.00
							*If you're correcting your employer share only, use 0.0145. See instructions.	
8.	**Wages subject to Additional Medicare Tax withholding** (Form 943, line 6)	.	–	.	=	.	× 0.009* =	.
							*Certain wages reported in Column 3 shouldn't be multiplied by 0.009. See instructions.	
9.	**Federal income tax withheld** (Form 943, line 8)	100.00	–	125.00	=	-25.00	Copy Column 3 here	-25.00
10.	**Tax adjustments** (Form 943, line 10)	.	–	.	=	.	See instructions	.
11.	**Qualified small business payroll tax credit for increasing research activities** (See instructions; you must attach Form 8974.)	689.00	–	800.00	=	-111.00	See instructions	111.00
12.	**Special addition to wages for federal income tax**	.	–	.	=	.	See instructions	.
13.	**Special addition to wages for social security taxes**	.	–	.	=	.	See instructions	.
14.	**Special addition to wages for Medicare taxes**	.	–	.	=	.	See instructions	.
15.	**Special addition to wages for Additional Medicare Tax**	.	–	.	=	.	See instructions	.

16a. Total. Combine the amounts on lines 6 through 15 of Column 4 . . . . . -373.00

If line 16a 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're filing this form.
- If you checked line 2, this is the amount you want refunded or abated. Complete lines 16b, 16c, and 16d for direct deposit.

16b. Routing number ☐☐☐☐☐☐☐☐☐ **16c.** Type: ☐ Checking ☐ Savings

16d. Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

If line 16a 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.

Name *(not your trade name)*	Employer identification number (EIN)	Correcting Calendar Year (YYYY)
Calla Rose Inc.	–	2026

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

☐ **17. 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 19.

☐ **18. Check here if any corrections involve reclassified workers.** Explain on line 19.

19. You must give us a detailed explanation of how you determined your corrections. See the instructions.

Discovered that a total of $3,000 in wages and $25 in withholding were overreported to employees due to a calculation error in our payroll software.

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, 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

Print your name here

Print your title here

Date / /

Best daytime phone

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

Form **8974:** **Qualified Small Business Payroll Tax Credit for Increasing Research Activities** 951823

(Rev. December 2024) Department of the Treasury — Internal Revenue Service OMB No. 1545-0029

Employer identification number (EIN) 00-3889957

Name *(not your trade name)* Calla Rose Inc

The credit from Part 2, line 12 or, if applicable, line 17, will be reported on (check only one box):

- ☐ **Form 941** (all **941** series)
- ☒ **Form 943** (all **943** series)
- ☐ **Form 944** (all **944** series)

Calendar year 2026 You must select a quarter if you file Form 941.

Report for this quarter...

Check only one box.

- ☐ **1:** January, February, March
- ☐ **2:** April, May, June
- ☐ **3:** July, August, September
- ☐ **4:** October, November, December

Part 1: Tell us about your income tax return.

	(a) Ending date of income tax period	(b) Income tax return filed that included Form 6765	(c) Date income tax return was filed	(d) EIN used on Form 6765	(e) Amount from Form 6765, line 36 or, if applicable, the amount that was allocated to your EIN	(f) Amount of credit from column (e) taken on a previous period(s)	(g) Remaining credit (subtract column (f) from column (e))
1	12 / 31 / 2026	1120	03 / 10 / 2027	00-3889956	800.00	.	800.00
2	/ /		/ /		.	.	.
3	/ /		/ /		.	.	.
4	/ /		/ /		.	.	.
5	/ /		/ /		.	.	.
6	Add lines 1(g) through 5(g) and enter the total here						800.00

Part 2: Determine the credit that you can use this period.

7	Enter the amount from Part 1, line 6(g)		800.00
8	Enter the amount from Form 941, line 5a, column 2; Form 943, line 3; or Form 944, line 4a, column 2	1,116.00	
9	Enter the amount from Form 941, line 5b, column 2; or Form 944, line 4b, column 2	.	
10	Add lines 8 and 9	1,116.00	
11	Multiply line 10 by 50% (0.50). Check this box ☐ if you're a third-party payer of sick pay or check this box ☐ if you received a Section 3121(q) Notice and Demand. See the instructions before completing line 11		558.00
12	**Credit against the employer share of social security tax.** Enter the smaller of line 7 or 11, but not more than $250,000. See the instructions before entering an amount if you file Form 943 or Form 944. If you entered the amount from line 7, stop here and also enter this amount on Form 941, line 11; Form 943, line 12; or Form 944, line 8		558.00
13	Subtract line 12 from line 7	242.00	
14	Enter the amount from Form 941, line 5c, column 2; Form 943, line 5; or Form 944, line 4c, column 2	261.00	
15	Multiply line 14 by 50% (0.50). If you're a third-party payer of sick pay or you received a Section 3121(q) Notice and Demand, see the instructions before completing line 15	131.00	
16	**Credit against the employer share of Medicare tax.** Enter the smaller of line 13 or 15		131.00
17	**Total credit.** Add lines 12 and 16. Also, enter this amount on Form 941, line 11; Form 943, line 12; or Form 944, line 8		689.00