Draft 10: 11/11/08

Return You Are Correcting ...

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

(January 2009) Department of the Treasury — Internal Revenue Service OMB No. 1545-0035

	Identification Number (EIN)				Enter the calendar year of the return you are correcting:
ame (not	your trade name)				
ade nam	le (if any)				(YYYY)
dress					Enter the date you discovered en
	Number Street	7		Suite or room number	
	City	State	to	ZIP code	(MM / DD / YYYY)
	Oity			ZIF Code	
lease ty	form to correct errors made on Form 943, Employer pe or print within the boxes. Do not attach this form Complete all three pages. Read the instruction	to Form 9	943.		icultural Employees, for <b>one year only</b> .
rt 1: \$	Select ONLY one process.				
2. (	Adjusted employment tax return. Check this box if you like to use the adjustment process to correct the errors amounts on this form. The amount shown on line 15, if which you are filing this form.  Claim. Check this box if you overreported amounts only amount shown on line 15. Do not check this box if you amount shown on line 15.	. You must less than 0	t check th 0, may or would lik	is box if you are cornuly be applied as a control  e to use the claim pr	recting both underreported and overreported redit to your Form 943 for the tax period in rocess to ask for a refund or abatement for the
č	amount shown on line 15. Do not check this box if you	are correcti	ung An i	ипаеттеропеа атпос	unis on this form.
rt 2: (	Complete the certifications.				
r	certify that I have filed or will file Forms W-2, Wage required.  ou are correcting underreported amounts only, go to P				Corrected Wage and Tax Statement, as
	f you checked line 1 because you are adjusting over certify that:	erreported	d amoun	ts, check all that ap	oply. (Check at least one.)
	a. I repaid or reimbursed each affected emplo overcollected social security and Medicare and Medicare tax overcollected in prior yea not claimed (or the claim was rejected) and	tax for cur irs, I have	rrent and a writter	prior years. For ac statement from ea	djustments of employee social security ach employee stating that he or she has
	b. the adjustment of social security tax and M employees or each employee did not give rejected) and will not claim a refund or cred	me a writte	en staten	nent that he or she	e only. I could not find the affected has not claimed (or the claim was
	<b>c.</b> the adjustment is for federal income tax, so	cial securi	rity tax, a	nd Medicare tax tha	at I did not withhold from employee wage
	f you checked line 2 because you are claiming a re Check at least one.)	fund or ab	batemen	of overreported e	mployment taxes, check all that apply.
	I certify that:				
	a. I repaid or reimbursed each affected emploemployee social security and Medicare tax stating that he or she has not claimed (or the statement of the sta	overcollec	cted in p	ior years, I have a	written statement from each employee
	b. I have a written consent from each affected of social security and Medicare tax. For refu years, I also have a written statement from rejected) and will not claim a refund or cred	unds of em each emp	mployee ployee st	social security and ating that he or she	Medicare tax overcollected in prior
	c. the claim for social security tax and Medica employees; or each employee did not give security and Medicare tax; or each employed claim was rejected) and will not claim a refu	me a writte ee did not	ten conse give me	ent to file a claim fo a written statemen	r the employee's share of social
	<b>d</b> . the claim is for federal income tax, social se	ecurity tax	k, and Me	edicare tax that I did	d not withhold from employee wages.

Name (not your trade name)			Employer Identifica	Calendar Year (YYYY)					
Part 3: Enter the corrections for this year. If any line does not apply, leave it blank.									
Draft	Column 1	C	Column 2		Column 3		Column 4		
Diait	Total corrected amount (For ALL employees)	- re	Amount originally eported or as previously orrected 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)				=	. X	.124* =			
					*If you are correcting your employer	share only	, use .062. See instructions.		
7. Total wages subject to Medicare tax (from line 4 of Form 943)		-		=	x.	.029* =			
	·		·		*If you are correcting your employer sh	nare only, i	use .0145. See instructions.		
8. Federal income tax withheld (from line 6 of Form 943)		-		=		py lumn 3 re ▶▶			
	·		·		•	L	· .		
9. Tax adjustments (from line 8 of Form 943)				=	Se ins	estructions			
10. Special addition to wages for federal income tax		_		=	. Se ins	etructions			
11. Special addition to wages for social security taxes				=	. Se ins	e tructions			
12. Special addition to wages for Medicare taxes		-		=	Se ins	e			
13. Subtotal: Combine the amounts in line	os 6 12 of Column 4								
						_	· .		
14. Advance earned income credit (EIC) payments made to employees (from line 10 of Form 943)				=	Seins	ee structions			
15. Total: Combine the amounts in lines 13 and 14 of Column 4.									
If line 15 is less than 0  • If you checked line 1, this is the amount of the second of the secon	ount you want applied a	as a c	credit to your Form 943 f	or	the tax period in which you a	re filing	this form.		
If you checked line 2, this is the amount you want refunded or abated.									
If line 15 is more than 0, this is the a	mount you owe. Pay	this a	mount when you file this	s re	eturn. Go to <i>Amount You Ow</i>	e on pa	ge X of the instructions.		

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Name (not your trade name	<i>;</i> )	Employer Identif	Calendar Year (YYYY)									
Part 4: Explain your cor	rections for this year.											
16. 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 18.												
17. Check here if an	17. Check here if any corrections involve reclassified workers. Explain on line 18.											
18. You must give u	8. You must give us a detailed explanation of how you determined your corrections. (See the instructions.)											
Part 5: Sign here. You n	nust complete all three pages of th	s form and sign it										
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			Print your									
name here			name here									
			Print your title here									
Date	/ /		Best daytime pho	one ( )								
Paid preparer's use only	/		Check if you	are self employed								
Preparer's name			Preparer's S	SN/PTIN								
Preparer's signature			Date	/	/							
Firm's name (or yours if self-employed			EIN									
Address			Phone	( )								
City		State	ZIP code									

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## Form 943-X: Which process should you use? Type of errors you are correcting Underreported Use the adjustment process to correct underreported amounts. amounts Check the box on line 1. **ONLY** Pay the amount you owe from line 15 when you file Form 943-X. Overreported The process you If you are filing Form 943-X Choose either process to correct the overreported amounts. amounts use depends on MORE THAN 90 days before ONLY the period of limitations on when you file Choose the adjustment process if you want the amount Form 943-X. credit or refund for Form 943 shown on line 15 credited to your Form 943 for the period in expires ... 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 15 refunded to you or abated. Check the box on line 2. If you are filing Form 943-X You must use the claim process to correct the overreported WITHIN 90 DAYS of the amounts. Check the box on line 2. expiration of the period of limitations on credit or refund for Form 943 ... Choose either the adjustment process or both the adjustment If you are filing Form 943-X **BOTH** The process you process and the claim process when you correct both underreported use depends on MORE THAN 90 days before underreported and overreported amounts. when you file the period of limitations on credit or refund for Form 943 overreported Form 943-X. amounts expires ... Choose the adjustment process if combining your underreported and overreported 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 15. OR or abated.

Choose both the adjustment process and the 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 15 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 15 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.