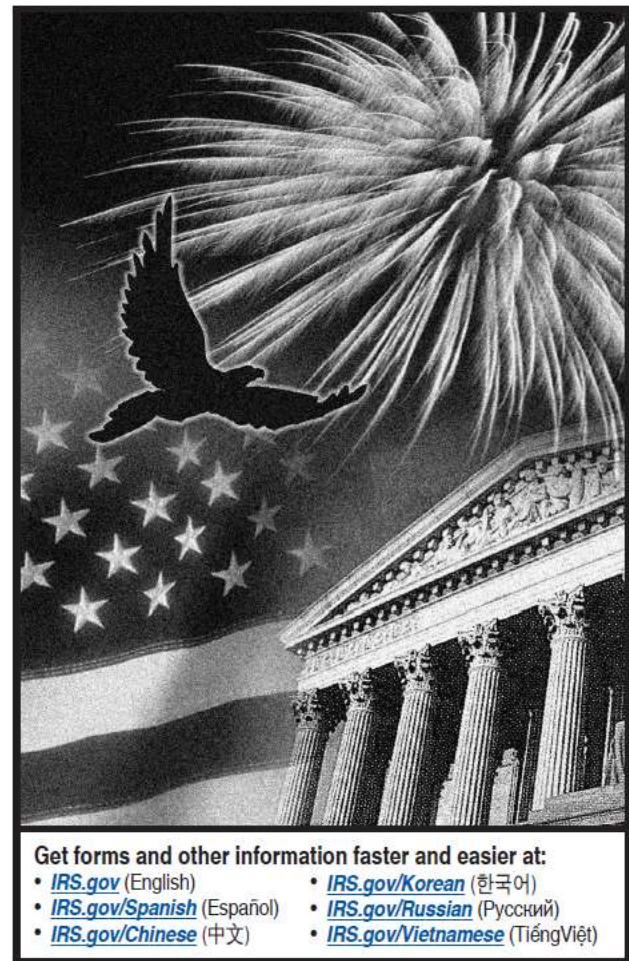


Publication 51

(Circular A), Agricultural Employer's Tax Guide

For use in **2023**

Volume 2 of 2



Get forms and other information faster and easier at:

- [IRS.gov](https://www.irs.gov) (English)
- [IRS.gov/Korean](https://www.irs.gov/korean) (한국어)
- [IRS.gov/Spanish](https://www.irs.gov/spanish) (Español)
- [IRS.gov/Russian](https://www.irs.gov/russian) (Русский)
- [IRS.gov/Chinese](https://www.irs.gov/chinese) (中文)
- [IRS.gov/Vietnamese](https://www.irs.gov/vietnamese) (Tiếng Việt)



Publication 51 (Rev. 2023) Catalog Number 39245P
Department of the Treasury **Internal Revenue Service** www.irs.gov

Visit the Accessibility
Page on [IRS.gov](https://www.irs.gov)

This page is intentionally left blank



If, in a year before 2020, you received a lock-in letter for an employee, then for 2023 you should continue to follow the instructions in the lock-in letter. You will use the withholding methods described in Pub. 15-T for an employee with a Form W-4 from 2019 or earlier, or you may use the optional computational bridge to treat 2019 or earlier Forms W-4 as if they were 2020 or later Forms W-4 for purposes of figuring federal income tax withholding. See How To Treat 2019 and Earlier Forms W-4 as if They Were 2020 or Later Forms W-4 in the Introduction section of Pub. 15-T. You should continue following the instructions in the pre-2020 lock-in letter until you receive a letter releasing your employee from the lock-in procedures, you receive a modification notice, or your employee gives you a new Form W-4 that results in more withholding than would result under the notice.

For additional information about employer withholding compliance, see [IRS.gov/WHC](https://www.irs.gov/WHC).

Substitute Forms W-4. You're encouraged to have your employees use the official version of Form W-4. You may use a substitute version of Form W-4 to meet your business needs. However, your substitute Form W-4 must contain language that is identical to the official Form W-4 and your form must meet all current IRS rules for substitute forms. At the time you provide your substitute form to the employee, you must provide them with all tables, instructions, and worksheets from the current Form W-4.

You can't accept substitute Forms W-4 developed by employees. An employee who submits an employee-developed substitute Form W-4 after October 10, 2007, will be treated as failing to furnish a Form W-4. However, continue to honor any valid

employee-developed Forms W-4 you accepted before October 11, 2007.

Invalid Forms W-4. Any unauthorized change or addition to Form W-4 makes it invalid. This includes taking out any language by which the employee certifies the form is correct. A Form W-4 is also invalid if, by the date an employee gives it to you, they clearly indicate it is false. An employee who submits a false Form W-4 may be subject to a \$500 penalty. You may treat a Form W-4 as invalid if the employee wrote "exempt" below Step 4(c) and checked the box in Step 2(c) or entered numbers for Steps 3 and 4.

When you get an invalid Form W-4, don't use it to figure federal income tax withholding. Tell the employee it is invalid and ask for another one. If the employee doesn't give you a valid one, and you have an earlier Form W-4 for this employee that is valid, withhold as you did before. If you don't have an earlier Form W-4 that is valid, withhold tax as if the

employee had checked the box for Single or Married filing separately in Step 1(c) and made no entries in Step 2, Step 3, or Step 4 of the 2023 Form W-4. However, an employee who was paid wages in 2019 who never submitted a valid Form W-4 and submits an invalid Form W-4 in 2023 should continue to be treated as single and claiming zero allowances on a 2019 Form W-4. If you use the optional computational bridge, described earlier under Redesigned Form W-4, you may treat this employee as if they had checked the box for Single or Married filing separately in Step 1(c), and made no entries in Step 2 and Step 3, an entry of \$8,600 in Step 4(a), and an entry of zero in Step 4(b) of the 2023 Form W-4.

Amounts exempt from levy on wages, salary, and other income. If you receive a Notice of Levy on Wages, Salary, and Other Income (Forms 668-W(ACS), 668-W(c) (DO), or 668-W(ICS)), you must withhold amounts

as described in the instructions for these forms. Pub. 1494 has tables to figure the amount exempt from levy. If a levy issued in a prior year is still in effect and the taxpayer submits a new Statement of Exemptions and Filing Status, use the current year Pub. 1494 to figure the exempt amount.

How To Figure Federal Income Tax Withholding

There are several ways to figure federal income tax withholding; see Pub. 15-T for more information. If an employee wants additional federal income tax withheld, have the employee show the extra amount on Form W-4.

Supplemental wages. Supplemental wages are wage payments to an employee that aren't regular wages. They include, but aren't limited to, bonuses, commissions, overtime pay, payments for accumulated sick leave, severance pay, awards, prizes, back pay,

retroactive pay increases, and payments for nondeductible moving expenses. However, employers have the option to treat overtime pay as regular wages instead of supplemental wages. Other payments subject to the supplemental wage rules include taxable fringe benefits and expense allowances paid under a nonaccountable plan. How you withhold on supplemental wages depends on whether the supplemental payment is identified as a separate payment from regular wages. See Regulations section 31.3402(g)-1 for additional guidance. Also see Revenue Ruling 2008-29, 2008-24 I.R.B. 1149, available at [IRS.gov/irb/ 2008-24 IRB#RR-2008-29](https://www.irs.gov/irb/2008-24_IRB#RR-2008-29).

