

Note: The draft you are looking for begins on the next page.

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and pubs for filing. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at IRS.gov/DraftForms and remain there after the final release is posted at IRS.gov/LatestForms. Also see IRS.gov/Forms.

Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at IRS.gov/FormsComments. Include "NTF" followed by the form or pub number (for example, "NTF1040", "NTFW4", "NTF501, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each "NTF" message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click here.

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

(Rev. February 2024)	Department of the Treasury -	Internal Revenue Service		OMB No. 1545-0035
Employer identification number (EIN)			Return You're Corr	
Name (not your trade name)			you're correcting:	
Trade name (if any)			, man)
Address) 		
	treet	Suite or root State ZIP con		scovered errors:
Foreign country name	Foreign province/cou	nty Foreign postal c	ode	
Tax Return for Agricultural Emp	loyees. Use a separate Form 9	943-X for each year that no	ors you made on Form 943, Employ eeds correction. Type or print within ifying workers; see the instructions	the boxes. You
	e process. See page 6 for credits and social secu		e, including information on h	ow to treat
amounts and you wo underreported and o a credit to your Form 2. Claim. Check this bo	ould like to use the adjustment overreported tax amounts on the overselve tax period in which ox if you overreported tax amo	process to correct the errors form. The amount shown hyou're filing this form. unts only and you would I	amounts. Also check this box if you ors. You must check this box if you on on line 25, if less than zero, may dike to use the claim process to ask f	re correcting both only be applied as for a refund or
Part 2: Complete the ce		check this box if you're co	rrecting ANY underreported tax amo	ounts on this form.
3. I certify that I've file as required. Note: If you're correcting tax amounts, for purpos	ed or will file Forms W-2, Wag g underreported tax amounts o es of the certifications on lines	nly, go to Part 3 on page 2 4 and 5, Medicare tax doe	r Forms W-2c, Corrected Wage and skip lines 4 and 5. If you're corresn't include Additional Medicare Tax mounts weren't withheld from emplo	ecting overreported Form 943-X can't
	1 because you're adjusting on the Tax, check all that apply. You		ome tax, social security tax, Medic e box.	eare tax, or
have a written	nbursed each affected employe statement from each affected or credit for the overcollection	employee stating that they	ocial security tax and Medicare tax for the claim was represented for the claim was represented to the	or prior years. I rejected) and won't
employees or e		give me a written stateme	ployer's share only. I couldn't find then that they haven't claimed (or the	
c. The adjustmen from employee		ial security tax, Medicare	tax, or Additional Medicare Tax that	I didn't withhold
	2 because you're claiming a or Additional Medicare Tax, c		overreported federal income tax, s must check at least one box.	social security
have a written		employee stating that they	ocial security tax and Medicare tax for haven't claimed (or the claim was r	
security tax and	d Medicare tax overcollected in	n prior years. I also have a	y file this claim for the employee's s a written statement from each affect claim a refund or credit for the over	ed employee
each affected e Medicare tax; o	employee didn't give me a writ	ten consent to file a claim n't give me a written state	share only. I couldn't find the affect for the employee's share of social s ment that they haven't claimed (or the	ecurity tax and
d. The claim is for employee wage		curity tax, Medicare tax, o	r Additional Medicare Tax that I didr	't withhold from

Part	3: Enter the corrections for		i're correcting. If a	any line doesn't apply,	leave it blank.
		Column 1	Column 2	Column 3	Column 4
		Total corrected amount (for ALL employees)	Amount originally reported or as previously corrected (for ALL employees)	Difference = (If this amount is a negative number, use a minus sign.)	Tax correction
6.	Wages subject to social security tax (Form 943, line 2)	IAS		= . *If you're correcting your employ	× 0.124* = rer share only, use 0.062. See instructions
7.	Qualified sick leave wages* (Form 943, line 2a)	*Use line 7 only for qualified sick le	eave wages paid after March	= 31, 2020, for leave taken before April	× 0.062 =
8.	Qualified family leave wages* (Form 943, line 2b)		N/I E	= h 31, 2020, for leave taken before Ap	× 0.062 =
9.	Wages subject to Medicare tax (Form 943, line 4)			= * If you're correcting your employe	× 0.029* =
10.	Wages subject to Additional Medicare Tax withholding (Form 943, line 6)	M -	* Certain	wages reported in Column 3 shouldn	\times 0.009* = 't be multiplied by 0.009. See instructions
11.	Federal income tax withheld (Form 943, line 8)	-		= .	Copy Column 3 here
12.	Tax adjustments (Form 943, line 10)			= /	See instructions
13.	Qualified small business payroll tax credit for				See instructions
	increasing research activities (Form 943, line 12a; you must attach Form 8974)			,	
14.	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 943, line 12b)	H	T		See instructions .
15a.	employee retention credit*				See instructions .
	(Form 943, line 12c)	*Line 15a can only be used if corre	ecting a 2020 or 2021 Form 9	43.	
15b.	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 943, line 12d)			=	See instructions .
15c.	Nonrefundable portion of COBRA premium assistance credit (Form 943, line 12e)			=	See instructions .
15d.	Number of individuals provided COBRA premium assistance (Form 943, line 12f)			=	
16.	Special addition to wages for federal income tax			= .	See instructions .
17.	Special addition to wages for social security taxes			= .	See instructions .
18.	Special addition to wages for Medicare taxes			= .	See instructions .
19.	Special addition to wages for Additional Medicare Tax			=	See instructions
20.	Subtotal. Combine the amounts	on lines 6 through 19 of C	Column 4		

Page **3** Form **943-X** (Rev. 2-2024)

Part 3	Enter the corrections for the calendar	vear vou're corr	ecting If any	line doesn't apply	eave it hlank	(continued
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Column 1

Total corrected amount _ (for ALL employees)

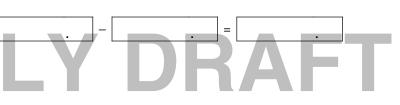
Column 2
Amount originally reported or as previously corrected (for ALL employees)

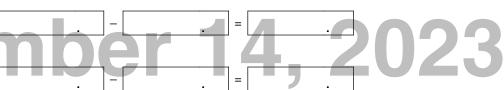
Column 3
Difference
(If this amount is a negative number, use a minus sign.)

Caution: Lines 31-38 don't apply to years beginning before January 1, 2021.

- 31. Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 943, line 22)
- 32. Qualified health plan expenses allocable to qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 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, and before October 1, 2021 (Form 943, line 24)
- 34. Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 943, line 25)
- 35. Qualified health plan expenses allocable to qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 943, line 26)
- 36. Amounts under certain collectively bargained agreements allocable to qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 943, line 27)
- 37. If you're eligible for the employee retention credit in the third 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 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)

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*Line 37 can only be used if correcting a 2021 Form 943.

- = = +Line 38 can only be used if correcting a 2021 Form 943.

Page **4** Form **943-X** (Rev. 2-2024)

Employer identification number (EIN)

Correcting Calendar Year (YYYY)

Name (not your trade name)

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.

OR

amount shown on line 25 refunded to you or abated. Check the box on line 2.

If you're filing Form 943-X

You must use the claim process to correct to the contract of the con

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.

Choose the claim process if you want the

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.

- 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.
- 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. 2-2024)