

Agricultural Employer's Record of Federal Tax Liability

Name as shown on Form 943

Employer identification number

Tax Liability

Show tax liability here, not deposits . IRS gets deposit data from FTD coupons.				
	(a) First Quarter	(b) Second Quarter	(c) Third Quarter	(d) 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) ▶				

General Instructions

Paperwork Reduction Act Notice.—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us this information. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 27 hrs., 30 min.
Preparing and sending the form to IRS 27 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the instructions of the tax return with which this form is filed.

Important Change for 1990.—If your tax liability for any eighth-monthly period beginning after July 31, 1990, is \$100,000 or more, you must complete and attach **Schedule B (Form 941)**, Supplemental Record of Federal Tax Liability. You must complete a separate Schedule B (Form 941) for each quarter in which you have an eighth-monthly period with a liability of \$100,000 or more. For quarters where you must complete Schedule B (Form 941) do not complete the column for that quarter on

Form 943A. Instead, enter the total for the quarter from the bottom of Schedule B (Form 941) on line IV of Form 943A.

Purpose of Form.—Use this form only when your tax liability (income tax withheld plus both employee and employer social security taxes) is \$3,000 or more for any month during the year.

Who Must File.—Employers whose tax liability is \$3,000 or more for any month during the year must file this form along with **Form 943**, Employer's Annual Tax Return for Agricultural Employees.

Specific Instructions

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 called eighth-monthly periods. These periods 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, enter your tax liability on the line next to the appropriate eighth-monthly period. 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 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). If not, you may be charged a penalty. The dates and amounts of your deposits are obtained from your Federal tax deposit coupons.