

Employer's Annual Federal Tax Return for Agricultural Employees

2020

▶ Go to www.irs.gov/Form943 for instructions and the latest information.

Type or Print	Name (as distinguished from trade name)	Employer identification number (EIN)	If address is different from prior return, check here ▶ <input type="checkbox"/>
	Trade name, if any		
	Address (number and street)		
	City or town, state or province, country, and ZIP or foreign postal code		
	If you don't have to file returns in the future, check here ▶ <input type="checkbox"/>		

1	Number of agricultural employees employed in the pay period that includes March 12, 2020 . . . ▶	1	
2	Wages subject to social security tax	2	
a	Qualified sick leave wages	2a	
b	Qualified family leave wages	2b	
3	Social security tax (multiply line 2 by 12.4% (0.124))	3	
a	Social security tax on qualified sick leave wages (multiply line 2a by 6.2% (0.062))	3a	
b	Social security tax on qualified family leave wages (multiply line 2b by 6.2% (0.062))	3b	
4	Wages subject to Medicare tax	4	
5	Medicare tax (multiply line 4 by 2.9% (0.029))	5	
6	Wages subject to Additional Medicare Tax withholding	6	
7	Additional Medicare Tax withholding (multiply line 6 by 0.9% (0.009))	7	
8	Federal income tax withheld	8	
9	Total taxes before adjustments. Add lines 3, 3a, 3b, 5, 7, and 8	9	
10	Current year's adjustments	10	
11	Total taxes after adjustments (line 9 as adjusted by line 10)	11	
12a	Qualified small business payroll tax credit for increasing research activities. Attach Form 8974	12a	
b	Nonrefundable portion of credit for qualified sick and family leave wages from Worksheet 1	12b	
c	Nonrefundable portion of employee retention credit from Worksheet 1	12c	
d	Total nonrefundable credits. Add lines 12a, 12b, and 12c	12d	
13	Total taxes after adjustments and nonrefundable credits. Subtract line 12d from line 11	13	
14a	Total deposits for 2020, including overpayment applied from a prior year and Form 943-X	14a	
b	Deferred amount of the employer share of social security tax	14b	
c	Deferred amount of the employee share of social security tax	14c	
d	Refundable portion of credit for qualified sick and family leave wages from Worksheet 1	14d	
e	Refundable portion of employee retention credit from Worksheet 1	14e	
f	Total deposits, deferrals, and refundable credits. Add lines 14a, 14b, 14c, 14d, and 14e	14f	
g	Total advances received from filing Form(s) 7200 for the year	14g	
h	Total deposits, deferrals, and refundable credits less advances. Subtract line 14g from line 14f	14h	

You must complete both pages of Form 943 and sign it.

Next ▶

15 Balance due. If line 13 is more than line 14h, enter the difference and see the instructions . . . ▶	15		
16 Overpayment. If line 14h is more than line 13, enter the difference ▶	16		
Check one: <input type="checkbox"/> Apply to next return. <input type="checkbox"/> Send a refund.			

- **All filers:** If line 13 is less than \$2,500, **don't** complete line 17 or Form 943-A.
- **Semiweekly schedule depositors:** Complete Form 943-A and check here ▶
- **Monthly schedule depositors:** Complete line 17 and check here ▶

17 Monthly Summary of Federal Tax Liability. (Don't complete if you were a semiweekly schedule depositor.)							
		Tax liability for month				Tax liability for month	
A January				F June			
B February				G July			
C March				H August			
D April				I September			
E May				J October			
				K November			
				L December			
				M Total liability for year (add lines A through L)			

18 Qualified health plan expenses allocable to qualified sick leave wages	18		
19 Qualified health plan expenses allocable to qualified family leave wages	19		
20 Qualified wages for the employee retention credit	20		
21 Qualified health plan expenses allocable to wages reported on line 20	21		
22 Credit from Form 5884-C, line 11, for the year	22		

Third-Party Designee	Do you want to allow another person to discuss this return with the IRS? See the separate instructions. <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No.		
	Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶ <input style="width:40px;" type="text"/>

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Signature ▶ _____	Date ▶ _____	
	Print your name and title ▶ _____		

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	

Form 943-V, Payment Voucher

Purpose of Form

Complete Form 943-V if you're making a payment with Form 943. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

Making Payments With Form 943

To avoid a penalty, make your payment with your 2020 Form 943 **only if**:

- Your total taxes after adjustments and nonrefundable credits for the year (Form 943, line 13) are less than \$2,500 and you're paying in full with a timely filed return, or
- You're a monthly schedule depositor making a payment in accordance with the Accuracy of Deposits Rule. See section 7 of Pub. 51 for details. In this case, the amount of your payment may be \$2,500 or more.

Otherwise, you must make deposits by electronic funds transfer. See section 7 of Pub. 51 for deposit instructions. Don't use Form 943-V to make federal tax deposits.



Use Form 943-V when making any payment with Form 943. However, if you pay an amount with Form 943 that should've been deposited, you may be subject to a penalty. See Deposit Penalties in section 7 of Pub. 51.

Specific Instructions

Box 1 – Employer identification number (EIN). If you don't have an EIN, you may apply for one online by visiting the IRS website at www.irs.gov/EIN. You may also apply for an EIN by faxing or mailing Form SS-4 to the IRS. If you haven't received your EIN by the due date of Form 943, write "Applied For" and the date you applied in this entry space.

Box 2 – Amount paid. Enter the amount paid with Form 943.

Box 3 – Name and address. Enter your name and address as shown on Form 943.

- Enclose your check or money order made payable to "United States Treasury." Be sure to enter your EIN, "Form 943," and "2020" on your check or money order. Don't send cash. Don't staple Form 943-V or your payment to Form 943 (or to each other).

- Detach Form 943-V and send it with your payment and Form 943 to the address provided in the Instructions for Form 943.

Note: You must also complete the entity information above line 1 on Form 943.



▼ Detach Here and Mail With Your Payment and Form 943. ▼



Form **943-V**

Department of the Treasury
Internal Revenue Service

Payment Voucher

OMB No. 1545-0035

► Don't staple this voucher or your payment to Form 943.

2020

1 Enter your employer identification number (EIN).

2 Enter the amount of your payment . . . ►
Make your check or money order payable to "United States Treasury"

Dollars

Cents

3 Enter your business name (individual name if sole proprietor).

Enter your address.

Enter your city or town, state or province, country, and ZIP or foreign postal code.