



Instructions for Form 943

Employer's Annual Federal Tax Return for Agricultural Employees

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 943 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form943.

What's New

Social security and Medicare tax for 2013. The employee tax rate for social security is 6.2%. Previously, the employee tax rate for social security was 4.2%. The employer tax rate for social security remains unchanged at 6.2%. The social security wage base limit is \$113,700.

The Medicare tax rate is 1.45% each for the employee and employer, unchanged from 2012. There is no wage base limit for Medicare tax.

Additional Medicare Tax withholding. In addition to withholding Medicare tax at 1.45%, you must withhold a 0.9% Additional Medicare Tax from wages you pay to an employee in excess of \$200,000 in a calendar year. You are required to begin withholding Additional Medicare Tax in the pay period in which you pay wages in excess of \$200,000 to an employee and continue to withhold it each pay period until the end of the calendar year. Additional Medicare Tax is only imposed on the employee. There is no employer share of Additional Medicare Tax. All wages that are subject to Medicare tax are subject to Additional Medicare Tax withholding if paid in excess of the \$200,000 withholding threshold.

For more information on what wages are subject to Medicare tax, see the chart, *Special Rules for Various Types of Services and Payments*, in section 15 of Pub. 15 (Circular E), Employer's Tax Guide. For more information on Additional Medicare Tax, visit IRS.gov and enter "Additional Medicare Tax" in the search box.

Electronic filing available for Form 943. Beginning in January 2014, you can electronically file Form 943 with the IRS. For more information, visit the IRS website at www.irs.gov/efile.

Work opportunity tax credit for qualified tax-exempt organizations hiring qualified veterans extended.

The work opportunity tax credit is now available for eligible unemployed veterans who begin work before January 1, 2014. Previously, the credit was available for unemployed veterans who began work on or after November 22, 2011, and before January 1, 2013. Qualified tax-exempt organizations that hire eligible unemployed veterans can claim the work opportunity tax credit against their payroll tax liability using Form 5884-C, Work Opportunity Credit for Qualified Tax-Exempt Organizations Hiring Qualified Veterans. For more information, visit IRS.gov and enter "work opportunity tax credit" in the search box.

Social security wage base for 2014. The maximum amount of wages subject to the social security tax for 2014 will be discussed in the December 2013 revision of Publication 51 (Circular A), Agricultural Employer's Tax Guide.

If you change your name, or address, or responsible party. For a definition of "responsible party" and how to notify IRS of a change in the identity of your responsible party, see the instructions to Form 8822-B. Notify the IRS immediately if you change your business name or address. Write to the IRS office where you file your returns (using the *Without a payment address* under *Where To File*, later) to notify the IRS of any name change. See Pub. 1635, Employer Identification Number: Understanding Your EIN, to see if you need to apply for a new EIN. Complete and mail Form 8822-B, Change of Address or Responsible Party—Business, to notify the IRS of an address change.

Reminders

Correcting a previously filed Form 943. If you discover an error on a previously filed Form 943, make the correction using Form 943-X, Adjusted Employer's Annual Federal Tax Return for Agricultural Employees or Claim for Refund. Form 943-X is filed separately from Form 943. For more information, see section 9 of Pub. 51 (Circular A) or visit IRS.gov and enter "correcting employment taxes" in the search box.

COBRA premium assistance credit. The credit for COBRA premium assistance payments applies to premiums paid for employees involuntarily terminated between September 1, 2008, and May 31, 2010, and to premiums paid for up to 15 months. See *COBRA Premium Assistance Payments*, later.

Compensation paid to H-2A visa holders. Report compensation of \$600 or more paid to foreign agricultural workers who entered the country on H-2A visas in box 1 of Form W-2, Wage and Tax Statement. Compensation paid to H-2A workers for agricultural labor performed in connection with this visa is not subject to social security and Medicare taxes, and therefore should not be reported as wages subject to social security tax (line 2), Medicare tax (line 4), or Additional Medicare Tax withholding (line 6) on Form 943, and should not be reported as social security wages (box 3) or Medicare wages (box 5) on Form W-2.