If you pay supplemental wages with regular wages but don't specify the amount of each, withhold federal income tax as if the total was a single payment for a regular payroll period.

If you pay supplemental wages separately (or combine them in a single payment and

specify the amount of each), the federal income tax withholding method depends partly on whether you withhold federal income tax from your employee's regular wages.

1. If you withheld federal income tax from an employee's regular wages in the current or immediately preceding calendar year, you can use one of the following methods for the supplemental wages.
 - a. Withhold a flat 22% (no other percentage allowed).
 - b. If the supplemental wages are paid concurrently with regular wages, add the supplemental wages to the concurrently paid regular wages and withhold federal income tax as if the total were a single payment for a regular payroll period. If there are no concurrently paid regular

wages, add the supplemental wages to, alternatively, either the regular wages paid or to be paid for the current payroll period or the regular wages paid for the preceding payroll period. Figure the income tax withholding as if the total of the regular wages and supplemental wages is a single payment. Subtract the tax already withheld or to be withheld from the regular wages. Withhold the remaining tax from the supplemental wages. If there were other payments of supplemental wages paid during the payroll period made before the current payment of supplemental wages, aggregate all the payments of supplemental wages paid during the payroll period with the regular wages paid during the payroll period,

figure the tax on the total, subtract the tax already withheld from the regular wages and previous supplemental wage payments, and withhold the remaining tax.

2. If you didn't withhold federal income tax from the employee's regular wages in the current or immediately preceding calendar year, use method 1b.



Separate rules apply to any supplemental wages exceeding \$1 million that you pay to an individual during the year. See section 7 of Pub. 15 for details.

Regardless of the method you use to withhold federal income tax on supplemental wages, they're subject to social security, Medicare, and FUTA taxes.

6. Required Notice to Employees About the Earned Income Credit (EIC)

You must notify employees who have no federal income tax withheld that they may be able to claim a tax refund because of the EIC. Although you don't have to notify employees who claim exemption from withholding on Form W-4 about the EIC, you're encouraged to notify any employees whose wages for 2022 were less than \$53,057 (\$59,187 if married filing jointly) that they may be eligible to claim the credit for 2022. This is because eligible employees may get a refund of the amount of the EIC that is more than the tax they owe.

You'll meet the notification requirement if you issue the employee Form W-2 with the EIC notice on the back of Copy B, or a substitute Form W-2 with the same statement. You may also meet the requirement by providing

Notice 797, Possible Federal Tax Refund Due to the Earned Income Credit (EIC), or your own statement that contains the same wording.

If a substitute Form W-2 is given to the employee on time but doesn't have the required statement, you must notify the employee within 1 week of the date the substitute Form W-2 is given. If Form W-2 is required but isn't given on time, you must give the employee Notice 797 or your written statement by the date Form W-2 is required to be given. If Form W-2 isn't required, you must notify the employee by February 7, 2023.

7. Depositing Taxes



If an employer is eligible to claim a credit for qualified sick and family leave wages during 2023, the employer can reduce their deposits by the amount of their anticipated credit. Employers

won't be subject to a failure-to-deposit (FTD) penalty for properly reducing their deposits if certain conditions are met. For more information on reducing deposits, see Notice 2020-22, 2020-17 I.R.B. 664, available at [IRS.gov/irb/2020-17_IRB#NOT-2020-22](https://www.irs.gov/irb/2020-17_IRB#NOT-2020-22); Notice 2021-24, 2021-18 I.R.B. 1122, available at [IRS.gov/irb/2021-18_IRB#NOT-2021-24](https://www.irs.gov/irb/2021-18_IRB#NOT-2021-24); and the Instructions for Form 943. For more information about the credit for qualified sick and family leave wages, go to [IRS.gov/PLC](https://www.irs.gov/PLC).

Generally, you must deposit federal income tax withheld and both the employer and employee social security and Medicare taxes. You must use EFT to make all federal tax deposits. See *How To Deposit*, later in this section, for information on electronic deposit requirements.

Payment with return. You may make payments with Form 943 or 945 instead of

depositing, without incurring a penalty, if one of the following applies.

- You report less than a \$2,500 tax liability for the year (Form 943, line 13; Form 945, line 3) and you pay in full with a return that is filed on time. However, if you're unsure that you will report less than \$2,500, deposit under the rules explained in this section so that you won't be subject to an FTD penalty.
- You're a monthly schedule depositor (defined later) and make a payment in accordance with the Accuracy of Deposits Rule, discussed later in this section. This payment may be \$2,500 or more.



Only monthly schedule depositors are allowed to make an Accuracy of Deposits Rule payment with the return. Semiweekly schedule depositors must timely deposit the amount by the shortfall

makeup date. See Accuracy of Deposits Rule and How To Deposit, later in this section.

When To Deposit



If you employ both farm and nonfarm workers, don't combine the taxes reportable on Forms 941 or 944 with Form 943 to decide whether to make a deposit. See Employers of Both Farm and Nonfarm Workers, later in this section.

The rules for determining when to deposit Form 943 taxes are discussed next. See section 10 for the separate rules that apply to FUTA tax. Under these rules, you're classified as either a monthly schedule depositor or a semiweekly schedule depositor.

The terms "monthly schedule depositor" and "semiweekly schedule depositor" don't refer to how often your business pays its employees or how often you're required to make deposits. The terms identify which set of deposit rules you must follow when you

incur a tax liability (for example, when you have a payday).

The deposit schedule that you must use for a calendar year is determined from the total tax liability reported on your Form 943, line 13, for the lookback period, discussed next.

- If you reported \$50,000 or less of Form 943 taxes for the lookback period, you're a monthly schedule depositor.
- If you reported more than \$50,000 of Form 943 taxes for the lookback period, you're a semiweekly schedule depositor.



Your total tax liability for the lookback period is determined based on the amount of taxes you reported on Form 943, line 13. Your total liability isn't reduced by the refundable portion of the credit for qualified sick and family leave wages, the refundable portion of the employee retention

credit, or the refundable portion of the COBRA premium assistance credit. For more information about these credits, see the instructions for your employment tax return that were applicable during the lookback period.

Lookback period. The lookback period is the second calendar year preceding the current calendar year. For example, the lookback period for 2023 is 2021.

Example of deposit schedule based on lookback period. Rose Co. reported taxes on Form 943 as follows.

2021—\$48,000

2022—\$60,000

Rose Co. is a monthly schedule depositor for 2023 because its taxes for the lookback period (\$48,000 for calendar year 2021) weren't more than \$50,000. However, for 2024, Rose Co. will be a semiweekly schedule depositor because the total taxes before

adjustment for its lookback period (\$60,000 for calendar year 2022) exceeded \$50,000.

Adjustments to lookback period taxes. To determine your taxes for the lookback period, use only the tax that you reported on the original return (Form 943, line 13). Don't include adjustments shown on Form 943-X.

Example of adjustments. An employer originally reported total tax of \$45,000 for the lookback period. The employer discovered during March 2023 that the tax reported for the lookback period was understated by \$10,000 and corrected this error by filing Form 943-X. The total tax reported in the lookback period is still \$45,000. The \$10,000 adjustment is also not treated as part of the 2023 taxes.

Deposit period. The term “deposit period” refers to the period during which tax liabilities are accumulated for each required deposit due date. For monthly schedule depositors, the deposit period is a calendar month. The

deposit periods for semiweekly schedule depositors are Wednesday through Friday and Saturday through Tuesday.



