

Agricultural Employer's Record of Federal Tax Liability

▶ **File with Form 943.**

Name (as shown on Form 943)

Employer identification number (EIN)

You must complete this form if you are required to deposit on a semiweekly schedule, or if your tax liability during any month was \$100,000 or more. Show tax liability here, not deposits. (The IRS gets deposit data from FTD coupons or EFTPS.)

| January Tax Liability | | | February Tax Liability | | | March Tax Liability | | |
|--------------------------------------|--|----|--------------------------------------|--|----|--------------------------------------|--|----|
| 1 | | 16 | 1 | | 16 | 1 | | 16 |
| 2 | | 17 | 2 | | 17 | 2 | | 17 |
| 3 | | 18 | 3 | | 18 | 3 | | 18 |
| 4 | | 19 | 4 | | 19 | 4 | | 19 |
| 5 | | 20 | 5 | | 20 | 5 | | 20 |
| 6 | | 21 | 6 | | 21 | 6 | | 21 |
| 7 | | 22 | 7 | | 22 | 7 | | 22 |
| 8 | | 23 | 8 | | 23 | 8 | | 23 |
| 9 | | 24 | 9 | | 24 | 9 | | 24 |
| 10 | | 25 | 10 | | 25 | 10 | | 25 |
| 11 | | 26 | 11 | | 26 | 11 | | 26 |
| 12 | | 27 | 12 | | 27 | 12 | | 27 |
| 13 | | 28 | 13 | | 28 | 13 | | 28 |
| 14 | | 29 | 14 | | 29 | 14 | | 29 |
| 15 | | 30 | 15 | | | 15 | | 30 |
| | | 31 | | | | | | 31 |
| A Total liability for month ▶ | | | B Total liability for month ▶ | | | C Total liability for month ▶ | | |

| April Tax Liability | | | May Tax Liability | | | June Tax Liability | | |
|--------------------------------------|--|----|--------------------------------------|--|----|--------------------------------------|--|----|
| 1 | | 16 | 1 | | 16 | 1 | | 16 |
| 2 | | 17 | 2 | | 17 | 2 | | 17 |
| 3 | | 18 | 3 | | 18 | 3 | | 18 |
| 4 | | 19 | 4 | | 19 | 4 | | 19 |
| 5 | | 20 | 5 | | 20 | 5 | | 20 |
| 6 | | 21 | 6 | | 21 | 6 | | 21 |
| 7 | | 22 | 7 | | 22 | 7 | | 22 |
| 8 | | 23 | 8 | | 23 | 8 | | 23 |
| 9 | | 24 | 9 | | 24 | 9 | | 24 |
| 10 | | 25 | 10 | | 25 | 10 | | 25 |
| 11 | | 26 | 11 | | 26 | 11 | | 26 |
| 12 | | 27 | 12 | | 27 | 12 | | 27 |
| 13 | | 28 | 13 | | 28 | 13 | | 28 |
| 14 | | 29 | 14 | | 29 | 14 | | 29 |
| 15 | | 30 | 15 | | 30 | 15 | | 30 |
| | | | | | 31 | | | |
| D Total liability for month ▶ | | | E Total liability for month ▶ | | | F Total liability for month ▶ | | |

General Instructions

Purpose of form. Use this form to report your **tax liability** (federal income tax withheld plus both employee and employer social security and Medicare taxes minus any advance earned income credit payments) on a daily basis. Do not show federal tax deposits here.

Do not report taxes on wages paid to nonfarm workers on this form. Taxes on wages paid to nonfarm workers are reported on Form 941/941-SS, Employer's QUARTERLY Federal Tax Return, or Form 944/944-SS, Employer's ANNUAL Federal Tax Return. Do not attach Form 943-A to your Form 941/941-SS or Form 944/944-SS. Instead, use Schedule B (Form 941) or Form 945-A.

Caution. Form 943-A is used by the IRS to determine if you have timely deposited your Form 943 tax liabilities. If you are a semiweekly schedule depositor and you do not properly

complete and file Form 943-A with Form 943, the IRS may propose an "averaged" failure-to-deposit penalty. See *Deposit Penalties* in section 7 of Pub. 51 (Circular A) for more information.

Who must file. Semiweekly schedule depositors are required to complete and file Form 943-A with Form 943, Employer's Annual Tax Return for Agricultural Employees. Monthly schedule depositors who accumulate \$100,000 or more during any month become semiweekly schedule depositors on the next day and must also complete and file Form 943-A. Do not file this form if you were a monthly schedule depositor for the entire year or if your net taxes for the year (line 11, Form 943) are less than \$2,500.