An employer is not required to withhold federal income tax from compensation it pays to an H-2A worker for agricultural labor performed in connection with this visa unless the worker asks for withholding and the employer agrees. In this case, the worker must give the employer a completed Form W-4, Employee's Withholding Allowance Certificate. Federal income tax withheld should be

reported on Form 943, line 8, and in box 2 of Form W-2. These reporting rules apply when the H-2A worker provides his or her taxpayer identification number (TIN) to the employer. For the rules relating to backup withholding and reporting when the H-2A worker does not provide a TIN, see the Instructions for Form 1099-MISC and the Instructions for Form 945.

Federal tax deposits must be made by electronic funds transfer. You must use electronic funds transfer to make all federal tax deposits. Generally, electronic funds transfers are made using the Electronic Federal Tax Payment System (EFTPS). If you do not want to use EFTPS, you can arrange for your tax professional, financial institution, payroll service, or other trusted third party to make electronic deposits on your behalf. Also, you may arrange for your financial institution to initiate a same-day wire payment on your behalf. EFTPS is a free service provided by the Department of Treasury. Services provided by your tax professional, financial institution, payroll service, or other third party may have a fee.

For more information on making tax deposits, see section 7 of Pub. 51 (Circular A). To get more information about EFTPS or to enroll in EFTPS, visit the EFTPS website at www.eftps.gov, or call 1-800-555-4477 or 1-800-733-4829 (TDD). Additional information about EFTPS is also available in Publication 966, Electronic Federal Tax Payment System: A Guide To Getting Started.



For an EFTPS deposit to be on time, you must initiate the deposit by 8 p.m. Eastern time the day before the date the deposit is due.

Same-day wire payment option. If you fail to initiate a deposit transaction on EFTPS by 8 p.m. Eastern time the day before the date a deposit is due, you can still make your deposit on time by using the Federal Tax Application (FTA). To use the same-day wire payment method, you will need to make arrangements with your financial institution ahead of time. Please check with your financial institution regarding availability, deadlines, and costs. Your financial institution may charge you a fee for payments made this way. To learn more about the information you will need to provide your financial institution to make a same-day wire payment, visit www.eftps.gov to download the *Same-Day Payment Worksheet*.

Timeliness of federal tax deposits. If a deposit is required to be made on a day that is not a business day, the deposit is considered timely if it is made by the close of the next business day. A business day is any day other than a Saturday, Sunday, or legal holiday. The term "legal holiday" for deposit purposes includes only those legal holidays in the District of Columbia. Legal holidays in the District of Columbia are provided in Pub. 51 (Circular A).

Electronic filing and payment. Now, more than ever before, businesses can enjoy the benefits of filing tax returns and paying their federal taxes electronically. Whether you rely on a tax professional or handle your own taxes, the IRS offers you convenient programs to make filing and paying easier. Spend less time and worry on taxes and more time running your business. Use e-file and EFTPS to your benefit.

- For e-file, visit the IRS website at www.irs.gov/efile for additional information.
- For EFTPS, visit www.eftps.gov or call EFTPS Customer Service at 1-800-555-4477 or 1-800-733-4829 (TDD) for additional information.



If you are filing your tax return or paying your federal taxes electronically, a valid employer identification number (EIN) is required at the time the return is filed or the payment is made. If a valid EIN is not provided, the return or payment will not be processed. This may result in penalties.

Electronic funds withdrawal (EFW). If you file Form 943 electronically, you can e-file and e-pay (electronic funds withdrawal) the balance due in a single step using tax preparation software or through a tax professional. However, **do not** use EFW to make federal tax deposits. For more information on paying your taxes using EFW, visit the IRS website at www.irs.gov/e-pay. A fee may be charged to file electronically.

Credit or debit card payments. Employers can pay the balance due shown on Form 943 by credit or debit card. **Do not** use a credit or debit card to make federal tax deposits. For more information on paying your taxes with a credit or debit card, visit the IRS website at www.irs.gov/e-pay.

Paid preparers must sign Form 943. Paid preparers must complete and sign the paid preparer's section of Form 943.

