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

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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.

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TREASURY/IRS AND OMB USE ONLY DRAFT

Schedule R (Form 943): Allocation Schedule for Aggregate Form 943 Filers

(Rev. December 2025) Department of the Treasury — Internal Revenue Service OMB No. 1545-0029

Employer identification number (EIN) ☐☐ – ☐☐☐☐☐☐☐

Name *as shown on Form 943*

Type of filer (check one): ☐ Section 3504 Agent ☐ CPEO ☐ Other Third Party

Report for calendar year:

(Same as Form 943):

This Schedule R is attached to:
☐ Form 943 ☐ Form 943-X

Read the instructions before you complete Schedule R. Type or print within the boxes. Complete a separate line for the amounts allocated to each of your clients. The term "client" as used on this form includes the term "customer." See the instructions.

	(a) Client's EIN	(b) Type of wages (CPEO only)	(c) Form 943, line 1	(d) Form 943, line 2	(e) Form 943-X, line 7	(f) Form 943-X, line 8	(g) Form 943, line 4	(h) Form 943, line 6	(i) Form 943, line 8
1				.	.	.	.	.	.
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3				.	.	.	.	.	.
4				.	.	.	.	.	.
5				.	.	.	.	.	.
6	**Subtotals for clients.** Add lines 1 through 5			.	.	.	.	.	.
7	**Enter the combined subtotal from line 9 of all Continuation Sheets for Schedule R**			.	.	.	.	.	.
8	**Enter Form 943 amounts for your employees**			.	.	.	.	.	.
9	**Totals.** Add lines 6, 7, and 8.			.	.	.	.	.	.

	(j) Form 943, line 12	(k) Form 943-X, line 14	(l) Form 943-X, line 15b	(m) Form 943, line 13	(n) Form 943-X, lines 15c and 24c, column 1, total	(o) Form 943, line 14	(p) Form 943-X, line 23	(q) Form 943-X, line 24b
1	.	.	.	.	.	.	.	.
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	(r) Form 943-X, line 26	(s) Form 943-X, line 27	(t) Form 943-X, line 31	(u) Form 943-X, line 32	(v) Form 943-X, line 33	(w) Form 943-X, line 34	(x) Form 943-X, line 35	(y) Form 943-X, line 36
1	.	.	.	.	.	.	.	.
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TREASURY/IRS AND OMB USE ONLY DRAFT

Continuation Sheet for Schedule R (Form 943)

(Rev. December 2025)

430524

Employer identification number (EIN) ☐☐ – ☐☐☐☐☐☐☐

Name *as shown on Form 943*

Type of filer (check one): ☐ Section 3504 Agent ☐ CPEO ☐ Other Third Party

Report for calendar year:

(Same as Form 943): ☐

This Schedule R is attached to: ☐ Form 943 ☐ Form 943-X

	(a) Client's EIN	(b) Type of wages (CPEO only)	(c) Form 943, line 1	(d) Form 943, line 2	(e) Form 943-X, line 7	(f) Form 943-X, line 8	(g) Form 943, line 4	(h) Form 943, line 6	(i) Form 943, line 8
1				.	.	.	.	.	.
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6				.	.	.	.	.	.
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8				.	.	.	.	.	.
9	**Subtotals for clients.** Add lines 1 through 8. Include the subtotals from this line on Schedule R, Page 1, line 7.			.	.	.	.	.	.

	(j) Form 943, line 12	(k) Form 943-X, line 14	(l) Form 943-X, line 15b	(m) Form 943, line 13	(n) Form 943-X, lines 15c and 24c, column 1, total	(o) Form 943, line 14	(p) Form 943-X, line 23	(q) Form 943-X, line 24b
1	.	.	.	.	.	.	.	.
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	(r) Form 943-X, line 26	(s) Form 943-X, line 27	(t) Form 943-X, line 31	(u) Form 943-X, line 32	(v) Form 943-X, line 33	(w) Form 943-X, line 34	(x) Form 943-X, line 35	(y) Form 943-X, line 36
1	.	.	.	.	.	.	.	.
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