

Employer's Annual Federal Tax Return for Agricultural Employees

OMB No. 1545-0035

▶ See separate Instructions for Form 943 for information on completing this return.

2001

Enter state code for state in which deposits were made **only** if different from state in address to the right (see page 2 of instructions).

If you do not have to file returns in the future, check here

Name (as distinguished from trade name)

The xyz company

Calendar year
2001

Employer identification number

12-3456777

Trade name, if any

Ace Plumbing and Electrical of Texas

Address (number and street)

P.O. Box 123

City, state, and ZIP code

LittleTown, Texas 78654-1234

If address is different from prior return, check here.

T	
FF	
FD	
FP	
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1	Number of agricultural employees employed in the pay period that includes March 12, 2001	1	0
2	Total wages subject to social security tax (see separate instructions)	2	95,319 62
3	Social security tax (multiply line 2 by 12.4% (.124))	3	11,819 63
4	Total wages subject to Medicare tax (see separate instructions)	4	95,319 62
5	Medicare tax (multiply line 4 by 2.9% (.029))	5	2,764 27
6	Federal income tax withheld (see separate instructions)	6	7,587 73
7	Total taxes before adjustments (add lines 3, 5, and 6)	7	22,171 63
8	Adjustment to taxes (see separate instructions)	8	-0 06
9	Total taxes (line 7 as adjusted by line 8)	9	22,171 57
10	Advance earned income credit (EIC) payments made to employees, if any (see separate instructions)	10	0 00
11	Net taxes (subtract line 10 from line 9)	11	22,171 57
12	Total deposits for 2003, including overpayment applied from 2002	12	22,171 57
13	Balance due (subtract line 12 from line 11). (see separate instructions)	13	0 00
14	Overpayment. If line 12 is more than line 11, enter here ▶ \$		

- All filers: If line 11 is less than \$2,500, do not complete line 15 or Form 943-A.
- Semiweekly schedule depositors: Complete Form 943-A and check here
- Monthly schedule depositors: Complete line 15 and check here

15 Monthly Summary of Federal Tax Liability. (Do not complete if you were a semiweekly schedule depositor.)

Deposit period ending	Tax liability for month	Deposit period ending	Tax liability for month	Deposit period ending	Tax liability for month
A January 31	17,675 75	F June 30	0 00	K November 30	0 00
B February 28	4,495 82	G July 31	0 00	L December 31	0 00
C March 31	0 00	H August 31	0 00	M Total liability for year (add lines A through L)	22,171 57
D April 30	0 00	I September 30	0 00		
E May 31	0 00	J October 31	0 00		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see separate instructions)? Yes. Complete the following. No.

Designee's name ▶ Phone no. ▶ () Personal identification number (PIN) ▶

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.

Signature ▶ Print Your Name and Title ▶ Date ▶

For Privacy Act and Paperwork Reduction Act Notice, see page 4 of separate instructions. ▼ DETACH HERE ▼ Cat. No. 11252K Form **943 2001**

Payment Voucher

2001

▶ Use this voucher when making a payment with your return.

Do not send cash and do not staple your payment to this voucher. Make your check or money order payable to the "United States Treasury." Be sure to enter your employer identification number (EIN), "Form 943," and **2001** on your payment.

1 Enter your employer identification number (EIN). 12-3456777	2 Enter the amount of your payment. ▶ Dollars Cents
	3 Enter your business name (individual name for sole proprietors). The xyz company
	Enter your address. P.O. Box 123
	Enter your city, state, and ZIP code. LittleTown, Texas 78654-1234

Agricultural Employer's Record of Federal Tax Liability

▶ **File with Form 943.**

Name (as shown on Form 943) <p style="margin: 0;">The xyz company</p>	Employer identification number <p style="margin: 0;">12-3456777</p>
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You must complete this form if you are required to deposit on a semiweekly schedule, or if your tax liability during any month is \$100,000 or more. Show tax liability here, not deposits. (The IRS gets deposit data from FTD coupons or EFTPS.)

A. Daily Tax Liability—January			B. Daily Tax Liability—February			C. Daily Tax Liability—March		
1	16		1	16		1	16	
2	17	4,492.79	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	4,495.82		7	22	
8	23		8	23		8	23	
9	24	4,670.33	9	24		9	24	
10	25	4,334.70	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	4,177.93		31			31	
A Total liability for month ▶ 17,675.75			B Total liability for month ▶ 4,495.82			C Total liability for month ▶ 0.00		

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			31			31	
D Total liability for month ▶ 0.00			E Total liability for month ▶ 0.00			F Total liability for month ▶ 0.00		

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 the deposit coupons (Forms 8109) or from the Electronic Federal Tax Payment System (EFTPS). Do not report taxes on wages paid to nonfarm workers on this form. Taxes on wages paid to nonfarm workers are reported on **Form 941**, Employer's Quarterly Federal Tax Return.

Caution. Form 943-A is used by the IRS to determine if you have timely deposited your Form 943 tax liabilities. If you are a semiweekly schedule depositor and fail to properly complete and file Form 943-A with Form 943, the IRS will

not be able to process your return and will have to contact you for the missing information.

Who must file. Semiweekly schedule depositors are required to complete and file Form 943-A with **Form 943**, Employer's Annual Tax Return for Agricultural Employees. Monthly schedule depositors who accumulate \$100,000 or more during any month (after which they become semiweekly schedule depositors) must also complete and file 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) are less than \$2,500.

Note. If you use this form, do not complete line 15 on Form 943.

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			
G Total liability for month ▶		0.00	H Total liability for month ▶		0.00	I Total liability for month ▶		0.00

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						
J Total liability for month ▶		0.00	K Total liability for month ▶		0.00	L Total liability for month ▶		0.00
M Total tax liability for year (add lines A through L) ▶								22,171.57

Specific Instructions

The total tax liability for the year (line M) must equal net taxes on Form 943 (line 11).

Each numbered entry space corresponds to dates during the year. Report your tax liabilities on this form corresponding to the dates of each wage payment, **not** to when payroll liabilities are accrued. 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 (Pub. 51), for more information.

Adjustments. Semiweekly schedule depositors must take into account on Form 943-A adjustments to correct prior year returns (reported on line 8 of Form 943). If the adjustment was made to correct an **underreported liability** in a prior year, report the adjustment on the entry space corresponding to the date the error was discovered.

If the adjustment corrects an **overreported liability** in a prior year, use the adjustment amount as a credit to offset current year tax liabilities until it is used up. For example, Employer A discovered on January 12 that it overreported social security tax on a prior year Form 943 by \$10,000. It paid wages on January 5, 12, 19, and 26, and had a \$5,000 tax liability for each of those pay dates. In column A (for January), Employer A must report \$5,000 on line 5. The adjustment for the \$10,000 overreported tax liability is used to offset the January 12 and 19 tax liabilities, so these two \$5,000 tax liabilities are not reported on Form 943-A and are not deposited. The \$5,000 tax liability for January 26 must be reported on line 26 of column A. See Circular A for more information on reporting adjustments to correct errors on prior year returns.