If you're an agent with an approved Form 2678, the deposit rules apply to you based on the total employment taxes accumulated by you for your own employees and on behalf of all employers for whom you're authorized to act. For more information on an agent with an approved Form 2678, see Revenue Procedure 2013-39, 2013-52 I.R.B. 830, available at [IRS.gov/irb/2013-52_IRB#RP-2013-39](https://www.irs.gov/irb/2013-52_IRB#RP-2013-39).

Monthly Deposit Schedule

If the tax liability reported on Form 943, line 13, for the lookback period is \$50,000 or less, you're a monthly schedule depositor for the current year. You must deposit Form 943 taxes on wage payments made during a calendar month by the 15th day of the following month.

Monthly schedule example. Spruce Co. is a monthly schedule depositor with seasonal employees. It paid wages each Friday during May but didn't pay any wages during June. Under the monthly deposit schedule, Spruce Co. must deposit the combined tax liabilities for the May paydays by June 15. Spruce Co. doesn't have a deposit requirement for June (due by July 15) because no wages were paid and, therefore, it didn't have a tax liability for June.

New employers. For agricultural employers, your tax liability for any year in the lookback period before the date you started or acquired your business is considered to be zero. Therefore, you're a monthly schedule depositor for the first and second calendar years of your agricultural business (but see *\$100,000 Next-Day Deposit Rule*, later in this section).

Semiweekly Deposit Schedule

You're a semiweekly schedule depositor for a calendar year if the tax liability on Form 943, line 13, during your lookback period was more than \$50,000. Under the semiweekly deposit schedule, deposit Form 943 taxes for payments made on Wednesday, Thursday, and/or Friday by the following Wednesday. Deposit taxes for payments made on Saturday, Sunday, Monday, and/or Tuesday by the following Friday. See also *Deposits Due on Business Days Only*, later in this section.

Semiweekly schedule depositors aren't required to deposit twice a week if their payments were in the same semiweekly period unless the \$100,000 next-day deposit rule (discussed later in this section) applies. For example, if you made a payment on both Wednesday and Friday and incurred taxes of \$10,000 for each pay date, deposit the \$20,000 by the following Wednesday. If you

made no additional payments on Saturday through Tuesday, no deposit is due on Friday.



Semiweekly schedule depositors must complete Form 943-A, Agricultural Employer's Record of Federal Tax Liability, and submit it with Form 943.

Semiweekly Deposit Schedule

IF the payday falls on a...	THEN deposit taxes by the following...
Wednesday, Thursday, and/or Friday	Wednesday.
Saturday, Sunday, Monday, and/or Tuesday	Friday.

Semiweekly schedule example. Green, Inc., is a semiweekly schedule depositor and pays wages once each month on the last

Friday of the month. Green, Inc., will deposit only once a month, but the deposit will be made under the semiweekly deposit schedule as follows. Green, Inc.'s tax liability for the April 28, 2023 (Friday), wage payment must be deposited by May 3, 2023 (Wednesday).

Semiweekly deposit period spanning two return periods. The period covered by a return is the return period.

The return period for Form 943 is a calendar year. If you have more than one pay date during a semiweekly period and the pay dates fall in different return periods, you'll need to make separate deposits for the separate liabilities. For example, if a return period ends on Thursday, taxes accumulated on Wednesday and Thursday are subject to one deposit obligation, and taxes accumulated on Friday are subject to a separate obligation. Separate deposits are required because two different return periods are affected.

Deposits Due on Business Days Only

If a deposit is required to be made on a day that isn't a business day, the deposit is considered timely if it is made by the close of the next business day. A business day is any day other than a Saturday, Sunday, or legal holiday. For example, if a deposit is required to be made on a Friday and Friday is a legal holiday, the deposit is considered timely if it is made by the following Monday (if Monday is a business day).

Semiweekly schedule depositors have at least 3 business days following the close of the semiweekly period to make a deposit. If any of the 3 weekdays after the end of a semiweekly period is a legal holiday, you'll have an additional day for each day that is a legal holiday to make the required deposit. For example, if a semiweekly schedule depositor accumulated taxes for payments made on Friday and the following Monday is a

legal holiday, the deposit normally due on Wednesday may be made on Thursday (this allows 3 business days to make the deposit).

Legal holiday. The term "legal holiday" means any legal holiday in the District of Columbia. For purposes of the deposit rules, the term "legal holiday" doesn't include other statewide legal holidays. Legal holidays for 2023 are listed below.

- January 2, 2023—New Year's Day (observed)
- January 16—Birthday of Martin Luther King, Jr.
- February 20—Washington's Birthday
- April 17—District of Columbia Emancipation Day (observed)
- May 29—Memorial Day
- June 19—Juneteenth National Independence Day

- July 4—Independence Day •
September 4—Labor Day
- October 9—Columbus Day
- November 10—Veterans Day
(observed)
- November 23—Thanksgiving Day
- December 25—Christmas Day

\$100,000 Next-Day Deposit Rule

If you accumulate \$100,000 or more in taxes on any day during a monthly or semiweekly deposit period (see *Deposit period*, earlier in this section), you must deposit the tax by the next business day, whether you're a monthly or semiweekly schedule depositor.

For purposes of the \$100,000 rule, don't continue accumulating a tax liability after the end of a deposit period. For example, if a semiweekly schedule depositor has accumulated a liability of \$95,000 on a Tuesday (of a Saturday-through-Tuesday

deposit period) and accumulated a \$10,000 liability on Wednesday, the \$100,000 next-day deposit rule doesn't apply because the \$10,000 is accumulated in the next deposit period. Thus, \$95,000 must be deposited by Friday and \$10,000 must be deposited by the following Wednesday.

However, once you accumulate at least \$100,000 in a deposit period, stop accumulating at the end of that day and begin to accumulate anew on the next day. For example, Fir Co. is a semiweekly schedule depositor. On Monday, Fir Co. accumulates taxes of \$110,000 and must deposit this amount on Tuesday, the next business day. On Tuesday, Fir Co. accumulates additional taxes of \$30,000. Because the \$30,000 isn't added to the previous \$110,000 and is less than \$100,000, Fir Co. must deposit the \$30,000 by Friday (following the semiweekly deposit schedule).



If you're a monthly schedule depositor and accumulate a \$100,000 tax liability on any day of a calendar month, you become a semiweekly schedule depositor on the next day and remain so for at least the rest of the calendar year and for the following calendar year.

Example of the \$100,000 next-day deposit rule. Elm, Inc., started its business on May 1, 2023. Because Elm, Inc., is a new employer, the tax liability for its lookback period is considered to be zero; therefore, Elm, Inc., is a monthly schedule depositor. On Wednesday, May 3, Elm, Inc., paid wages for the first time and accumulated a tax liability of \$50,000. On Friday, May 5, Elm, Inc., paid wages and accumulated a liability of \$60,000, for a total of \$110,000. Because Elm, Inc., accumulated \$110,000 on May 5, it must deposit \$110,000 by Monday, May 8, the next business day. Elm, Inc., became a semiweekly schedule depositor on May 6. It

will be a semiweekly schedule depositor for the remainder of 2023 and for 2024.



The \$100,000 tax liability threshold requiring a next-day deposit is determined before you consider any reduction of your liability for nonrefundable credits. For more information, see frequently asked question 17 at [IRS.gov/ETD](https://www.irs.gov/ETD).

