

Agricultural Employer's Record of Federal Tax Liability

Name as shown on Form 943

Employer identification number

Attach this form (or a statement giving the same information) to Form 943 if your tax liability for any month during the year is \$3,000 or more. If you use this form, do not complete lines A through L on Form 943. Write the total tax liability for the year (line V) on line M of Form 943. See rule (4) under "Deposit Rules" on page 4 of Form 943 and in section 10 of Circular A for more information.

Each month is divided into eight deposit periods that end on the 3rd, 7th, 11th, 15th, 19th, 22nd, 25th, and last day of the month. If your tax liability for any month is \$3,000 or more, find the eighth-monthly periods below during which you had paydays during that month and make entries on the lines next to those periods. For example, if you pay wages on the 1st and 15th of each month, complete lines A, D, I, L, Q, and T for each quarter. If your taxes for any month are \$500 or more but less than \$3,000, you can show your tax liability on the total line for the month (I, II, or III).

The total tax liability for the year (line V) must equal net taxes on Form 943 (line 9). Otherwise, you may be charged a penalty, based on your average tax liability, for not making deposits of taxes. (The dates and amounts of your deposits are now obtained from your Federal tax deposit coupons.)

	Tax Liability			
	First Quarter	Second Quarter	Third Quarter	Fourth Quarter
Date wages paid:	January	April	July	October
First month of quarter:				
1st through 3rd day A				
4th through 7th day B				
8th through 11th day C				
12th through 15th day D				
16th through 19th day E				
20th through 22nd day F				
23rd through 25th day G				
26th through last day H				
I First month total I ▶				
Second month of quarter:	February	May	August	November
1st through 3rd day I				
4th through 7th day J				
8th through 11th day K				
12th through 15th day L				
16th through 19th day M				
20th through 22nd day N				
23rd through 25th day O				
26th through last day P				
II Second month total II ▶				
Third month of quarter:	March	June	September	December
1st through 3rd day Q				
4th through 7th day R				
8th through 11th day S				
12th through 15th day T				
16th through 19th day U				
20th through 22nd day V				
23rd through 25th day W				
26th through last day X				
III Third month total III ▶				
IV Total for quarter (add lines I, II, and III)				
V Total for year (enter here and on line M of Form 943) ▶				