Note. If you use this form, do not complete line 15 on Form 943.

| July Tax Liability | | | August Tax Liability | | | September Tax Liability | | |
|--------------------------------------|----|--|--------------------------------------|----|--|--------------------------------------|----|--|
| 1 | 16 | | 1 | 16 | | 1 | 16 | |
| 2 | 17 | | 2 | 17 | | 2 | 17 | |
| 3 | 18 | | 3 | 18 | | 3 | 18 | |
| 4 | 19 | | 4 | 19 | | 4 | 19 | |
| 5 | 20 | | 5 | 20 | | 5 | 20 | |
| 6 | 21 | | 6 | 21 | | 6 | 21 | |
| 7 | 22 | | 7 | 22 | | 7 | 22 | |
| 8 | 23 | | 8 | 23 | | 8 | 23 | |
| 9 | 24 | | 9 | 24 | | 9 | 24 | |
| 10 | 25 | | 10 | 25 | | 10 | 25 | |
| 11 | 26 | | 11 | 26 | | 11 | 26 | |
| 12 | 27 | | 12 | 27 | | 12 | 27 | |
| 13 | 28 | | 13 | 28 | | 13 | 28 | |
| 14 | 29 | | 14 | 29 | | 14 | 29 | |
| 15 | 30 | | 15 | 30 | | 15 | 30 | |
| | 31 | | | 31 | | | | |
| G Total liability for month ▶ | | | H Total liability for month ▶ | | | I Total liability for month ▶ | | |

| October Tax Liability | | | November Tax Liability | | | December Tax Liability | | |
|---|----|--|--------------------------------------|----|--|--------------------------------------|----|--|
| 1 | 16 | | 1 | 16 | | 1 | 16 | |
| 2 | 17 | | 2 | 17 | | 2 | 17 | |
| 3 | 18 | | 3 | 18 | | 3 | 18 | |
| 4 | 19 | | 4 | 19 | | 4 | 19 | |
| 5 | 20 | | 5 | 20 | | 5 | 20 | |
| 6 | 21 | | 6 | 21 | | 6 | 21 | |
| 7 | 22 | | 7 | 22 | | 7 | 22 | |
| 8 | 23 | | 8 | 23 | | 8 | 23 | |
| 9 | 24 | | 9 | 24 | | 9 | 24 | |
| 10 | 25 | | 10 | 25 | | 10 | 25 | |
| 11 | 26 | | 11 | 26 | | 11 | 26 | |
| 12 | 27 | | 12 | 27 | | 12 | 27 | |
| 13 | 28 | | 13 | 28 | | 13 | 28 | |
| 14 | 29 | | 14 | 29 | | 14 | 29 | |
| 15 | 30 | | 15 | 30 | | 15 | 30 | |
| | 31 | | | | | | 31 | |
| J Total liability for month ▶ | | | K Total liability for month ▶ | | | L Total liability for month ▶ | | |
| M Total tax liability for year (add lines A through L) ▶ | | | | | | | | |

Specific Instructions

The total tax liability for the year (line **M**) must equal net taxes on Form 943 (line 11).

Each numbered entry space corresponds to dates during the year. Report your tax liabilities on this form corresponding to the dates of each wage payment, **not** to when payroll liabilities are accrued. Enter the monthly totals on lines **A, B, C, D, E, F, G, H, I, J, K,** and **L**. Enter the total for the year on line **M**.

Example. Employer F is a semiweekly schedule depositor. Employer F accumulated a federal tax liability of \$3,000 on its January 11 and January 25 paydays. In the January column, Employer F must enter \$3,000 on lines 11 and 25.

See *Depositing Taxes* in Pub. 51 (Circular A), *Agricultural Employer's Tax Guide*, for more information.

Adjustments. Semiweekly schedule depositors must take into account on Form 943-A adjustments to correct prior year returns (reported on line 8 of Form 943). If the adjustment was made to correct an underreported liability in a prior year, report the adjustment on the entry space corresponding to the date the error was discovered.

If the adjustment corrects an overreported liability in a prior year, use the adjustment amount as a credit to offset current year tax liabilities until it is used up. For example, Employer A discovered on January 12 that it overreported social security tax on a prior year Form 943 by \$10,000. It paid wages on January 5, 12, 19, and 26, and had a \$5,000 tax liability for each of those pay dates. In column A (for January), Employer A must report \$5,000 on line 5. The adjustment for the \$10,000 overreported tax liability is used to offset the January 12 and 19 tax liabilities, so these two \$5,000 tax liabilities are not reported on Form 943-A and are not deposited. The \$5,000 tax liability for January 26 must be reported on line 26 of column A. See Pub. 51 (Circular A) for more information on reporting adjustments to correct errors on prior year returns.