Outsourcing payroll duties. Employers are responsible to ensure that tax returns are filed and deposits and payments are made, even if the employer contracts with a third party to perform these acts. The employer remains responsible if the third party fails to perform any required action. If you choose to outsource any of your payroll and related tax duties (that is, withholding, reporting, and paying over social security, Medicare, FUTA, and income taxes) to a third-party payer such as a payroll service provider or reporting agent, visit IRS.gov and enter "outsourcing payroll duties" in the search box for helpful information on this topic.

Disregarded entities and qualified subchapter S subsidiaries (QSubs). The IRS has published final regulations section 301.7701(c)(2)(iv) under which QSubs and eligible single-owner disregarded entities are treated as separate entities for employment tax purposes. For more information, see *Disregarded entities and qualified subchapter S subsidiaries* in Pub. 15 (Circular E), Employer's Tax Guide.

How to get forms and publications. You can get most IRS forms and publications by visiting IRS.gov or by calling the IRS at 1-800-TAX-FORM (1-800-829-3676).

Telephone help. You can call the IRS Business and Specialty Tax Line toll free at 1-800-829-4933 or 1-800-829-4059 (TDD/TTY for persons who are deaf, hard of hearing, or have a speech disability) Monday–Friday from 7:00 a.m.–7:00 p.m. local time (Alaska and Hawaii follow Pacific time) for answers to your questions about completing Form 943, tax deposit rules, or obtaining an employer identification number (EIN).

Photographs of Missing Children

The IRS is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in instructions on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

General Instructions

Purpose of Form 943

These instructions give you some background information about Form 943. They tell you who must file Form 943, how to complete it line by line, and when and where to file it.

If you want more in-depth information about payroll tax topics relating to Form 943, see Pub. 51 (Circular A) or visit the IRS website at www.irs.gov/businesses and click on the *Employment Taxes* link under *Businesses Topics*.

Federal law requires you, as an employer, to withhold taxes from your employees' pay. Each time you pay wages, you must withhold - or take out of your employees' pay - certain amounts for federal income tax, social security tax, and Medicare tax. You must also withhold Additional Medicare Tax from wages you pay to an employee in excess of \$200,000 in a calendar year. Under the withholding system, taxes withheld from your employees are credited to your employees in payment of their tax liabilities.

Federal law also requires you to pay any liability for the employer's portion of social security tax and Medicare tax. This portion of social security tax and Medicare tax is not withheld from employees.

If you have household employees working in your private home on your farm operated for a profit, they are not considered to be farm employees. To report social security tax, Medicare tax, Additional Medicare Tax, and federal income tax withholding on the wages of household employees, you may either:

- File Schedule H (Form 1040), Household Employment Taxes, with your Form 1040, or
- Include the wages with your farm employees' wages on Form 943.

If you paid wages to a household employee in a home that is not on a for-profit farm, you must report the taxes on Schedule H (Form 1040). If you paid wages to other nonfarm workers, do not report these on Form 943. Taxes on wages paid to nonfarm workers are reported on Form 941 or 941-SS, Employer's QUARTERLY Federal Tax Return, or Form 944, Employer's ANNUAL Federal Tax Return. See Publication 926, Household Employer's Tax Guide, for more information about household employees.

Who Must File

File Form 943 if you paid wages to one or more farmworkers and the wages were subject to social security and Medicare taxes or federal income tax withholding under the tests discussed below. For more

information on farmworkers and wages, see Pub. 51 (Circular A).

The \$150 Test or the \$2,500 Test

All cash wages that you pay to farmworkers are subject to social security and Medicare taxes and federal income tax withholding for any calendar year for which you meet either of the tests listed below.

- You pay an employee cash wages of \$150 or more in a year for farmwork.
- The total (cash and noncash) wages that you pay to all farmworkers is \$2,500 or more.

If the \$2,500-or-more test for the group is not met, the \$150-or-more test for an individual still applies.

Exceptions. Special rules apply to certain hand-harvest laborers who receive less than \$150 in annual cash wages. For more information, see section 4 of Pub. 51 (Circular A).

When To File

For 2013, file Form 943 by January 31, 2014. However, if you made deposits on time in full payment of the taxes due for the year, you may file the return as late as February 10, 2014.

Final Return

If you stop paying wages during the year and do not expect to pay wages again, file a final return for 2013. Be sure to mark the box above line 1 on the form indicating that you do not have to file returns in the future. If you later become liable for any of the taxes, notify the IRS.

