

# 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 schedule, or if your tax liability during any month is \$100,000 or more. Show tax liability here, not deposits. (The IRS gets deposit data from FTD coupons or EFTPS.)

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	30		15	30	
	31			31			31	
<b>A Total liability for month ▶</b>			<b>B Total liability for month ▶</b>			<b>C Total liability for month ▶</b>		

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			31			31	
<b>D Total liability for month ▶</b>			<b>E Total liability for month ▶</b>			<b>F Total liability for month ▶</b>		

## General Instructions

**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. The IRS gets deposit data from the deposit coupons (Forms 8109) or from the Electronic Federal Tax Payment System (EFTPS). 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**, Employer's Quarterly Federal Tax Return.

**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 fail to properly complete and file Form 943-A with Form 943, the IRS will

not be able to process your return and will have to contact you for the missing 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 (after which they become semiweekly schedule depositors) must also complete and file Form 943-A. **Do not** file this form if you are 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.

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			
<b>G Total liability for month ▶</b>			<b>H Total liability for month ▶</b>			<b>I Total liability for month ▶</b>		

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						
<b>J Total liability for month ▶</b>			<b>K Total liability for month ▶</b>			<b>L Total liability for month ▶</b>		
<b>M Total tax liability for year (add lines A through L) . . . . . ▶</b>								

### 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 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 Requirements** in **Circular A, Agricultural Employer's Tax Guide** (Pub. 51), 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 Circular A for more information on reporting adjustments to correct errors on prior year returns.