Accuracy of Deposits Rule

You're required to deposit 100% of your tax liability on or before the deposit due date. However, penalties won't be applied for depositing less than 100% if both of the following conditions are met.

1. Any deposit shortfall doesn't exceed the greater of \$100 or 2% of the amount of taxes otherwise required to be deposited.
2. The deposit shortfall is paid or deposited by the shortfall makeup date as described next.

Makeup Date for Deposit Shortfall:

- ***Monthly schedule depositor—***
Deposit the shortfall or pay it with your return by the due date of your Form 943. You may pay the shortfall with your Form 943 even if the amount is \$2,500 or more.
- ***Semiweekly schedule depositor—***
Deposit by the earlier of (a) the first Wednesday or Friday (whichever comes first) that falls on or after the 15th day of the month following the month in which the shortfall occurred, or (b) the due date for Form 943.

For example, if a semiweekly schedule depositor has a deposit shortfall during May 2023, the shortfall makeup date is June 16, 2023 (Friday). However, if the shortfall occurred on the required January 4, 2023, deposit due date for a December 29, 2022 (Thursday), pay date, the Form 943 due date

(January 31, 2023) for the return period would come before the February 15, 2023 (Wednesday), shortfall makeup date. In this case, the shortfall must be deposited by January 31, 2023.

How To Deposit

You must deposit employment taxes by EFT. See *Payment with return*, earlier in this section, for exceptions explaining when taxes may be paid with the tax return instead of being deposited.

Electronic deposit requirement. You must use EFT to make all federal tax deposits. Generally, an EFT is made using EFTPS. If you don't want to use EFTPS, you can arrange for your tax professional, financial institution, payroll service, or other trusted third party to make electronic deposits on your behalf. EFTPS is a free service provided by the Department of the Treasury. To get more information or to enroll in EFTPS, go to

[EFTPS.gov](https://eftps.gov) or call 800-555-4477. To contact EFTPS using TRS for people who are deaf, hard of hearing, or have a speech disability, dial 711 and then provide the TRS assistant the 800-555-4477 number above or 800-733-4829. Additional information about EFTPS is also available in Pub. 966.

New employers that have a federal tax obligation will be pre-enrolled in EFTPS. Call the toll-free number located in your EIN Package to activate your enrollment and begin making your tax deposit payments. See *When you receive your EIN* in section 1 for more information.

Deposit record. For your records, an EFT Trace Number will be provided with each successful payment. The number can be used as a receipt or to trace the payment.

Depositing on time. For deposits made by EFTPS to be on time, you must submit the deposit by 8 p.m. Eastern time the day before the date a deposit is due. If you use a third

party to make a deposit on your behalf, they may have different cutoff times.

Same-day wire payment option. If you fail to submit a deposit transaction on EFTPS by 8 p.m. Eastern time the day before the date a deposit is due, you can still make your deposit on time by using the Federal Tax Collection Service (FTCS) to make a same-day wire payment. To use the same-day wire payment method, you'll need to make arrangements with your financial institution ahead of time. Check with your financial institution regarding availability, deadlines, and costs. Your financial institution may charge you a fee for payments made this way. To learn more about the information you'll need to give your financial institution to make a same-day wire payment, go to [IRS.gov/SameDayWire](https://www.irs.gov/SameDayWire).

Deposit Penalties

Penalties may apply if you don't make required deposits on time or if you make deposits for less than the required amount. The penalties don't apply if any failure to make a proper and timely deposit was due to reasonable cause and not to willful neglect. If you receive a penalty notice, you can provide an explanation of why you believe reasonable cause exists.

If you timely filed your employment tax return, the IRS may waive deposit penalties if you inadvertently failed to deposit and it was the first quarter that you were required to deposit any employment tax, or if you inadvertently failed to deposit the first time after your deposit frequency changed. You must also meet the net worth and size limitations applicable to awards of administrative and litigation costs under section 7430; for individuals, this means that your net worth can't exceed \$2 million, and

for businesses, your net worth can't exceed \$7 million and you also can't have more than 500 employees.

The IRS may also waive the deposit penalty the first time you're required to make a deposit if you inadvertently send the payment to the IRS rather than deposit it by EFT.

For amounts not properly or timely deposited, the penalty rates are as follows.

Penalty	Charged for...
2%	Deposits made 1 to 5 days late.
5%	Deposits made 6 to 15 days late.
10%	Deposits made 16 or more days late, but before 10 days from the date of the first notice the IRS sent asking for the tax due.
10%	Amounts that should have been deposited, but instead were paid

directly to the IRS or paid with your tax return. See *Payment with return*, earlier in this section, for exceptions.

- 15%** Amounts still unpaid more than 10 days after the date of the first notice the IRS sent asking for the tax due or the day on which you received notice and demand for immediate payment, whichever is earlier.

Late deposit penalty amounts are determined using calendar days, starting from the due date of the liability.

Order in which deposits are applied.

Deposits are generally applied to the most recent tax liability within the year. If you receive an FTD penalty notice, you may designate how your deposits are to be applied in order to minimize the amount of the penalty if you do so within 90 days of the date of the notice. Follow the instructions on

the penalty notice that you receive. For more information on designating deposits, see Revenue Procedure 2001-58. You can find Revenue Procedure 2001-58 on page 579 of Internal Revenue Bulletin 2001-50 at [IRS.gov/pub/irs-irbs/irb01-50.pdf](https://www.irs.gov/pub/irs-irbs/irb01-50.pdf).

Example. Cedar, Inc., is required to make a deposit of \$1,000 on May 15 and \$1,500 on June 15. It doesn't make the deposit on May 15. On June 15, Cedar, Inc., deposits \$2,000. Under the deposits rule, which applies deposits to the most recent tax liability, \$1,500 of the deposit is applied to the June 15 deposit and the remaining \$500 is applied to the May deposit. Accordingly, \$500 of the May 15 liability remains undeposited. The penalty on this underdeposit will apply as explained earlier.

Trust fund recovery penalty. If federal income, social security, or Medicare taxes that must be withheld (that is, trust fund taxes) aren't withheld or aren't deposited or

paid to the U.S. Treasury, the trust fund recovery penalty may apply. The penalty is 100% of the unpaid trust fund tax. If these unpaid taxes can't be immediately collected from the employer or business, the trust fund recovery penalty may be imposed on all persons who are determined by the IRS to be responsible for collecting, accounting for, or paying over these taxes, and who acted willfully in not doing so. The trust fund recovery penalty won't apply to any amount of trust fund taxes an employer holds back in anticipation of any credits they are entitled to.

A **responsible person** can be an officer or employee of a corporation, a partner or employee of a partnership, an accountant, a volunteer director/trustee, or an employee of a sole proprietorship. A responsible person may also include one who signs checks for the business or otherwise has authority to cause the spending of business funds.

Willfully means voluntarily, consciously, and intentionally. A responsible person acts willfully if the person knows that the required actions of collecting, accounting for, or paying over trust fund taxes aren't taking place, or recklessly disregards obvious and known risks to the government's right to receive trust fund taxes.

“Averaged” FTD penalty. The IRS may assess an “averaged” FTD penalty of 2% to 10% if you’re a monthly schedule depositor and didn't properly complete Form 943, line 17, when your tax liability shown on Form 943, line 13, equaled or exceeded \$2,500.