Employer Identification Number (EIN)

If you do not have an EIN, you may apply for one online. Go to IRS.gov and click on the *Apply for an EIN Online* link under *Tools*. You may also apply for an EIN by calling 1-800-829-4933, or you can fax or mail Form SS-4, Application for Employer Identification Number, to the IRS. If you have not received your EIN by the due date of Form 943, write "Applied For" and the date you applied in this entry space.

Forms W-2 and W-3

By January 31, 2014, give Form W-2 to each employee who was working for you at the end of 2013. If an employee stops working for you before the end of the year, give him or her Form W-2 any time after employment ends but no later than January 31 of the following year. If the employee asks you for Form W-2, give him or her the completed form within 30 days of the request or the last wage payment, whichever is later.

Compensation paid to H-2A visa holders. Report compensation of \$600 or more paid to foreign agricultural workers who entered the country on H-2A visas in box 1 of Form W-2. Compensation paid to H-2A workers for agricultural labor performed in connection with H-2A visas is not subject to social security and Medicare taxes, and therefore should not be reported as wages subject to social security tax (line 2), Medicare tax (line 4), or Additional Medicare Tax withholding (line 6) on Form 943,

and should not be reported as social security wages (box 3) or Medicare wages (box 5) on Form W-2.

An employer is not required to withhold federal income tax from compensation it pays to an H-2A worker for agricultural labor performed in connection with this visa unless the worker asks for withholding and the employer agrees. In this case, the worker must give the employer a completed Form W-4. Federal income tax withheld is reported on Form 943, line 8, and in box 2 of Form W-2. These reporting rules apply when the H-2A worker provides his or her taxpayer identification number (TIN) to the employer. For the rules relating to backup withholding and reporting when the H-2A worker does not provide a TIN, see the Instructions for Form 1099-MISC and the Instructions for Form 945.

Filing on paper forms. By February 28, 2014, send Copy A of all Forms W-2 with Form W-3, Transmittal of Wage and Tax Statements, to the Social Security Administration (SSA) if you are filing less than 250 paper Forms W-2. The mailing address can be found on Form W-3 under *Where To File Paper Forms*. If you are required to file 250 or more Forms W-2, you must file them electronically unless the IRS granted you a waiver. Even if you are required to file less than 250 Forms W-2, we encourage you to take advantage of electronic filing.

Filing electronically. Visit the SSA's Employer W-2 Filing Instructions & Information website at www.socialsecurity.gov/employer for information about filing Forms W-2 electronically. If you file electronically, the due date is March 31, 2014. The SSA no longer accepts any form of magnetic media for wage reporting. The SSA prepares Form W-3 based on your electronically filed Form W-2; a separate Form W-3 is not needed.

Where To File

Find the state of your legal residence, principal place of business, office, or agency in the table that follows. Send your return to the address listed for your location.

Note. Where you file depends on whether or not you are including a payment. Be sure to use the correct address.

If you are in . . .		Without a payment . . .	With a payment . . .
Connecticut	New Jersey	Department of the Treasury	Internal Revenue Service
Delaware	New York	Treasury	Service
District of Columbia	North Carolina	Internal Revenue Service	P.O. Box 804523 Cincinnati, OH 45280-4523
Florida	Ohio	Cincinnati, OH	45280-4523
Georgia	Pennsylvania	Cincinnati, OH	45280-4523
Illinois	Rhode Island	45999-0008	
Indiana	South Carolina		
Kentucky	Tennessee		
Maine	Vermont		
Maryland	Virginia		
Massachusetts	West Virginia		
Michigan	Wisconsin		
New Hampshire			

If you are in . . .		Without a payment . . .	With a payment . . .
Alabama	Missouri	Department of the Treasury	Internal Revenue Service
Alaska	Montana	Treasury	Service
Arizona	Nebraska	Internal Revenue Service	P.O. Box 37943 Hartford, CT 06176-7943
Arkansas	Nevada	Service	
California	New Mexico	Ogden, UT 84201-0008	
Colorado	North Dakota		
Hawaii	Oklahoma		
Idaho	Oregon		
Iowa	South Dakota		
Kansas	Texas		
Louisiana	Utah		
Minnesota	Washington		
Mississippi	Wyoming		

