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

Caution: *DRAFT—NOT FOR FILING*

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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.

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

(Rev. February 2026)   Department of the Treasury — Internal Revenue Service   OMB No. 1545-0029

DRAFT — DO NOT FILE

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)

Aggregate Return Filers Only
Type of filer (check one):
☐ Section 3504 Agent
☐ Certified Professional Employer Organization (CPEO)
☐ Other Third Party

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 five pages. Don't attach this form to Form 943 unless you're reclassifying workers; see the instructions for line 40.

Part 1: Select ONLY one process. See page 6 for additional guidance, including information on how to treat employment tax credits.

☐ **1. Adjusted employment tax return.** Check this box if you underreported tax amounts. Also check this box if you overreported tax 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 tax 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 tax 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 tax 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 tax amounts only, go to Part 3 on page 2 and skip lines 4 and 5. If you're correcting overreported tax 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, 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 they haven'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 they haven'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, 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 they haven'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 they haven'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 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 they haven'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.

For Paperwork Reduction Act Notice, see the separate instructions.   www.irs.gov/Form943X   Cat. No. 20332F   Form **943-X** (Rev. 2-2026) Created 4/10/25

Name (not your trade name)	Employer identification number (EIN)	Correcting Calendar Year (YYYY)
	–	

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

		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.)		Column 4 Tax correction
6.	Wages subject to social security tax (Form 943, line 2)	.	.	.	× 0.124* =	.
				*If you're correcting your employer share only, use 0.062. See instructions.		
7.	Qualified sick leave wages* (Form 943, line 2a)	.	.	.	× 0.062 =	.
		*Use line 7 only for qualified sick leave wages paid after March 31, 2020, for leave taken before April 1, 2021.				
8.	Qualified family leave wages* (Form 943, line 2b)	.	.	.	× 0.062 =	.
		*Use line 8 only for qualified family leave wages paid after March 31, 2020, for leave taken before April 1, 2021.				
9.	Wages subject to Medicare tax (Form 943, line 4)	.	.	.	× 0.029* =	.
				*If you're correcting your employer share only, use 0.0145. See instructions.		
10.	Wages subject to Additional Medicare Tax withholding (Form 943, line 6)	.	.	.	× 0.009* =	.
				*Certain wages reported in Column 3 shouldn'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 increasing research activities (See instructions; you must attach Form 8974)	.	.	.	See instructions	.
14.	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 943, line 12b)	.	.	.	See instructions	.
15a.	Reserved for future use	.	.	.		.
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 Column 4					.

Form **943-X** (Rev. 2-2026)

Name (not your trade name)	Employer identification number (EIN)	Correcting Calendar Year (YYYY)
	–	

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

	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.)		Column 4 Tax correction
21. Reserved for future use	.	− .	= .		.
22. Reserved for future use	.	− .	= .		.
23. Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 943, line 14d)	.	− .	= .	See instructions	.
24a. Reserved for future use	.	− .	= .		.
24b. Refundable 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 14f)	.	− .	= .	See instructions	.
24c. Refundable portion of COBRA premium assistance credit (Form 943, line 14g)	.	− .	= .	See instructions	.

25. **Total.** Combine the amounts on lines 20 through 24c 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.

	Column 1	Column 2	Column 3
26. Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021 (Form 943, line 18)	.	− .	= .
27. Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021 (Form 943, line 19)	.	− .	= .
28. Reserved for future use	.	− .	= .
29. Reserved for future use	.	− .	= .
30. Reserved for future use	.	− .	= .

Form **943-X** (Rev. 2-2026)

Name (not your trade name)	Employer identification number (EIN)	Correcting Calendar Year (YYYY)
	–	

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

	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.

		Column 1	−	Column 2	=	Column 3
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.	**Reserved for future use**	.	−	.	=	.
38.	**Reserved for future use**	.	−	.	=	.

Form **943-X** (Rev. 2-2026)

Name (*not your trade name*)	Employer identification number (EIN)	Correcting Calendar Year (YYYY)
	–	

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Part 4: Explain your corrections for the calendar year you're correcting.

☐ **39.** **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 41.

☐ **40.** **Check here if any corrections involve reclassified workers.** Explain on line 41.

41. **You must give us a detailed explanation of how you determined your corrections.** See the instructions.

Part 5: Sign here. You must complete all five 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, including accompanying schedules and statements, and to the best of my knowledge and belief, it is 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

Date / /

Print your name here

Print your title here

Best daytime phone

Paid Preparer Use Only

Check if you're self-employed . . . . ☐

Preparer's name	PTIN
Preparer's signature	Date / /
Firm's name (or yours if self-employed)	EIN
Address	Phone
City	State	ZIP code

Form **943-X** (Rev. 2-2026)

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 should be treated like an overreported tax amount. An overreported employment tax credit 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* 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 **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 tax amounts. Check the box on line 2.
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. **1. 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.
		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 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.

Form **943-X** (Rev. 2-2026)