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

(Rev. February	2022)		Depa	rtment of	the Treas	sury — lı	nternal	Reven	ue Ser	vice					OM	1B No. 1545-0035
Employer id (EIN)	lentificati	on number											-	Return You'r		
Name (not ye	our trade	name)												u're correctin	ng:	
Trade name	(if any)														(YYYY)	
Address																
	Number	S	treet				1		1 [Suite or I	room nun	nber		inter the date	you discove	ered errors:
	City							State		ZIP	code code		(N	/	Y)	
	Foreign c	country name		Fo	oreign prov	rince/cour	nty		Fore	ign post	al code					
Tax Return for	or Agricu	ultural Emp	loyees. l	Jse a se	parate I	Form 9	43-X	for ea	ch ye	ar that	t needs	corre	tion.	n Form 943, E Type or print see the instru	within the b	
		ONLY one									nce, i	nclud	ing i	information	on how	to treat
ar ur	mounts a	and you wo	ould like t verrepor	o use that	ne adjus amounts	tment s on thi	proce is forr	ss to n. The	corre amo	ct the unt sh	errors. nown o	You m	ust c	heck this box heck this box less than zero	cif you're co	orrecting both
2. CI	laim. Ch oatemen	neck this bo nt of the am	x if you ount sho	overrepo own on li	orted ta ine 25. I	x amou Don't c	ınts o heck	nly an this b	nd you ox if y	ı woul ou're	d like t correc	o use t ting AN	he cl IY ur	aim process t derreported t	o ask for a	refund or son this form.
Part 2: 0	omple	ete the ce	rtificat	ions.												
Note:	require : If you'r mounts,	ed. re correcting for purpose	g underre	eported to	tax amo	unts or	nly, go 1 and	to Pa 5, Me	art 3 c dicare	n page tax d	e 2 and loesn't	l skip li include	nes 4 : Add	and 5. If you litional Medica	're correctin are Tax. Forr	g overreported n 943-X can't
4. If	you che	ecked line al Medicare	1 becau	se you'ı	re adjus	sting o	verre	porte	d fed	eral ir	ncome	tax, s		withheld from security tax,		•
	have	oaid or reim e a written s 't claim a re	statemer	nt from e	each affe	ected e	emplo	yee st	ercol ating	ected that h	social ne or sh	securit ie hasn	y tax 't cla	and Medicar aimed (or the o	e tax for pri claim was re	or years. I ejected) and
	emp		each affe	cted em	ployee	didn't (give n	ne a w	/ritten	state				only. I couldn't e hasn't claim		
		adjustmen n employee		deral ind	come ta	ıx, soci	al sec	curity t	tax, N	ledica	re tax,	or Add	ition	al Medicare T	ax that I did	n't withhold
ta		icare tax, o												ederal incom east one box.		al security
	have		statemer	nt from e	each aff	ected e	emplo	yee st						and Medicar aimed (or the o		
	secu	urity tax and	d Medica	are tax o	vercolle	ected in	prior	years	s. I als	o hav	e a wri	tten sta	atem	for the employ ent from each nd or credit fo	affected er	nployee
	each Med	h affected e	employee or each a	didn't of the didn't of the didn't didn't	give me employ	a writt ee didn	en co 't giv	nsent e me a	to file a writ	e a cla ten sta	im for	the em	ploye	ouldn't find the ee's share of s she hasn't cla	social securi	ity tax and
		claim is for ployee wage		income	tax, soc	cial sec	urity t	ax, M	edica	re tax	, or Ad	ditiona	Med	dicare Tax tha	t I didn't wit	thhold from