No legal residence or principal place of business in any state:	Internal Revenue Service P.O. Box 409101 Ogden, UT 84409	Internal Revenue Service P.O. Box 37943 Hartford, CT 06176-7943
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If you are filing Form 943 for an exempt organization or government entity (federal, state, local, or Indian tribal government), use the following addresses regardless of your location:	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0008	Internal Revenue Service P.O. Box 37943 Hartford, CT 06176-7943
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Reconciliation of Form 943 to Forms W-2 and W-3

Certain amounts reported on Form 943 for 2013 should agree with the Form W-2 totals reported on the 2013 Form W-3. The amounts from Form 943 that should agree with the related boxes on Form W-3 are: federal income tax withheld (line 8 and box 2), social security wages (line 2 and box 3), and Medicare wages (line 4 and box 5). If the amounts do not agree, you may be contacted by the IRS or the SSA. For more information, see section 11 of Pub. 51 (Circular A). Keep all records that show why the totals do not match.

Depositing Taxes

If your total taxes after adjustments (line 11) are less than \$2,500 for the year, you can pay the tax due with your return if you file on time. If your total taxes after adjustments are \$2,500 or more for the year, you must make deposits by electronic funds transfer throughout the year in accordance with your deposit schedule. There are two deposit schedules—monthly or semiweekly—for determining when you must deposit. Before the beginning of each calendar year, you must determine which of the two deposit schedules you must use. See section 7 of Pub. 51 (Circular A) for information and rules concerning federal tax deposits and to determine your status as a monthly or semiweekly schedule depositor.

Penalties and Interest

You can avoid paying penalties and interest if you do all of the following.

- Deposit or pay your taxes when they are due.
- File your fully completed Form 943 on time.
- Report your tax liability accurately.
- Submit valid checks for tax payments.
- Furnish accurate Forms W-2 to employees.
- File Form W-3 and Copies A of Form W-2 with the SSA on time and accurately.

Penalties and interest are charged on taxes paid late and returns filed late at a rate set by law. See sections 7 and 8 of Pub. 51 (Circular A) for details.

If you receive a notice about a penalty after you file this return, reply to the notice with an explanation and we will determine if you meet reasonable-cause criteria. **Do not** attach an explanation when you file your return.

Use Form 843, Claim for Refund and Request for Abatement, to request abatement of assessed penalties or interest. Do not request abatement of assessed penalties or interest on Form 943 or Form 943-X.



If federal income, social security, and Medicare taxes that must be withheld (that is, trust fund taxes) are not withheld or are not paid to the United States Treasury, the trust fund recovery penalty may apply. The penalty is 100% of the unpaid trust fund tax. This penalty may apply to you if these unpaid taxes cannot be immediately collected from the employer or business. The trust fund recovery penalty may be imposed on all persons who are determined by the IRS to be responsible for collecting, accounting for, and paying over these taxes, and who acted willfully in not doing so. See section 7 of Pub. 51 (Circular A) for more information.

Specific Instructions

Line 1. Number of Agricultural Employees

Enter the number of agricultural employees on your payroll during the pay period that included March 12, 2013. Do not include household employees, persons who received no pay during the pay period, pensioners, or members of the Armed Forces.

An entry of 250 or more on line 1 indicates that you must file Forms W-2 electronically. Call the SSA at 1-800-772-6270 or visit the SSA's Employer W-2 Filing Instructions & Information website at www.socialsecurity.gov/employer for more information about filing electronically.

Line 2. Total Wages Subject to Social Security Tax

Enter the total cash wages subject to social security tax that you paid to your employees for farmwork during the calendar year. Enter the amount before deductions. Cash wages include checks, money orders, etc. Do not include the value of noncash items, such as food or lodging, or pay for services other than farmwork. See *Purpose of Form 943*, earlier, for household employee information. See section 3 of Pub. 51 (Circular A) for information on taxable wages.

