

E. Daily Tax Liability€May

1	16
2	17
3	18
4	19
5	20
6	21
7	22
8	23
9	24
10	25
11	26
12	27
13	28
14	29
15	30

Total liability for month E ©

F. Daily Tax Liability€June

1	16
2	17
3	18
4	19
5	20
6	21
7	22
8	23
9	24
10	25
11	26
12	27
13	28
14	29
15	30

Total liability for month F ©

..... ©

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			
Total liability for month G ©			Total liability for month H ©			Total liability for month I ©		
III Total for quarter (add lines G, H, and I) ©								

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			
Total liability for month J ©			Total liability for month K ©			Total liability for month L ©		
IV Total for quarter (add lines J, K, and L) ©								
V Total for year (add lines I, II, III, and IV). (Enter here and on line M on Form 943.) ©								

the lookback period of calendar year 1993 is calendar year 1991. See **Who Must File** and **Specific Instructions** below for more details.

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 payment) on a daily basis. **DO NOT** show Federal tax deposits here. Deposit information is obtained from the FTD coupons (Form 8109). 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 depositors are required to complete and attach Form 943-A to Form 943, Employer's Annual Tax Return for Agricultural

Employees. Monthly depositors who accumulate \$100,000 or more on any day (after which they become a semiweekly depositor) must also complete and attach Form 943-A. Do not file this form if you are a monthly depositor for the entire year.

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 depositor rules, or if you become a semiweekly depositor due to an accumulation of tax liability of \$100,000 or more. If you use this form, do not complete lines A through L on Form 943. Write the total of tax liability for the year (Form 943-A, line V) on line M of Form 943.

The total tax liability for the year (line V) 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 your Federal tax deposit coupons.

For each month of the year, show the amount of tax liability accrued on a daily basis. Enter the monthly totals on lines A, B, C, D, E, F, G, H, I, J, K, and L. Enter the quarterly totals on lines I, II, III, and IV. Enter the total for the year on line V and on line M of Form 943.

See **Deposit Rules** on page 4 of Form 943 and in section 8 of Circular A, Agricultural Employer's Tax Guide, for more information.