o. Enter the corrections for		you		у		icave it bid	
	Column 1						Column 4
	Total corrected amount (for ALL employees)	! _	reported or as previously corrected (for ALL employees)	=	(If this amount is a negative number, use a minus sign.)		Tax correction
Wages subject to social security tax (Form 943, line 2)]_		=		× 0.124* =	
		-		*1	f you're correcting your emplo	yer share only, use	0.062. See instructions
Qualified sick leave wages* (Form 943, line 2a)]_		=	_	× 0.062 =	
,	*Use line 7 only for qualified s	sick le	eave wages paid after March	31, 20	020, for leave taken before Apr	l 1, 2021.	,
Qualified family leave wages* (Form 943, line 2b)]_		=		× 0.062 =	
	*Use line 8 only for qualified f	family	leave wages paid after March	31,	2020, for leave taken before A	oril 1, 2021.	
Wages subject to Medicare tax (Form 943, line 4)] _		=		× 0.029* =	
		-		* If	you're correcting your employ	er share only, use 0	0.0145. See instructions
Wages subject to Additional Medicare Tax withholding] –] =		× 0.009* =	
(Form 943, line 6)			*Certain v	vages	s reported in Column 3 should	n't be multiplied by	0.009. See instructions
Federal income tax withheld (Form 943, line 8)] –] =		Copy Column 3 here ▶	
Tax adjustments (Form 943, line 10)		_] =		See instructions	
Qualified small business payroll tax credit for		_] =		See instructions	
increasing research activities (Form 943, line 12a; you must attach Form 8974)							
Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021		_		=		See instructions	
(Form 943, line 12b)		1		1		,	
Nonrefundable portion of employee retention credit (Form 943, line 12c)		_		=		See instructions	
Nonrefundable portion of credit for qualified sick and]_] =		See instructions	
family leave wages for leave taken after March 31, 2021 (Form 943, line 12d)		1		1			
Nonrefundable portion of COBRA premium assistance credit (Form 943, line 12e)		_		=		See instructions	
Number of individuals provided COBRA premium assistance (Form 943, line 12f)] –		=			
Special addition to wages for federal income tax]_] =		See instructions	
Special addition to wages for social security taxes		-] –		_] =		See instructions	
Special addition to wages for Medicare taxes		- _		=		See instructions	
Special addition to wages for Additional Medicare Tax] _] =		See instructions	
Additional Medicare Tax		J	<u>.</u>	J	<u> </u>		<u>-</u>
	Wages subject to social security tax (Form 943, line 2) Qualified sick leave wages* (Form 943, line 2a) Qualified family leave wages* (Form 943, line 2b) Wages subject to Medicare tax (Form 943, line 4) Wages subject to Additional Medicare Tax withholding (Form 943, line 6) Federal income tax withheld (Form 943, line 8) Tax adjustments (Form 943, line 10) Qualified small business payroll tax credit for increasing research activities (Form 943, line 12a; you must attach Form 8974) Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 943, line 12b) Nonrefundable portion of employee retention credit (Form 943, line 12c) Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 943, line 12c) Nonrefundable portion of COBRA premium assistance credit (Form 943, line 12d) Nonrefundable portion of COBRA premium assistance credit (Form 943, line 12d) Nonrefundable portion of COBRA premium assistance (Form 943, line 12f) Special addition to wages for federal income tax Special addition to wages for Medicare taxes Special addition to wages for Medicare taxes Special addition to wages for Medicare taxes	Wages subject to social security tax (Form 943, line 2a) Wages subject to Medicare tax (Form 943, line 4) Wages subject to Medicare tax (Form 943, line 4) Wages subject to Additional Medicare Tax withholding (Form 943, line 8) Tax adjustments (Form 943, line 10) Qualified small business payroll tax credit for increasing research activities (Form 943, line 12a; 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you must attach Form 8974) Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 943, line 12b) Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 943, line 12c) Nonrefundable portion of COBRA premium assistance credit (Form 943, line 12c) Number of individuals provided COBRA premium assistance (Form 943, line 12c) Special addition to wages for federal income tax Special addition to wages for social security taxes Special addition to wages for Medicare taxes Special addition to wages for Special addition to wages for Medicare taxes Special addition to wages for Spe	Wages subject to social security tax (Form 943, line 2) Qualified sick leave wages* (Form 943, line 2b) Wages subject to Medicare tax (Form 943, line 4) Wages subject to Medicare tax (Form 943, line 8) Tax adjustments (Form 943, line 8) Tax adjustments (Form 943, line 12) Qualified small business payroll tax credit for increasing research activities (Form 943, line 12a; you must attach Form 8974) Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 12b) Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 12c) Nonrefundable portion of credit (Form 943, line 12c) Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 943, line 12d) Nonrefundable portion of credit (Form 943, line 12d) Nonrefundable portion of coredit (Form 943, line 12d) Nonrefundable portion of saken after March 31, 2021 (Form 943, line 12d) Nonrefundable portion of credit (Form 943, line 12d) Nonrefundable portion of coredit (Form 943, line 12d)	Column 1 Total corrected amount (for ALL employees) Column 2 Amount originally perfect or as perfect of as	Column 1 Total corrected amount Amount originally reported or as previously corrected as elements (for ALL employees) Total corrected amount originally reported or as previously corrected as elements (for ALL employees) Inference (for ALL emplo	Column 1 Total corrected amount (for ALL employees) Wages subject to social security tax (Form 943, line 2) Use line 8 only for qualified sick leave wages (Form 943, line 2) Wages subject to Medicare tax (Form 943, line 2) Wages subject to Medicare tax (Form 943, line 2) Wages subject to Medicare tax (Form 943, line 2) Wages subject to Medicare tax (Form 943, line 2) Wages subject to Medicare tax (Form 943, line 2) Wages subject to Medicare tax (Form 943, line 2) Wages subject to Medicare tax (Form 943, line 2) Wages subject to Medicare tax (Form 943, line 2) Wages subject to Medicare tax (Form 943, line 4) Wages subject to Medicare tax (Form 943, line 4) Wages subject to Medicare tax (Form 943, line 4) Wages subject to Medicare tax (Form 943, line 4) Wages subject to Medicare tax (Form 943, line 4) Wages subject to Medicare tax (Form 943, line 4) Wages subject to Medicare tax (Form 943, line 6) Federal income tax withholding (Form 943, line 6) Federal income tax withholding (Form 943, line 1) Copy Column 3 See instructions instructio