For 2013, the rate of social security tax on taxable wages is 6.2% (.062) for the employer and 6.2% (.062) for the employee or 12.4% (.124) for both. Do not report an employee's social security wages over \$113,700 for 2013. If you, as a qualifying employer, receive an approved Form 4029, Application for Exemption From Social Security and Medicare Taxes and Waiver of Benefits, from one or more of your employees, write "Form 4029" to the right of the entry space.

Line 3. Social Security Tax

Multiply line 2 by 12.4% (.124) and enter the result on line 3.

Line 4. Total Wages Subject to Medicare Tax

Enter the total cash wages subject to Medicare tax that you paid to your employees for farmwork during the calendar year. Enter the amount before deductions. Do not include the value of noncash items, such as food or lodging, or pay for services other than farmwork. There is no limit on the amount of wages subject to Medicare tax. If you, as a qualifying employer, receive an approved Form 4029 from one or more of your employees, write "Form 4029" to the right of the entry space.

Line 5. Medicare Tax

Multiply line 4 by 2.9% (.029) and enter the result on line 5.

Line 6. Total Wages Subject to Additional Medicare Tax Withholding

Enter all wages that are subject to Additional Medicare Tax withholding. You are required to begin withholding Additional Medicare Tax in the pay period in which you pay wages in excess of \$200,000 to an employee and continue to withhold it each pay period until the end of the calendar year. Additional Medicare Tax is only imposed on the employee. There is no employer share of Additional Medicare Tax. All wages that are subject to Medicare tax are subject to Additional Medicare Tax withholding if paid in excess of the \$200,000 withholding threshold.

For more information on what wages are subject to Medicare tax, see the chart, *Special Rules for Various Types of Services and Payments*, in section 15 of Pub. 15 (Circular E). For more information on Additional Medicare Tax, visit IRS.gov and enter "Additional Medicare Tax" in the search box.

Line 7. Additional Medicare Tax Withholding

Multiply line 6 by 0.9% (.009) and enter the result on line 7.

Line 8. Federal Income Tax Withheld

Enter federal income tax withheld on wages paid to your employees. Generally, you must withhold federal income tax from employees from whom you withhold social security and Medicare taxes. See sections 5 and 13 of Pub. 51 (Circular A) for more information on withholding rules.

Line 9. Total Taxes Before Adjustments

Add the total social security tax (line 3), Medicare tax (line 5), Additional Medicare Tax withholding (line 7), and federal income tax withheld (line 8). Enter the result on line 9.

Line 10. Current Year's Adjustments to Taxes

Use line 10 to:

- Adjust for rounding of fractions of cents, or
- Adjust for the uncollected employee share of social security and Medicare taxes on third-party sick pay or group-term life insurance premiums paid for former employees. See section 9 in Pub. 51 (Circular A).

Use a minus sign (if possible) to show a decrease to the amounts reported on lines 3, 5, or 7. Otherwise, use parentheses.

Adjustment for fractions of cents. If there is a small difference between total taxes after adjustments (line 11) and total deposits (line 14), it may be caused by rounding to the nearest cent each time you computed payroll. This rounding occurs when you figure the amount of social security and Medicare taxes to be withheld from each employee's wages. If the fractions of cents adjustment is the only entry on line 10, write "Fractions Only" on the dotted line to the left of the entry space for line 10.

Adjustment for sick pay. Enter the adjustment for the employee share of social security and Medicare taxes that were withheld and deposited by your third-party sick pay payer with regard to sick pay paid by the third-party. These wages should be included on line 2, line 4, and, if the withholding threshold is met, line 6.

Increases and decreases in tax liability. Because any amount shown on line 10 increases or decreases your tax liability, the adjustment must also be included on your Monthly Summary of Federal Tax Liability on Form 943 (line 17) or Form 943-A, Agricultural Employer's Record of Federal Tax Liability. For details on how to report adjustments on the Monthly Summary of Federal Tax Liability, see the instructions for line 17. For details on how to report adjustments on Form 943-A (for use by semiweekly depositors only), see the Form 943-A instructions.

Line 11. Total Taxes After Adjustments

Combine lines 9 and 10; enter the result on line 11.

Line 12. Total Deposits

Enter your total Form 943 deposits for the year, including any overpayment that you applied from filing Form 943-X and any overpayment that you applied from your 2012 return.

