Form 94 (January 200	3-X: Adjust Emplo	ed Employer's Annua yees or Claim for Ref	I Federal Tax F und	Return for Agricultural
[Department of the Treasury — Internal	Revenue Service	OMB No. 1545-00
Employer (EIN)	identification number			Return You Are Correcting
				Enter the Calendar Year of the return you are correcting:
Name (not	t your trade name)			
Trade Nar	me (if any)			
Address	Number	Street	Suite or room n	
				Enter the date you discovered errors:
	City		State ZIP code	
		you made on Form 943, Employe		
	Itural Employees, fo s form to Form 943	or one year only. Please type or p	print within the boxes. I	Do not
		ee pages. Read the instructions	s before you complet	te this form.
	: Select ONLY o		,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,,	
y a fr 2. (c	you would like to use t and overreported amo for the tax period in w Claim. Check this boy of the amount shown	the adjustment process to correct the unts on this form. The amount shown hich you are filing this form. (if you overreported amounts only an on line 15. Do not check this box if yo	errors. You must check t on line 15, if less than 0, nd you would like to use t	so check this box if you overreported amounts and this box if you are correcting both underreported , may only be applied as a credit to your Form 943 the claim process to ask for a refund or abatement nderreported amounts on this form.
Part 2	: Complete the o	certifications.		
	l certify that I have fi as required.	led or will file Forms W-2, Wage an	nd Tax Statement, or For	orms W-2c, Corrected Wage and Tax Statement,
Note. If	you are correcting u	inderreported amounts only, go to I	Part 3 (skip lines 4 and	5).
	If you checked line 1 certify that:	because you are adjusting overrep	ported amounts, check a	all that apply. (Check at least one.)
	written statement			licare tax overcollected in prior years. I have a (or the claim was rejected) and will not claim a
	each employee d	f social security tax and Medicare tax id not give me a written statement th or the overcollection.	k is for the employer's sha at he or she has not clair	nare only. I could not find the affected employees or med (or the claim was rejected) and will not claim a
	c. the adjustment is	for federal income tax, social securit	ty tax, and Medicare tax t	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 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 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 refund 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.

Form 943-X (1-2009)

Nam	e (not your trade name)				Employer	Iden	tification Number (EIN)	Calendar Yea	ar (YYYY)
P	Part 3: Enter the corrections for t	his year. If any line	a do	es not a	only leav	a it	hlank		
		Column 1	- uc	Colui		5 IL	Column 3 Difference		Column 4
		Total corrected amount (for ALL employees)	_	reported previous		=	(If this amount is a negative number, use a minus sign.)		Tax correction
6.	Total wages subject to social security tax (from line 2 of Form 943)]_			=	If you are correcting your emp	imes .124* =	se .062. See instructions.
7.	Total wages subject to Medicare tax (from line 4 of Form 943)]_			=		× .029* =	
	(Irom line 4 of Form 943)					*lt	you are correcting your emplo	oyer share only, use	0.0145. See instructions.
8.	Federal income tax withheld (from line 6 of Form 943)]_			=		Copy Column 3 here ▶	
9.	Tax adjustments (from line 8 of Form 943)]_			=		See instructions	
10.	Special addition to wages for federal income tax]_			=		See instructions	
11.	Special addition to wages for social security taxes]_			=		See instructions	
12.	Special addition to wages for Medicare taxes]_			=		See instructions	
13.	Subtotal: Combine the amounts in	lines 6–12 of Colum	า 4						
14.	Advance earned income credit (EIC) payments made to employees (from line 10 of Form 943)]_			=		See instructions	
45		a 12 and 14 of Colu		1					
15.	Total: Combine the amounts in line		1111 2	•	• • •	·			
	If line 15 is less than 0:								
	 If you checked line 1, this is the a this form. 	amount you want app	blied	as a cred	it to your F	orm	n 943 for the tax perio	od in which y	ou are filing
	• If you checked line 2, this is the a	amount you want ref	unde	ed or abat	ed.				
	If line 15 is more than 0, this is the		Pay	this amo	unt when y	ou f	file this return. For inf	ormation on I	now to pay,
	see Amount you owe in the instruct	ions for line 15.							

Next → Form **943-X** (1-2009)

me (no	ot yo	pur trade name)	Employer Identification Number (EIN	Calendar Year (YYYY)				
Part	t 4:	Explain your corrections for this year.						
16		Check here if any corrections you entered on a line includ Explain both your underreported and overreported amounts of		reported amounts.				
17	7.	Check here if any corrections involve reclassified worker	rs. Explain on line 18.					
18	8.	You must give us a detailed explanation for how you determined your corrections. See the instructions.						
art	t 5:	Sign here. You must complete all three pages of this for	m and sign it.					
tem	nents	nalties of perjury, I declare that I have filed an original Form 943 and that I s that are attached, and to the best of my knowledge and belief, they are t on all information of which preparer has any knowledge.						
			Print your					

Sign your name here	;	Print your name here Print your title here	
Date	, / /	Best daytime phone () –	
Paid preparer's use	only	Check if you are self-employed	
Preparer's name		Preparer's SSN/PTIN	
Preparer's signature		Date / /	
Firm's name (or yours if self-employed)		EIN	
Address		Phone () –	
City	Sta	tate ZIP code	

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 you want to offset your underreported amounts with your overreported amounts.	
			 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 claim process if you want the overreported amount refunded to you.	
			File two separate forms.	
			 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	You must use both the adjustment process and claim process.	
		expiration of the period of limitations on credit or	File two separate forms:	
		refund for Form 943	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.	