Part	3: Enter the corrections for	the calendar year	you	're correcting. If a	iny	line doesn't apply,	leave it bla	ank. (continued)
		Column 1 Total corrected amount (for ALL employees)	_	Column 2 Amount originally reported or as previously corrected	=	Column 3 Difference (If this amount is a negative number,		Column 4 Tax correction
21.	Defermed one count of the	(IOI ALL employees)	ı	(for ALL employees)	1	use a minus sign.)		
21.	Deferred amount of the employer share of social security tax* (Form 943, line 14b)	*Line 21 can only be used if c	- orrec	ting a 2020 Form 943.	=		See instructions	
22.	Deferred amount of the employee share of social security tax* (Form 943, line 14c)	*Line 22 can only be used if c	_ orrec	ting a 2020 Form 943.	=		See instructions	
23.	Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 943, line 14d)		_		=		See instructions	
24a.	Refundable portion of employee retention credit (Form 943, line 14e)	·	_		=		See instructions	
24b.	Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 943, line 14f)		_		=		See instructions	
24c.	Refundable portion of COBRA premium assistance credit (Form 943, line 14g)		_		=		See instructions	
25.	 Total. Combine the amounts on li If line 25 is less than zero: If you checked line 1, this is the you're filing this form. 	-			orm	n 943 for the tax perior		
	• If you checked line 2, this is the	amount you want refu	unde	ed or abated.				
	If line 25 is more than zero, this information on how to pay, see Ar	•		,	the	time you file this returi	n. For	
26.	Qualified health plan		l _] _			
	expenses allocable to qualified sick leave wages for leave take before April 1, 2021 (Form 943, line 18)			•] -	·		
27.	Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021 (Form 943, line 19)		_		=			
28.	Qualified wages for the employee retention credit (Form 943, line 20)		-		=			
29.	Qualified health plan expenses for the employee retention credit (Form 943, line 21)		_		=			
30.	Credit from Form 5884-C, line 11, for the year* (Form 943, line 22)	*Line 30 can only be used if c	_ orrec	ting a 2020 Form 943.	=			

Column 3

Part 3: Enter the corrections for the calendar year you're correcting. If any line doesn't apply, leave it blank. (continued)