Line 13a. COBRA Premium Assistance Payments

Enter 65% of the COBRA premiums for assistance eligible individuals. Take the COBRA premium assistance credit on this line only after the assistance eligible individual's 35% share of the premium has been paid. For COBRA coverage provided under a self-insured plan, COBRA premium assistance is treated as having been made for each assistance eligible individual who pays 35% of the COBRA premium. Do not include the assistance eligible individual's 35% of the premium in the amount entered on this line. For more information on the COBRA premium

assistance credit, visit IRS.gov and enter "COBRA" in the search box.



The amount reported on line 13a is treated as a deposit of taxes on the first day of your return period and must not be used to adjust line 17 or Form 943-A.

Line 13b. Number of Individuals Provided COBRA Premium Assistance on Line 13a

Enter the total number of individuals provided COBRA premium assistance payments reported on line 13a. Count each assistance eligible individual who paid a reduced COBRA premium during the year as one individual, whether or not the reduced premium was for insurance that covered more than one assistance eligible individual. For example, if the reduced COBRA premium was for coverage for a former employee, spouse, and two children, you would include one individual in the number entered on line 13b for the premium assistance. Further, each individual is reported only once per year. For example, an assistance eligible individual who made monthly premium payments would only be reported as one individual.

Line 15. Balance Due

If line 11 is more than line 14, enter the difference on line 15. Otherwise, see *Overpayment* below. You do not have to pay if line 15 is under \$1. Generally, you should show a balance due on line 15 only if your total taxes after adjustments for the year (line 11) is less than \$2,500. However, see section 7 of Pub. 51 (Circular A) regarding payments made under the accuracy of deposits rule.

You may pay the amount shown on line 15 using EFTPS, credit card, debit card, check, money order, or electronic funds withdrawal (EFW). **Do not** use a credit card or debit card to pay taxes that were required to be deposited. For more information on electronic payment options, visit the IRS website at www.irs.gov/e-pay.

If you pay by EFTPS, credit card, or debit card, file your return using the *Without a payment* address under *Where To File*, earlier. **Do not** file Form 943-V, Payment Voucher.

If you pay by check or money order, make it payable to "United States Treasury." Enter your EIN, Form 943, and the tax period on your check or money order. Complete Form 943-V and enclose with Form 943.



If you did not make deposits as required and instead pay the taxes with Form 943, you may be subject to a penalty.

Line 16. Overpayment

If line 14 is more than line 11, enter the difference on line 16. **Never make an entry on both lines 15 and 16.**

If you deposited more than the correct amount for the year, you can have the overpayment refunded or applied to your next return by checking the appropriate box on line 16. Check only one box on line 16. If you do not check either box or if you check both boxes, generally we will

apply the overpayment to your account. We may apply your overpayment to any past due tax account that is shown in our records under your EIN.

If line 16 is under \$1, we will send you a refund or apply it to your next return only if you ask us in writing to do so.

Line 17. Monthly Summary of Federal Tax Liability

This is a summary of your yearly tax liability, not a summary of deposits made. If line 11 is less than \$2,500, **do not** complete line 17 or Form 943-A.

Complete line 17 only if you were a **monthly schedule depositor** for the entire year and line 11 is \$2,500 or more. The amount entered on line 17M must equal the amount reported on line 11. See section 7 of Pub. 51 (Circular A) for details on the deposit rules. You are a monthly schedule depositor for the calendar year if the amount of your "Total taxes after adjustments" reported for the lookback period is not more than \$50,000. The lookback period is the second calendar year preceding the current calendar year. For example, the lookback period for 2014 is 2012.



If you were a semiweekly schedule depositor during any part of the year, do not complete line 17. Instead, complete Form 943-A.

Reporting adjustments on line 17. If your net adjustment during a month is negative and it exceeds your total liability for the month, do not enter a negative amount for the month. Instead, enter "-0-" for the month and carry over the unused portion of the adjustment to the next month.

Third-Party Designee

If you want to allow an employee, a paid tax preparer, or another person to discuss your Form 943 with the IRS, check the "Yes" box in the "Third-Party Designee" section. Then tell us the name, phone number, and the five-digit personal identification number (PIN) of the specific person to speak with—not the name of the firm who prepared your tax return. The designee may choose any five numbers as his or her PIN.

