

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

(Rev. February 2021)

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're Correcting ...

Enter the calendar year of the return you're 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 four pages. Don't attach this form to Form 943 unless you're reclassifying workers; see the instructions for line 32.

Part 1: Select ONLY one process. See page 5 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're correcting both underreported and overreported amounts on this form. The amount shown on line 25, 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 amounts only and you would like to use the claim process to ask for a refund or abatement of the amount shown on line 25. Don't check this box if you're correcting ANY underreported 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 amounts only, go to Part 3 on page 2 and skip lines 4 and 5. If you're correcting overreported 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 withholding, social security tax, Medicare tax, or Additional Medicare Tax, 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 hasn't claimed (or the claim was rejected) and won't 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 couldn't find the affected employees or each affected employee didn't give me a written statement that he or she hasn't claimed (or the claim was rejected) and won't 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 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 withholding, social security tax, Medicare tax, or Additional Medicare Tax, 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 hasn't claimed (or the claim was rejected) and won't 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 hasn't claimed (or the claim was rejected) and won't 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 couldn't find the affected employees; or each affected employee didn't 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 didn't give me a written statement that he or she hasn't claimed (or the claim was rejected) and won't 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 didn't withhold from employee wages.

Next

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

	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>
22. Deferred amount of the employee share of social security tax (Form 943, line 14c)	.	-	.	=	.	See instructions	.
23. Refundable portion of credit for qualified sick and family leave wages (Form 943, line 14d)	.	-	.	=	.	See instructions	.
24. Refundable portion of employee retention credit (Form 943, line 14e)	.	-	.	=	.	See instructions	.
25. Total. Combine the amounts on lines 20 through 24 of Column 4

If line 25 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.

If line 25 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.

26. Qualified health plan expenses allocable to qualified sick leave wages (Form 943, line 18)	.	-	.	=	.
27. Qualified health plan expenses allocable to qualified family leave wages (Form 943, line 19)	.	-	.	=	.
28. Qualified wages for the employee retention credit (Form 943, line 20)	.	-	.	=	.
29. Qualified health plan expenses allocable to wages reported on Form 943, line 20 (Form 943, line 21)	.	-	.	=	.
30. Credit from Form 5884-C, line 11, for the year (Form 943, line 22)	.	-	.	=	.

Form 943-X: Which process should you use?

Type of errors
you're 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 25 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'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 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.

OR

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 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'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 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 25.

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 25 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.
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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.

- 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 25 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.