

Tax Year 2024
943-X MeF ATS Scenario 10
Calla Rose Inc
00-3889957

The information below identifies the contents of this scenario.

- Form 943-X
- Form 8974

This return is for a single filer and uses the most current copies of the Form 943-X and the Form 8974 available currently. The return should use the Reporting Agent signature method and results in an overpayment (refund).

Form **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) -

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/country 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 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 and social security tax deferrals.

- 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.

Part 3: Enter the corrections for the calendar year you're correcting. If 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)	9,000.00	12,000.00	-3,000.00 × 0.124* =	-372.00
			* 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)	9,000.00	12,000.00	-3,000.00 × 0.029* =	-87.00
			* 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)	100.00	125.00	-25.00	-25.00
			Copy Column 3 here	
12. Tax adjustments (Form 943, line 10)	.	.	.	.
			See instructions	
13. Qualified small business payroll tax credit for increasing research activities (Form 943, line 12a; you must attach Form 8974)	689.00	800.00	-111.00	-111.00
			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. Nonrefundable portion of employee retention credit* (Form 943, line 12c)	.	.	.	.
			* Line 15a can only be used if correcting a 2020 or 2021 Form 943.	
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)	.	.	.	.
			See instructions	
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				-595.00

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

	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
21. Deferred amount of the employer share of social security tax* (Form 943, line 14b)	[]	[]	[]	[]
	<small>*Line 21 can only be used if correcting a 2020 Form 943.</small>			See instructions
22. Deferred amount of the employee share of social security tax* (Form 943, line 14c)	[]	[]	[]	[]
	<small>*Line 22 can only be used if correcting a 2020 Form 943.</small>			See instructions
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. Refundable portion of employee retention credit* (Form 943, line 14e)	[]	[]	[]	[]
	<small>*Line 24a can only be used if correcting a 2020 or 2021 Form 943.</small>			See instructions
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				-595. 00
If line 25 is less than zero:				
<ul style="list-style-type: none"> • 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 <i>Amount you owe</i> in the instructions.				
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. Qualified wages for the employee retention credit* (Form 943, line 20)	[]	[]	[]	
	<small>*Line 28 can only be used if correcting a 2020 or 2021 Form 943.</small>			
29. Qualified health plan expenses for the employee retention credit* (Form 943, line 21)	[]	[]	[]	
	<small>*Line 29 can only be used if correcting a 2020 or 2021 Form 943.</small>			
30. Credit from Form 5884-C, line 11, for the year* (Form 943, line 22)	[]	[]	[]	
	<small>*Line 30 can only be used if correcting a 2020 Form 943.</small>			

Name (not your trade name)	Employer identification number (EIN)	Correcting Calendar Year (YYYY)
Calla Rose Inc	00 - 3889957	2024

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

Column 1	Column 2	Column 3
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.)
—	=	

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)

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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)

.	—	.	=	.
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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)

.	—	.	=	.
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34. Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 (Form 943, line 25)

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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)

.	—	.	=	.
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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)

.	—	.	=	.
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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)

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

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 38 can only be used if correcting a 2021 Form 943.

Form **8974: Qualified Small Business Payroll Tax Credit for Increasing Research Activities**

951823

(Rev. December 2023) Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Employer identification number (EIN) -

Name (not your trade name)

The credit from Part 2, line 12 or, if applicable, line 17, will be reported on (check only one box):

Form 941 (all 941 series)

Form 943 (all 943 series)

Form 944 (all 944 series)

Calendar year You must select a quarter if you file Form 941.

Report for this quarter...

Check only one box.

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Part 1: Tell us about your income tax return.

	(a) Ending date of income tax period	(b) Income tax return filed that included Form 6765	(c) Date income tax return was filed	(d) EIN used on Form 6765	(e) Amount from Form 6765, line 44 or, if applicable, the amount that was allocated to your EIN	(f) Amount of credit from column (e) taken on a previous period(s)	(g) Remaining credit (subtract column (f) from column (e))
1	12 / 31 / 2024	1120	03 / 10 / 2025	00-3889956	800 . 00	.	800 . 00
2	/ /		/ /		.	.	.
3	/ /		/ /		.	.	.
4	/ /		/ /		.	.	.
5	/ /		/ /		.	.	.
6	Add lines 1(g) through 5(g) and enter the total here						800 . 00

Part 2: Determine the credit that you can use this period.

7 Enter the amount from Part 1, line 6(g) 7

8 Enter the amount from Form 941, line 5a, column 2; Form 943, line 3; or Form 944, line 4a, column 2 8

9 Enter the amount from Form 941, line 5b, column 2; or Form 944, line 4b, column 2 9

10 Add lines 8 and 9 10

11 Multiply line 10 by 50% (0.50). Check this box if you're a third-party payer of sick pay or check this box if you received a Section 3121(q) Notice and Demand. See the instructions before completing line 11 11

12 **Credit against the employer share of social security tax.** Enter the smaller of line 7 or 11, but not more than \$250,000. See the instructions before entering an amount if you file Form 943 or Form 944. If you entered the amount from line 7, stop here and also enter this amount on Form 941, line 11a; Form 943, line 12a; or Form 944, line 8a 12

13 Subtract line 12 from line 7 13

14 Enter the amount from Form 941, line 5c, column 2; Form 943, line 5; or Form 944, line 4c, column 2 14

15 Multiply line 14 by 50% (0.50). If you're a third-party payer of sick pay or you received a Section 3121(q) Notice and Demand, see the instructions before completing line 15 15

16 **Credit against the employer share of Medicare tax.** Enter the smaller of line 13 or 15 16

17 **Total credit.** Add lines 12 and 16. Also, enter this amount on Form 941, line 11a; Form 943, line 12a; or Form 944, line 8a 17