

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

Draft 10:11/11/08

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)

Enter the date you discovered errors:

/ /
(MM / DD / YYYY)

Use this form to correct errors made on Form 943, Employer's Annual Federal Tax Return for Agricultural Employees, for **one year only**. Please type or print within the boxes. Do not attach this form to Form 943.

You MUST complete all three pages. Read the 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 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 15, if less than 0, 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 for the amount shown on line 15. 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. (Check at least one.)

I certify that:

- a. I repaid or reimbursed each affected employee for the overcollected federal income tax for the current year and the overcollected social security and Medicare tax for current and prior years. For adjustments of employee 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. (Check at least one.)

I certify that:

- a. I repaid or reimbursed each affected employee for the overcollected social security and Medicare tax. For claims of employee 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 refund claim for the employee's share of social security and Medicare tax. For refunds of employee 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 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.

Name (not your trade name)	Employer Identification Number (EIN)	Calendar Year (YYYY)
----------------------------	--------------------------------------	----------------------

Part 3: Enter the corrections for this year. If any line does not apply, leave it blank.

Draft

	Column 1 <i>Total corrected amount (For ALL employees)</i>	Column 2 <i>Amount originally reported or as previously corrected (For ALL employees)</i>	Column 3 <i>Difference (If this amount is a negative number, use a minus sign.)</i>	Column 4 <i>Tax correction</i>
6. Total wages subject to social security tax (from line 2 of Form 943)	<input type="text"/>	<input type="text"/>	<input type="text"/> X .124* =	<input type="text"/>
			*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)	<input type="text"/>	<input type="text"/>	<input type="text"/> X .029* =	<input type="text"/>
			*If you are correcting your employer share only, use .0145. See instructions.	
8. Federal income tax withheld (from line 6 of Form 943)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
			Copy Column 3 here ▶▶	
9. Tax adjustments (from line 8 of Form 943)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
			See instructions	
10. Special addition to wages for federal income tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
			See instructions	
11. Special addition to wages for social security taxes	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
			See instructions	
12. Special addition to wages for Medicare taxes	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
			See instructions	
13. Subtotal: Combine the amounts in lines 6–12 of Column 4.....				<input type="text"/>
14. Advance earned income credit (EIC) payments made to employees (from line 10 of Form 943)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
			See instructions	
15. Total: Combine the amounts in lines 13 and 14 of Column 4.....				<input type="text"/>

If line 15 is less than 0...

- 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 15 is more than 0, this is the amount you owe. Pay this amount when you file this return. Go to *Amount You Owe* on page X of the instructions.

Next 

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 15 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 15 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 15 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 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

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

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.