The IRS may also assess an “averaged” FTD penalty of 2% to 10% if you’re a semiweekly schedule depositor and your tax liability shown on Form 943, line 13, equaled or exceeded \$2,500 and you:

- Completed Form 943, line 17, instead of Form 943-A;

- Failed to attach a properly completed Form 943-A; or
- Improperly completed Form 943-A by, for example, entering tax deposits instead of tax liabilities in the numbered spaces.

The FTD penalty is figured by distributing your total tax liability shown on Form 943, line 13, equally throughout the tax period. Then, we apply your deposits and payments to the averaged liabilities in the date order we received your deposits. We figure the penalty on any tax not deposited, deposited late, or not deposited in the correct amounts. Your deposits and payments may not be counted as timely because the actual dates of your tax liabilities can't be accurately determined.

You can avoid an “averaged” FTD penalty by reviewing your return before filing it. Follow these steps before filing your Form 943.

- If you're a monthly schedule depositor, report your tax liabilities (not your deposits) in the monthly entry spaces on Form 943, line 17.
- If you're a semiweekly schedule depositor, report your tax liabilities (not your deposits) on Form 943-A on the lines that represent the dates your employees were paid.
- Verify that your total liability shown on Form 943, line 17, or Form 943-A, line M, equals your tax liability shown on Form 943, line 13.
- Don't show negative amounts on Form 943, line 17, or Form 943-A.
- For prior period errors, don't adjust your tax liabilities reported on Form 943, line 17, or on Form 943-A. Instead, file Form 943-X, as discussed in Prior Year Adjustments in section 9.



In addition to civil penalties, you may be subject to criminal prosecution (brought to trial) for willfully:

- Evading tax;
- Failing to collect or truthfully account for and pay over tax;
- Failing to file a return, supply information, or pay any tax due;
- Furnishing false or fraudulent Forms W-2 to employees or failing to furnish Forms W-2;
- Committing fraud and providing false statements;
- Preparing and filing a fraudulent return; or
- Committing identity theft.

Employers of Both Farm and Nonfarm Workers

If you employ both farm and nonfarm workers, you must treat employment taxes for the farmworkers (Form 943 taxes) separately from employment taxes for the nonfarm workers (Form 941 and Form 944 taxes). Form 943 taxes and Form 941/944 taxes aren't combined for purposes of applying any of the deposit schedule rules. See *Household employees*, later, for the rules on household employment.

If a deposit is due, deposit the Form 941/944 taxes and the Form 943 taxes by making separate deposits. For example, if you're a monthly schedule depositor for both Forms 941/944 and 943 taxes and your tax liability at the end of May is \$1,500 reportable on Form 941/944 and \$1,200 reportable on Form 943, deposit both amounts by June 15. Use one transaction to deposit the \$1,500 of Form

941/944 taxes and another transaction to deposit the \$1,200 of Form 943 taxes.

8. Form 943

You must file Form 943 for each calendar year beginning with the first year that you pay \$2,500 or more for farmwork or you employ a farmworker who meets the \$150 test explained in section 4. Don't report these wages on Form 941 or Form 944.

Household employees. If you file Form 943 and pay wages to household workers, you may include the wages and taxes of these workers on Form 943. If you choose not to report these wages and taxes on Form 943, report the wages of these workers separately on Schedule H (Form 1040). You must have an EIN to file Schedule H (Form 1040). See section 1 for details. If you report the wages on Form 943, include the taxes when you figure deposit requirements or make deposits. If you include household employee wages and

taxes on Schedule H (Form 1040), don't include the household employee taxes when you figure deposit requirements or make Form 943 deposits. See Pub. 926 for more information about household workers.

If household employee wages and taxes are included on Form 943, you must also include FUTA tax for the employees on Form 940. See section 10 for more information.

Penalties. For each whole or part month a return isn't filed when required, there is a failure-to-file (FTF) penalty of 5% of the unpaid tax due with that return. The maximum penalty is generally 25% of the tax due. Also, for each whole or part month the tax is paid late, there is a failure-to-pay (FTP) penalty of 0.5% per month of the amount of tax. For individual filers only, the FTP penalty is reduced from 0.5% per month to 0.25% per month if an installment agreement is in effect. You must have filed your return on or before the due date of the return to qualify

for the reduced penalty. The maximum amount of the FTP penalty is also 25% of the tax due. If both penalties apply in any month, the FTF penalty is reduced by the amount of the FTP penalty. The penalties won't be charged if you have reasonable cause for failing to file or pay. If you receive a penalty notice, you can provide an explanation of why you believe reasonable cause exists.

Note. In addition to any penalties, interest accrues from the due date of the tax on any unpaid balance.

If federal income, social security, or Medicare taxes that must be withheld aren't withheld or aren't paid, you may be personally liable for the trust fund recovery penalty. See *Trust fund recovery penalty* in section 7.

Generally, the use of a third-party payer, such as a payroll service provider or reporting agent, doesn't relieve an employer of the responsibility to ensure tax returns are filed and all taxes are paid or deposited correctly

and on time. See *Outsourcing payroll duties*, earlier, for more information.

9. Reporting Adjustments on Form 943

There are two types of adjustments: current year adjustments and prior year adjustments to correct errors. See the Instructions for Form 943 and the Instructions for Form 943-X for more information on how to report these adjustments.

Current Year Adjustments

In certain cases, amounts reported as social security and Medicare taxes on Form 943, lines 3, 5, and 7, must be adjusted to arrive at your correct tax liability. The most common situation involves differences in cents totals due to rounding. Other situations when current year adjustments may be necessary include third-party sick pay, group-term life insurance for former employees, and the

uncollected employee share of social security and Medicare taxes on tips. Current year adjustments are reported on Form 943, line 10. See section 13 of Pub. 15 for more information on these adjustments.

If you withhold an incorrect amount of federal income tax or Additional Medicare Tax from an employee, you may adjust the amount withheld in later pay periods during the **same year** to compensate for the error.

Prior Year Adjustments

If you discover an error on a previously filed Form 943, make the correction using Form 943-X. File a separate Form 943-X for each prior year you're correcting. File Form 943-X separately. Don't attach Form 943-X to your current period Form 943. You must explain your error on Form 943-X, indicate when the error was discovered, and provide the applicable certifications.

When you discover that you underreported tax on a previously filed return, you must file Form 943-X no later than the due date of the return for the period during which you discovered the error. Pay the amount you owe by the time you file. For example, you discover on June 6, 2023, that you underreported \$10,000 of social security and Medicare wages on your 2022 Form 943. You owe \$1,530 on the 2022 Form 943. To qualify for an interest-free adjustment, you must file Form 943-X by January 31, 2024, and pay \$1,530 by the time you file. For more information, see the Instructions for Form 943-X or go to [IRS.gov/CorrectingEmploymentTaxes](https://www.irs.gov/CorrectingEmploymentTaxes).



See Revenue Ruling 2009-39, 2009-52 I.R.B. 951, for examples of how the interest-free adjustment and claim for refund rules apply in 10 different situations. You can find Revenue Ruling 2009-39 at [IRS.gov/irb/2009-52_IRB#RR-2009-39](https://www.irs.gov/irb/2009-52_IRB#RR-2009-39).

Form 843. Don't use Form 843 to request a refund or abatement of overreported social security or Medicare taxes. Instead, request your refund or abatement of taxes on Form 943-X. However, use Form 843 when requesting a refund or abatement of assessed interest or penalties.

