

Agricultural Employer's Record of Federal Tax Liability

▶ **File with Form 943.**

Name as shown on Form 943

Employer identification number

You must complete this form if you are required to deposit on a semiweekly basis, or if your tax liability on any day is \$100,000 or more. Show tax liability here, not deposits. (The IRS gets deposit data from depository tax payments.)

A. Daily Tax Liability—January			B. Daily Tax Liability—February			C. Daily Tax Liability—March		
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 ▶		

D. Daily Tax Liability—April			E. Daily Tax Liability—May			F. Daily Tax Liability—June		
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

Paperwork Reduction Act Notice.—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records

relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax return and return information are confidential, as required by Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 8 hr., 22 min.

Preparing and sending the form to the IRS. 8 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to us at the address listed in the Form 943 instructions under Paperwork Reduction Act Notice.

Purpose of Form.—Use this form to report your tax liability (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. Deposit information is obtained from

G. Daily Tax Liability—July			H. Daily Tax Liability—August			I. Daily Tax Liability—September		
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 ▶		

J. Daily Tax Liability—October			K. Daily Tax Liability—November			L. Daily Tax Liability—December		
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 for year (add lines A through L) ▶								

depository tax payments. Do not report wages paid to nonfarm workers on this form. Wages paid to nonfarm workers are reported on **Form 941**, Employer's Quarterly Federal Tax Return.

Who Must File.—Semiweekly schedule depositors are required to complete and attach Form 943-A to **Form 943**, Employer's Annual Tax Return for Agricultural Employees. Monthly schedule depositors who accumulate \$100,000 or more on any day (after which they become a semiweekly schedule depositor) must also complete and attach Form 943-A. Do not file this form if you are a monthly schedule depositor for the entire year or if your total tax liability for the year (line 11, Form 943) is less than \$500.

Specific Instructions

Attach this form (or a statement giving the same information) to Form 943 if you are required to deposit in accordance with the semiweekly schedule depositor rules, or if you become a semiweekly schedule depositor due to an accumulation of tax liability of \$100,000 or more. If you use this form, do not complete line 15 on Form 943.

The total tax liability for the year (line M) must equal net taxes on Form 943 (line 11). If not, you may be charged a penalty. The dates and amounts of your deposits are obtained from depository tax payments.

For each month of the year, show the amount of tax liability accrued on a daily basis. Accruals occur on each payday. 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 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 **Deposit Rules** on page 4 of Form 943 and in **Circular A**, Agricultural Employer's Tax Guide, for more information.