

# 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 basis, or if your tax liability on any day is \$100,000 or more. Show tax liability here, not deposits. (The IRS gets deposit data from depository tax payments.)

| 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                                   |  |    | 15                                   |  | 30 |
|                                      |  | 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 |                                      |  |    |
| <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 depository tax payments. Do not report wages paid to nonfarm workers on this form. Wages paid to nonfarm workers are reported on **Form 941**, Employer's Quarterly Federal Tax Return.

**Who must file.** Semiweekly schedule depositors are required to complete and attach Form 943-A to **Form 943**, Employer's Annual Tax Return for Agricultural Employees. Monthly schedule depositors who accumulate \$100,000 or more on any day (after which they become a semiweekly schedule depositor) must also complete and attach 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) is less than \$1,000 (\$500 for 1998).

## Specific Instructions

Attach this form (or a statement giving the same information) to Form 943 if you are required to deposit under the semiweekly schedule depositor rules, or if you become a semiweekly schedule depositor because you accumulate a liability of \$100,000 or more. If you use this form, do not complete line 15 on Form 943.

The total tax liability for the year (line M) must equal net taxes on Form 943 (line 11). If not, you may be charged a

| 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 |                                      |  |    |                                      |  | 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> |  |    |                                      |  |    |                                      |  |    |

penalty. The dates and amounts of your deposits are obtained from depository tax payments.

For each month of the year, show the amount of tax liability accrued on a daily basis. Accruals occur on each payday. 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,** for more information.