Federal income tax and Additional Medicare Tax withholding adjustments.

You can't adjust amounts reported as income tax or Additional Medicare Tax withheld in a prior calendar year, even if you withheld the wrong amount, unless it is to correct an administrative error or section 3509 applies. An administrative error occurs if the amount you entered on Form 943 isn't the amount that you actually withheld. Examples include mathematical or transposition errors. The administrative error adjustment corrects the amount reported on Form 943 to agree with the amount actually withheld from employees.

If a prior year error was a nonadministrative error, you may correct only the **wages** subject to Additional Medicare Tax withholding.

See the Instructions for Form 943-X for more information about section 3509 and additional examples of administrative and nonadministrative errors.

Social security and Medicare tax adjustments. Correct prior year social security and Medicare tax errors by making an adjustment on Form 943-X.

If you withheld no tax or less than the correct amount, you may correct the mistake by withholding the tax from a later payment to the same employee.

If you withheld employee tax when no tax is due or if you withheld more than the correct amount, you must repay or reimburse the employee.

Collecting underwithheld taxes from employees. If you withheld no federal income, social security, or Medicare taxes or less than the correct amount from an employee's wages, you can make it up from later pay to that employee. But you're the one who owes the underpayment.

Reimbursement is a matter for settlement between you and the employee.

Underwithheld federal income tax and Additional Medicare Tax must be recovered from the employee on or before the last day of the calendar year.

Refunding amounts incorrectly withheld from employees. If you withheld more than the correct amount of income, social security, or Medicare taxes from wages paid, repay or reimburse the employee the excess. Any excess income tax or Additional Medicare Tax withholding must be repaid or reimbursed to the employee before the end of the calendar year in which it was withheld. Keep in your

records the employee's written receipt showing the date and amount of the repayment or record of reimbursement. If you didn't repay or reimburse the employee, you must report and pay each excess amount when you file Form 943 for the year in which you withheld too much tax.

Filing corrections to Forms W-2 and W-3.

When adjustments are made to correct wages and social security and Medicare taxes because of a change in the wage totals reported for a previous year, you also need to file Form W-2c and Form W-3c. Forms W-2c may be created and submitted to the SSA over the Internet. For more information, go to the SSA's Employer W-2 Filing Instructions & Information website at [SSA.gov/employer](https://www.ssa.gov/employer).

For additional information about the procedure for adjusting employment taxes, see the Instructions for Form 943-X or go to [IRS.gov/CorrectingEmploymentTaxes](https://www.irs.gov/CorrectingEmploymentTaxes). Also see Treasury Decision 9405, 2008-32 I.R.B.

293, available at [IRS.gov/irb/2008-32_IRB#TD-9405](https://www.irs.gov/irb/2008-32_IRB#TD-9405).

Note. Current period adjustments for fractions of cents, sick pay, and group-term life insurance are reported on your Form 943.

10. Federal Unemployment (FUTA) Tax

The Federal Unemployment Tax Act (FUTA), with state unemployment systems, provides for payments of unemployment compensation to workers who have lost their jobs. Most employers pay both a federal and a state unemployment tax. For a list of state unemployment agencies, go to the U.S. Department of Labor's website at oui.doleta.gov/unemploy/agencies.asp. Only the employer pays FUTA tax; it isn't withheld from the employees' wages. For more information, see the Instructions for Form 940.

For 2023, you must file Form 940 if you:

- Paid cash wages of \$20,000 or more to farmworkers during any calendar quarter in 2022 or 2023, or
- Employed 10 or more farmworkers during at least some part of a day (whether or not at the same time) during any 20 or more different weeks in 2022 or 20 or more different weeks in 2023.

To determine whether you meet either test above, you must count wages paid to aliens admitted on a temporary basis to the United States to perform farmwork, also known as H-2A visa workers. However, wages paid to H-2A visa workers aren't subject to the FUTA tax.

Generally, farmworkers supplied by a crew leader, as defined earlier in section 2, are considered employees of the farm operator for purposes of the FUTA tax unless (a) the

crew leader is registered under the Migrant and Seasonal Agricultural Worker Protection Act; or (b) substantially all of the workers supplied by the crew leader operate or maintain tractors, harvesting or crop-dusting machines, or other machines provided by the crew leader. Therefore, if (a) or (b) applies, the farmworkers are generally employees of the crew leader.

You must deposit FUTA tax by EFT. The deposit rules for FUTA tax are different from those for income, social security, and Medicare taxes. See *Deposit rules for FUTA tax*, later in this section.

FUTA tax rate. The FUTA tax rate is 6.0% for 2023. The tax applies to the first \$7,000 you pay to each employee as wages during the year. The \$7,000 is the federal wage base. Your state wage base may be different.

Generally, you can take a credit against your FUTA tax for amounts you paid into state unemployment funds. The credit may be as

much as 5.4% of FUTA taxable wages. If you're entitled to the maximum 5.4% credit, the FUTA tax rate after credit is 0.6%. You're entitled to the maximum credit if you paid your state unemployment taxes in full, on time, and on all the same wages as are subject to FUTA tax, and as long as the state isn't determined to be a credit reduction state. See the Instructions for Form 940 to determine the credit.

In some states, the wages subject to state unemployment tax are the same as the wages subject to FUTA tax. However, certain states exclude some types of wages from state unemployment tax, even though they're subject to FUTA tax (for example, wages paid to corporate officers, certain payments of sick pay by unions, and certain fringe benefits). In such a case, you may be required to deposit more than 0.6% FUTA tax on those wages. See the Instructions for Form 940 for further guidance.

Successor employer. If you acquired a business from an employer who was liable for FUTA tax, you may be able to count the wages that employer paid to the employees who continue to work for you when you figure the \$7,000 FUTA tax wage base. See the Instructions for Form 940.

Deposit rules for FUTA tax. For deposit purposes, figure FUTA tax quarterly. Determine your FUTA tax liability by multiplying the amount of taxable wages paid during the quarter by 0.6%. This amount may need to be adjusted, however, depending on your entitlement to the credit for state unemployment contributions. See the Instructions for Form 940. When an employee's wages reach \$7,000 for the calendar year, don't figure any additional FUTA tax for that employee.

If your total FUTA tax for the quarter (plus any undeposited FUTA tax from prior quarters) is more than \$500, you must

deposit the FUTA tax by EFT, as explained in section 7, by the last day of the month following the end of the quarter. If the amount is \$500 or less, you don't have to deposit it, but you must add it to the amount of tax for the next quarter to determine whether a deposit is required for that quarter.

If your liability for the fourth quarter (plus any undeposited amount from any earlier quarter) is over \$500, deposit the entire amount by the due date of Form 940 (January 31). If it is \$500 or less, you can make a deposit, pay the tax with a credit card or debit card, or pay the tax with a check or money order with your Form 940 by January 31. If you file Form 940 electronically, you can *e-file* and use EFW to pay the balance due. For more information on paying your taxes with a credit or debit card or using EFW, go to [IRS.gov/Payments](https://www.irs.gov/Payments).

Filing Form 940. File your 2022 Form 940 by January 31, 2023. If you make deposits on time in full payment of the tax due for the year, you may file Form 940 by February 10.

