

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

(Rev. February 2015)

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

Foreign country name  Foreign province/county  Foreign postal 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)

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. Do not attach this form to Form 943.

**Part 1: Select ONLY one process. See page 4 for additional guidance.**

- 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 17, 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 17. 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 on page 2 and skip lines 4 and 5. If you are correcting overreported amounts, for purposes of the certifications on lines 4 and 5, Medicare tax does not include Additional Medicare Tax. Form 943-X cannot be used to correct overreported amounts of Additional Medicare Tax unless the amounts were not withheld from employee wages.
- 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 overcollected social security tax and Medicare tax for prior years. I have a written statement from each affected 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 adjustments of social security tax and Medicare tax are for the employer's share only. I could not find the affected employees or each affected 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, Medicare tax, or Additional 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 overcollected social security tax and Medicare tax for prior years. I have a written statement from each affected 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 tax and Medicare tax overcollected in prior years. I also have a written statement from each affected 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 affected employee did not give me a written consent to file a refund claim for the employee's share of social security tax and Medicare tax; or each affected 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, Medicare tax, or Additional 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 <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>
<b>6. Total wages subject to social security tax</b> (Form 943, line 2)	<input type="text"/>	–	<input type="text"/>	=	<input type="text"/>	×	.124*	=	<input type="text"/>
	<small>*If you are correcting a 2011 or 2012 return, use .104. If you are correcting your employer share only, use .062. See instructions.</small>								
<b>7. Total wages subject to Medicare tax</b> (Form 943, line 4)	<input type="text"/>	–	<input type="text"/>	=	<input type="text"/>	×	.029*	=	<input type="text"/>
	<small>*If you are correcting your employer share only, use .0145. See instructions.</small>								
<b>8. Total wages subject to Additional Medicare Tax withholding</b> (Form 943, line 6; only for years beginning after December 31, 2012)	<input type="text"/>	–	<input type="text"/>	=	<input type="text"/>	×	.009*	=	<input type="text"/>
	<small>*Certain wages reported in Column 3 should not be multiplied by .009. See instructions.</small>								
<b>9. Federal income tax withheld</b> (Form 943, line 8 (line 6 for years ending before January 1, 2013))	<input type="text"/>	–	<input type="text"/>	=	<input type="text"/>	Copy Column 3 here ▶			<input type="text"/>
<b>10. Tax adjustments</b> (Form 943, line 10 (line 8 for years ending before January 1, 2013))	<input type="text"/>	–	<input type="text"/>	=	<input type="text"/>	See instructions			<input type="text"/>
<b>11. Special addition to wages for federal income tax</b>	<input type="text"/>	–	<input type="text"/>	=	<input type="text"/>	See instructions			<input type="text"/>
<b>12. Special addition to wages for social security taxes</b>	<input type="text"/>	–	<input type="text"/>	=	<input type="text"/>	See instructions			<input type="text"/>
<b>13. Special addition to wages for Medicare taxes</b>	<input type="text"/>	–	<input type="text"/>	=	<input type="text"/>	See instructions			<input type="text"/>
<b>14. Special addition to wages for Additional Medicare Tax</b>	<input type="text"/>	–	<input type="text"/>	=	<input type="text"/>	See instructions			<input type="text"/>
<b>15. Subtotal.</b> Combine the amounts on lines 6–14 of Column 4 . . . . .									<input type="text"/>
<b>16a. COBRA premium assistance payments</b> (see instructions)	<input type="text"/>	–	<input type="text"/>	=	<input type="text"/>	See instructions			<input type="text"/>
<b>16b. Number of individuals provided COBRA premium assistance</b> (see instructions)	<input type="text"/>	–	<input type="text"/>	=	<input type="text"/>				<input type="text"/>
<b>17. Total.</b> Combine the amounts on lines 15 and 16a of Column 4 . . . . .									<input type="text"/>

**If line 17 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 are filing this form.
- If you checked line 2, this is the amount you want refunded or abated.

**If line 17 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)

**Part 4: Explain your corrections for the calendar year you are correcting.**

18. 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 20.

19. Check here if any corrections involve reclassified workers. Explain on line 20.

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

Large dashed-line area for providing a detailed explanation for corrections.

**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 name here

Signature line

Print your name here

Printed name field

Print your title here

Printed title field

Date

Date field ( / / )

Best daytime phone

Best daytime phone field

**Paid Preparer Use Only**

Check if you are self-employed

Preparer's name

Preparer's name field

PTIN

PTIN field

Preparer's signature

Preparer's signature field

Date

Date field ( / / )

Firm's name (or yours if self-employed)

Firm's name field

EIN

EIN field

Address

Address field

Phone

Phone field

City

City field

State

State field

ZIP code

ZIP code field

Type of errors  
you are  
correcting

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

### Underreported amounts ONLY

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

- Check the box on line 1.
- Pay the amount you owe from line 17 by the time 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 the adjustment process or the claim  
process to correct the overreported amounts.

**Choose the adjustment process** if you want  
the amount shown on line 17 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 17 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 amounts 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 17.

OR

**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 17 by the time 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 17 by the time 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.