Column 2

Column 1

Difference (If this amount is a negative number, Amount originally Total corrected amount _ reported or as (for ALL employees) previously corrected (for ALL employees) use a minus sign.) Caution: Lines 31-38 don't apply to years beginning before January 1, 2021. Qualified sick leave wages for leave taken after March 31, 2021 (Form 943, line 22) Qualified health plan 32. expenses allocable to qualified sick leave wages for leave taken after March 31. 2021 (Form 943, line 23) 33. Amounts under certain collectively bargained agreements allocable to qualified sick leave wages for leave taken after March 31, 2021 (Form 943, line 24) Qualified family leave wages 34. for leave taken after March 31, 2021 (Form 943, line 25) Qualified health plan 35. expenses allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 943, line 26) Amounts under certain 36. = collectively bargained agreements allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 943, line 27) If you're eligible for the 37. = employee retention credit in the third quarter of 2021 solely because your business is a recovery startup business, enter the total of anv amounts included on Form 943, lines 12c and 14e (or, if corrected, Form 943-X, lines 15a and 24a), for the third quarter of 2021 (Form 943, line 28) 38. If you're eligible for the employee retention credit in the fourth quarter of 2021 solely because your business is a recovery startup business, enter the total of any amounts included on Form 943, lines 12c and 14e (or, if corrected, Form 943-X, lines 15a and 24a), for the fourth quarter of 2021 (Form 943, line 29)

name (not you	ur trade name)		Emp	loyer identification nur	nber (EIN)	Correcting Calendar Year (YYYY
Part 4:	Explain your	corrections for the cale	endar year you're co	rrecting.		
39.		f any corrections you entere your underreported and overr			d overrepoi	rted amounts.
40.	Check here is	f any corrections involve re	classified workers. Expl	ain on line 41.		
41.	You must giv	e us a detailed explanation	of how you determined	your corrections.	See the instr	ructions.
Part 5:	Sign here. Yo	ou must complete all fiv	e pages of this form	and sign it.		
accompar	nying schedules a	I declare that I have filed an or and statements, and to the bes sed on all information of which	t of my knowledge and bel	ef, it is true, correct,		
• • 4	y			Print your name here		
X	Sign your name her	I		Print your		
				title here		
	Dat	te / /		Best daytin	ne phone	
Paid Pro	eparer Use C	Only	С	heck if you're self-e	mployed .	
Prepare	er's name			Р	TIN	
Prepare	er's signature			D	ate	/ /
Firm's n	ame (or yours [mployed)			E	N	
Address	Г			P	hone	
City	[State	z	P code	

Form 943-X: Which process should you use?

Type of errors you're correcting

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.

Underreported tax amounts ONLY

Use the adjustment process to correct underreported tax amounts.

- Check the box on line 1.
- Pay the amount you owe from line 25 by the time you file Form 943-X.

Overreported tax amounts ONLY

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

If you're 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 the claim process to correct the overreported tax amounts.

Choose the adjustment process if you want the amount shown on line 25 credited to your Form 943 for the period in which you file Form 943-X. Check the box on line 1.

OF

Choose the claim process if you want the amount shown on line 25 refunded to you or abated. Check the box on line 2.

If you're 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 tax amounts. Check the box on line 2.

BOTH underreported and overreported tax amounts

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

If you're 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 tax amounts.

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 943.

- File one Form 943-X, and
- Check the box on line 1 and follow the instructions on line 25.

OR

Choose both the adjustment process and the claim process if you want the overreported tax amount refunded to you or abated.

File two separate forms.

- **1. For the adjustment process,** file one Form 943-X to correct the underreported tax amounts. Check the box on line 1. Pay the amount you owe from line 25 by the time you file Form 943-X.
- 2. For the claim process, file a second Form 943-X to correct the overreported tax amounts. Check the box on line 2.

If you're 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 the claim process.

File two separate forms.

- For the adjustment process, file one Form 943-X to correct the underreported tax amounts. Check the box on line 1. Pay the amount you owe from line 25 by the time you file Form 943-X.
- 2. For the claim process, file a second Form 943-X to correct the overreported tax amounts. Check the box on line 2.

Page **6** Form **943-X** (Rev. 2-2022)