11. Reconciling Wage Reporting Forms

When there are discrepancies between amounts reported on Form 943 filed with the IRS and Forms W-2 and W-3 filed with the SSA, the IRS or the SSA may contact you to resolve the discrepancies.

Take the following actions to help reduce discrepancies.

1. Report bonuses as wages and as social security and Medicare wages on Forms W-2 and 943.
2. Report both social security and Medicare wages and taxes separately on Forms W-2, W-3, and 943.
3. Report the employee share of social security taxes on Form W-2 in the box

- for social security tax withheld (box 4), not as social security wages.
4. Report the employee share of Medicare taxes on Form W-2 in the box for Medicare tax withheld (box 6), not as Medicare wages.
 5. Make sure that social security wages for each employee don't exceed the annual social security wage base limit (\$160,200 for 2023).
 6. Don't report noncash wages that aren't subject to social security or Medicare taxes, as discussed earlier in section 3, as social security or Medicare wages.
 7. If you used an EIN on any Form 943 for the year that is different from the EIN reported on Form W-3, enter the other EIN on Form W-3 in the box for "Other EIN used this year" (box h).
 8. Be sure the amounts on Form W-3 are the total of amounts from Forms W-2.

9. Reconcile Form W-3 with your Form 943 by comparing amounts reported for the following items.
 - a. Federal income tax withheld.
 - b. Social security and Medicare wages.
 - c. Social security and Medicare taxes. Generally, the amounts shown on Form 943, including current year adjustments, should be approximately twice the amounts shown on Form W-3 because Form 943 reports both the employer and employee social security and Medicare taxes while Form W-3 reports only the employee taxes.

Amounts reported on Forms W-2, W-3, and 943 may not match for valid reasons. For example, if you withheld any Additional Medicare Tax from your employee's wages, the amount of Medicare tax that is reported

on Form 943, line 5, won't be twice the amount of the Medicare tax withheld that is reported in box 6 of Form W-3 because the Additional Medicare Tax is only imposed on the employee; there is no employer share of Additional Medicare Tax. If they don't match, you should determine that the reasons are valid. Keep your reconciliation so that you'll have a record of why amounts didn't match in case there are inquiries from the IRS or the SSA.



When reconciling Forms W-2 and W-3 to Form 943, you should consider that qualified sick leave wages and qualified family leave wages for leave taken after March 31, 2020, and before April 1, 2021, aren't subject to the employer share of social security tax.

12. How Do Employment Taxes Apply to Farmwork?

Type of Employment	Income Tax Withholding, Social Security, and Medicare (including Additional Medicare Tax when wages are paid in excess of \$200,000)	Federal Unemployment Tax
Farm Employment Includes: 1. Cultivating soil; raising or harvesting any agricultural or horticultural commodity; the care of livestock, poultry, bees, fur-bearing animals, or wildlife on a farm. 2. Work on a farm if major farm duties are in management or maintenance, etc., of farm tools or equipment or salvaging timber, or clearing brush or other debris, left by hurricane. 3. Work in connection with the production and harvesting of turpentine and other oleoresinous products. 4. Cotton ginning. 5. Operation or maintenance of ditches, reservoirs, canals, or waterways used only for supplying or storing water for farming purposes and not owned or operated for profit. 6. Processing, packaging, etc., any commodity in its unmanufactured state if employed by farm operator who produced over half of commodity processed or by group of up to 20 unincorporated farm operators if they produced all the commodity.* 7. Hatching poultry on a farm. 8. Production or harvesting of maple syrup on a farm.	Taxable if \$150 test or \$2,500 test is met. See section 4 .	Taxable if either test in section 10 is met.
Farm Employment Doesn't Include: 1. Handling or processing commodities after delivery to terminal market for commercial canning or freezing. 2. Operation or maintenance of ditches, canals, reservoirs, or waterways not meeting tests in (5) above. 3. Processing, packaging, delivering, etc., any commodity in its unmanufactured state if group of farm operators doesn't meet the tests in (6) above. 4. Household employment.	Taxable under general employment rules. Farm rules don't apply.	Taxable under general FUTA rules. Farm rules don't apply.
Special Employment Situations: 1. Services not in the course of employer's trade or business on farm operated for profit (cash payments only). 2. Workers admitted under section 101(a)(15)(H)(ii)(a) of the Immigration and Nationality Act on a temporary basis to perform agricultural labor (H-2A workers). 3. Family employment of a child if the farm is a sole proprietorship or a partnership in which each partner is a parent of the child.**	<p>Taxable if \$150 test or \$2,500 test is met (see section 4), unless performed by parent employed by child.</p> <p>Exempt.</p> <p>Exempt from social security and Medicare tax for employer's child under age 18, but counted for \$150 test or \$2,500 test. The wages are subject to federal income tax withholding if they're subject to social security and Medicare taxes. Taxable for spouse of employer.</p>	<p>Taxable only if \$50 or more is paid in a quarter and employee works on 24 or more different days in current or prior quarter.</p> <p>Exempt.</p> <p>Exempt if services performed by employer's parent or spouse or by employer's child under age 21.</p>
<p>* For federal unemployment tax, farmwork includes workers employed by a group of operators if they produce more than one-half of the commodity.</p> <p>** Payments for the services of your child or spouse are subject to federal income tax withholding as well as social security, Medicare, and FUTA taxes if they work for a corporation, even if it is controlled by you; a partnership, even if you're a partner (this doesn't apply to wages paid to your child if each partner is a parent of the child); or an estate, even if it is the estate of a deceased parent. In these situations, the child or spouse is considered to work for the corporation, partnership, or estate, not you.</p>		

This page intentionally left blank

How To Get Tax Help

If you have questions about a tax issue; need help preparing your tax return; or want to download free publications, forms, or instructions, go to [IRS.gov](https://www.irs.gov) to find resources that can help you right away.

Preparing and filing your tax return. Go to [IRS.gov/ EmploymentEfile](https://www.irs.gov/employmentefile) for more information on filing your employment tax returns electronically.



Getting answers to your tax questions. On IRS.gov, you can get up-to-date information on current events and changes in tax law.

- [IRS.gov/Help](https://www.irs.gov/help): A variety of tools to help you get answers to some of the most common tax questions.
- [IRS.gov/Forms](https://www.irs.gov/forms): Find forms, instructions, and publications. You will find details on the most recent tax

changes and interactive links to help you find answers to your questions.

- You may also be able to access tax law information in your electronic filing software.

Need someone to prepare your tax

return? There are various types of tax return preparers, including enrolled agents, certified public accountants (CPAs), accountants, and many others who don't have professional credentials. If you choose to have someone prepare your tax return, choose that preparer wisely. A paid tax preparer is:

- Primarily responsible for the overall substantive accuracy of your return,
- Required to sign the return, and
- Required to include their preparer tax identification number (PTIN).

Although the tax preparer always signs the return, you're ultimately responsible for

providing all the information required for the preparer to accurately prepare your return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters. For more information on how to choose a tax preparer, go to [*Tips for Choosing a Tax Preparer*](#) on IRS.gov.

Coronavirus. Go to [*IRS.gov/Coronavirus*](#) for links to information on the impact of the coronavirus, as well as tax relief available for individuals and families, small and large businesses, and tax-exempt organizations.

Employers can register to use Business Services Online. The SSA offers online service at [*SSA.gov/employer*](#) for fast, free, and secure online W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W-2 and Form W-2c.

