

Agricultural Employer's Record of Federal Tax Liability

Name as shown on Form 943	Employer identification number
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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 FTD coupons.)

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			14		29
15		30	15			15		30
		31						31
Total liability for month A ▶			Total liability for month B ▶			Total liability for month C ▶		
I Total for quarter (add lines A, B, and C) ▶								

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			
Total liability for month D ▶			Total liability for month E ▶			Total liability for month F ▶		
II Total for quarter (add lines D, E, and F) ▶								

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 the information. We need it to ensure that you 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:

Recordkeeping9 hr., 20 min.
Preparing and sending the form to the IRS9 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 1993.—A new method of determining deposit requirements for Federal employment taxes takes effect in 1993. Under the new method, there are two categories of depositors: monthly and semiweekly. In general, a depositor's category is determined for each calendar year based on the depositor's liability for Federal employment taxes during a "lookback period." The lookback period is the second calendar year preceding the current calendar year. For example,

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			
Total liability for month G ▶			Total liability for month H ▶			Total liability for month I ▶		
III Total for quarter (add lines G, H, and I) ▶								

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
Total liability for month J ▶			Total liability for month K ▶			Total liability for month L ▶		
IV Total for quarter (add lines J, K, and L) ▶								
V Total for year (add lines I, II, III, and IV). (Enter here and on line M on Form 943.) . . . ▶								

the lookback period of calendar year 1993 is calendar year 1991. See **Who Must File and Specific Instructions** below for more details.

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 payment) on a daily basis. **DO NOT** show Federal tax deposits here. Deposit information is obtained from the FTD coupons (Form 8109). 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 depositors are required to complete and attach Form 943-A to **Form 943**, Employer's Annual Tax Return for Agricultural

Employees. Monthly depositors who accumulate \$100,000 or more on any day (after which they become a semiweekly depositor) must also complete and attach Form 943-A. Do not file this form if you are a monthly depositor for the entire year.

Specific Instructions

Attach this form (or a statement giving the same information) to Form 943 if you are required to deposit in accordance with the semiweekly depositor rules, or if you become a semiweekly depositor due to an accumulation of tax liability of \$100,000 or more. If you use this form, do not complete lines **A** through **L** on Form 943. Write the total of tax liability for the year (Form 943-A, line V) on line M of Form 943.

The total tax liability for the year (line V) must equal net taxes on Form 943 (line 11). If not, you may be charged a penalty. The dates and amounts of your deposits are obtained from your Federal tax deposit coupons.

For each month of the year, show the amount of tax liability accrued on a daily basis. Enter the monthly totals on lines **A, B, C, D, E, F, G, H, I, J, K, and L**. Enter the quarterly totals on lines **I, II, III, and IV**. Enter the total for the year on line **V** and on line **M** of Form 943.

See **Deposit Rules** on page 4 of Form 943 and in section 8 of **Circular A**, Agricultural Employer's Tax Guide, for more information.