By checking "Yes," you authorize the IRS to talk to the person you named (your designee) about any questions we may have while we process your return. You also authorize your designee to do all of the following.

- Give us any information that is missing from your return.
- Call us for information about processing your return.
- Respond to certain IRS notices that you have shared with your designee about math errors and return preparation. The IRS will not send notices to your designee.

You are not authorizing your designee to bind you to anything (including additional tax liability) or to otherwise represent you before the IRS. If you want to expand your designee's authorization, see Pub. 947, Practice Before the IRS and Power of Attorney.

The authorization will automatically expire 1 year from the due date (without regard to extensions) for filing your Form 943. If you or your designee wants to terminate the

authorization, write to the IRS office for your locality using the *Without a payment* address under *Where To File*, earlier.

Who Must Sign (Approved Roles)

Form 943 must be signed as follows:

- **Sole proprietorship**—The individual who owns the business.
- **Corporation (including a limited liability company (LLC) treated as a corporation)**—The president, vice president, or other principal officer duly authorized to sign.
- **Partnership (including an LLC treated as a partnership) or unincorporated organization**—A responsible and duly authorized partner, member, or officer having knowledge of its affairs.
- **Single member LLC treated as a disregarded entity for federal income tax purposes**—The owner of the LLC or a principal officer duly authorized to sign.
- **Trust or estate**—The fiduciary.

Form 943 may also be signed by a duly authorized agent of the taxpayer if a valid power of attorney has been filed.

Alternative signature method. Corporate officers or duly authorized agents may sign Form 943 by rubber stamp, mechanical device, or computer software program. For details and required documentation, see Rev. Proc. 2005-39. You can find Rev. Proc. 2005-39 on page 82 of Internal Revenue Bulletin 2005-28 at www.irs.gov/irb/2005-28_IRB/ar16.html.

Paid Preparer Use Only

A paid preparer must sign Form 943 and enter the information requested in the *Paid Preparer Use Only* section if the preparer was paid to prepare Form 943 and is not an employee of the filing entity. Paid preparers must sign paper returns with a manual signature. The preparer must give you a copy of the return in addition to the copy to be filed with the IRS.

If you are a paid preparer, enter your Preparer Tax Identification Number (PTIN) in the space provided. Include your complete address. If you work for a firm, enter the firm's name and the EIN of the firm. You can apply for a PTIN online or by filing Form W-12, IRS Paid Preparer Tax Identification Number (PTIN) Application and Renewal. For more information about applying for a PTIN online, visit the IRS website at www.irs.gov/ptin. You cannot use your PTIN in place of the EIN of the tax preparation firm.

Generally, do not complete this section if you are filing Form 943 as a reporting agent and have a valid Form 8655, Reporting Agent Authorization, on file with the IRS. However, a reporting agent must complete this section if the reporting agent offered legal advice, for example, advising the client on determining whether its workers are employees or independent contractors for federal tax purposes.

Privacy Act and Paperwork Reduction Act Notice.

We ask for the information on Forms 943, 943-A, and 943-V to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle C, Employment Taxes, of the Internal

Revenue Code imposes employment taxes on wages and provides for income tax withholding. These forms are used to report the amount of taxes that you owe. Section 6011 requires you to provide the requested information if the tax applies to you. Section 6109 requires you to provide your identification number. If you fail to provide this information in a timely manner, or provide false or fraudulent information, you may be subject to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires us to disclose this information to others as described in the Code. We may disclose your tax information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws. We may also

disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file these forms will vary depending on individual circumstances. The estimated average time for **Form 943** is: Recordkeeping, 10 hr., 45 min.; Learning about the law or the form, 30 min.; Preparing and sending the form to the IRS, 42 min. The estimated average time for **Form 943-A** is: Recordkeeping, 6 hr., 42 min.; Preparing and sending the form to the IRS, 6 min. The estimated average time for **Form 943-V** is 14 min. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from www.irs.gov/formspubs. Click on *More Information* and then click on *Comment on Tax Forms and Publications*. Or you can write to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send Form 943 to this address. Instead, see *Where To File*, earlier.