IRS social media. Go to [*IRS.gov/SocialMedia*](#) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts,

initiatives, products, and services. At the IRS, privacy and security are our highest priority. We use these tools to share public information with you. **Don't** post your social security number (SSN) or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- [Youtube.com/irsvideos.](https://www.youtube.com/irsvideos)
- [Youtube.com/irsvideomultilingua.](https://www.youtube.com/irsvideomultilingua)
- [Youtube.com/irsvideosASL.](https://www.youtube.com/irsvideosASL)

Watching IRS videos. The IRS Video portal ([IRSVideos.gov](https://www.irs.gov/irs-videos)) contains video and audio presentations for individuals, small businesses, and tax professionals.

Online tax information in other languages. You can find information on [IRS.gov/MyLanguage](https://www.irs.gov/MyLanguage) if English isn't your native language.

Free Over-the-Phone Interpreter (OPI) Service. The IRS is committed to serving our multilingual customers by offering OPI services. The OPI Service is a federally funded program and is available at Taxpayer Assistance Centers (TACs), other IRS offices, and every VITA/TCE return site. The OPI Service is accessible in more than 350 languages.

Accessibility Helpline available for taxpayers with disabilities. Taxpayers who need information about accessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to current and future accessibility products and services available in alternative media formats (for example, braille, large print, audio, etc.). The Accessibility Helpline doesn't

have access to your IRS account. For help with tax law, refunds, or account-related issues, go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp).

Disasters. Go to [Disaster Assistance and Emergency Relief for Individuals and Businesses](https://www.irs.gov/DisasterAssistanceandEmergencyReliefforIndividualsandBusinesses) to review the available disaster tax relief.

Getting tax forms and publications. Go to [IRS.gov/ Forms](https://www.irs.gov/Forms) to view, download, or print most of the forms, instructions, and publications you may need. Or, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order.

Getting tax publications and instructions in eBook format. You can also download and view popular tax publications and instructions (including Pub. 51) on mobile devices as eBooks at [IRS.gov/eBooks](https://www.irs.gov/eBooks).

Note. IRS eBooks have been tested using Apple's iBooks for iPad. Our eBooks haven't been tested on other dedicated eBook

readers, and eBook functionality may not operate as intended.

Getting a transcript of your return. You can get a copy of your tax transcript or a copy of your return by calling 800-829-4933 or by mailing Form 4506-T (transcript request) or Form 4506 (copy of return) to the IRS.

Reporting and resolving your tax-related identity theft issues.

- Tax-related identity theft happens when someone steals your personal information to commit tax fraud. Your taxes can be affected if your EIN is used to file a fraudulent return or to claim a refund or credit.
- The IRS doesn't initiate contact with taxpayers by email, text messages (including shortened links), telephone calls, or social media channels to request or verify personal or financial

information. This includes requests for personal identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.

- Go to [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft), the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax professionals, and businesses. If your EIN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.

Making a tax payment. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for information on how to make a payment using any of the following options.

- [*Debit or Credit Card*](#): Choose an approved payment processor to pay online or by phone.

- [Electronic Funds Withdrawal](#): Schedule a payment when filing your federal taxes using tax return preparation software or through a tax professional.
- [Electronic Federal Tax Payment System](#): Best option for businesses. Enrollment is required.
- [Check or Money Order](#): Mail your payment to the address listed on the notice or instructions.
- [Cash](#): You may be able to pay your taxes with cash at a participating retail store.
- [Same-Day Wire](#): You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and time frames.

Note. The IRS uses the latest encryption technology to ensure that the electronic payments you make online, by phone, or

from a mobile device using the IRS2Go app are safe and secure. Paying electronically is quick, easy, and faster than mailing in a check or money order.

What if I can't pay now? Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for more information about your options.

- Apply for an [online payment agreement](https://www.irs.gov/OPA) ([IRS.gov/ OPA](https://www.irs.gov/OPA)) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you'll receive immediate notification of whether your agreement has been approved.
- Use the [Offer in Compromise Pre-Qualifier](https://www.irs.gov/OIC) to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to [IRS.gov/OIC](https://www.irs.gov/OIC).

Understanding an IRS notice or letter you've received. Go to [IRS.gov/Notices](https://www.irs.gov/Notices) to find additional information about responding to an IRS notice or letter.

Contacting your local IRS office. Keep in mind, many questions can be answered on IRS.gov without visiting an IRS TAC. Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, IRS TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment, so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC and to check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

The Taxpayer Advocate Service (TAS) Is Here To Help You What Is TAS?

TAS is an ***independent*** organization within the IRS that helps taxpayers and protects taxpayer rights. Their job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](#).

How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to [TaxpayerAdvocate.IRS.gov](#) to help you understand what these rights mean to you and how they apply. These are ***your*** rights. Know them. Use them.

What Can TAS Do for You?

TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue.

TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business;
- You face (or your business is facing) an immediate threat of adverse action; or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

How Can You Reach TAS?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, report it to them at *IRS.gov/SAMS*.

TAS for Tax Professionals

TAS can provide a variety of information for tax professionals, including tax law updates and guidance, TAS pro-grams, and ways to let TAS know about systemic problems you've seen in your practice.

Index

To help us develop a more useful index, please let us know if you have ideas for index entries. See “Comments and Suggestions” in the “Introduction” for the ways you can reach us.

A

Accuracy of Deposits Rule 19

Additional Medicare Tax 11

Adjustments 22

Aliens, nonresident 13

Assistance (See Tax help)

C

Calendar 5

Certified professional employer organizations (CPEOs) 2

Change of address 4

Commodity wages 10

Correcting employment taxes 22

Crew leaders 9

Criminal prosecution 21

D

Deposit: Penalties 20

Deposit rules:

Electronic funds transfer 16

Legal holiday 18

Lookback period 17

Monthly deposit schedule 17

Semiweekly deposit schedule 18

Differential wage payments 3

Disaster tax relief 2

E

***E-file* 3**

Electronic deposits 19

Electronic filing 3

Electronic payment 3

Employee defined 9

Employer identification number (EIN) 7

Employers of farmworkers 9

Exemption from withholding 13

F

Farmworkers:

Crew leaders 9

Defined 9

Federal unemployment (FUTA) taxes 23

Forms:

843 22

940 23

943 21

943-X 22

I-9 4

Schedule H (Form 1040) 21

Schedule R (Form 943) 3

W-2 4, 23

W-4 4, 13

W-4(SP) 4, 13

H

H-2A visa holders 10

Household employees:

Employment tax withholding 10

I

Income tax withholding:

How to figure 15

Who must withhold 12

Independent contractor 9

L

Legal holiday 18

Lookback period 17

N

New employees 4

Noncash wages 10

O

Outsourcing payroll duties 2

P

Penalties 20

Prior year adjustments 22

Private delivery services (PDSs) 5

Publications (See Tax help)

R

Reconciling Forms W-2, W-3, and 943 24

Reconciling wage reporting forms 24

Recordkeeping 5

S

Share farmers 10

Social security and Medicare withholding 11

Social security number (SSN) 8

Spouses who own and operate a business together 9

Supplemental wages 15

T

Tax help 26

Taxpayer identification number (TINs) 7

Trust fund recovery penalty 20

U

Unemployment tax, federal 23

W

Withholding:

Income tax 12

Nonresident aliens 13

Supplemental wages 15

Work opportunity tax credit 3

Z

Zero wage return 5