

The type and rule above prints on all proofs including departmental reproduction proofs. MUST be removed before printing.

Approved for TPCC Chairperson  
"AS CORRECTED."  
Gerald P. Fournier  
December 10, 2008

cumulative changes reference checked

2008

CHANGED



Department of the Treasury  
Internal Revenue Service

# Instructions for Form 943

on Monday through Friday

## Employer's Annual Federal Tax Return for Agricultural Employees

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

### What's New added

**Social security wage base for 2009.** The maximum amount of wages subject to the social security tax for 2009 is \$106,800. Stop withholding social security tax after an employee reaches this amount.

**Disregarded entities and qualified subchapter S subsidiaries (QSubs).** The IRS has published final regulations (Treasury Decision 9356) under which QSubs and eligible single-owner disregarded entities are treated as separate entities for employment tax purposes. The final regulations do not apply until January 1, 2009. For more information, see Disregarded entities and qualified subchapter S subsidiaries in Pub. 15 (Circular E), Employer's Tax Guide.

**Credit card payments.** Employers can pay the balance due shown on Form 943 by credit card. **Do not** use a credit card to make federal tax deposits. For more information on paying your taxes with a credit card, visit the IRS website at [www.irs.gov](http://www.irs.gov) and click on the *electronic IRS* link.

**New Employment Tax Adjustment Process in 2009.** If you discover an error on a previously filed Form 943 after December 31, 2008, make the correction using new Form 943-X, Adjusted Employer's Annual Federal Tax Return for Agricultural Employees. Currently, taxpayers make corrections to Form 943 using Form 941c that is filed once a year with Form 943. Form 943-X is a stand-alone form, meaning taxpayers can file Form 943-X when an error is discovered, rather than waiting until the end of the year to file Form 941c with Form 943. For more information, get the instructions for Form 943-X or visit the IRS website at [www.irs.gov](http://www.irs.gov).

### Reminders moved from "What's New"

**Correcting Form 943.** If you discover an error in 2008 on a previously filed Form 943, make the correction using the 2008 Form 943 and attach Form 941c, Supporting Statement to Correct Information. For example, in October 2008, you discover that you underreported \$10,000 in social security and Medicare wages on your 2007 Form 943. Correct the error by showing \$1,530 (15.3% × \$10,000) on line 8 of your 2008 Form 943 and attaching a completed Form 941c. For details, see *Line 8—Adjustment to taxes* on page 3.

**Electronic payment.** Now, more than ever before, businesses can enjoy the benefits of paying their federal taxes electronically. Whether you rely on a tax professional or handle your own taxes, IRS offers you convenient programs to make paying taxes easier.

Spend less time and worry on taxes and more time running your business. Use Electronic Federal Tax Payment System (EFTPS) to your benefit. To learn more about EFTPS, visit [www.eftps.gov](http://www.eftps.gov) or call EFTPS Customer Service at 1-800-555-4477.

You may be required to use EFTPS. See *How To Deposit—Electronic deposit requirement (EFTPS)* in section 7 of Pub. 51 (Circular A).

**How to get forms and publications.** You can get most IRS forms and publications by visiting the IRS website at [www.irs.gov](http://www.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 to order FTD coupons (Forms 8109) and for answers to your questions about completing Form 943, tax deposit rules, or obtaining an employer identification number (EIN).

### Photographs of Missing Children

The Internal Revenue Service 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.** Use Form 943 to report federal income tax withheld and employer and employee social security and Medicare taxes on wages paid to farmworkers.

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, Medicare, 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 941/941-SS, Employer's QUARTERLY Federal Tax Return, or Form 944/944-SS, Employer's ANNUAL Federal Tax Return. See Pub. 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 that you meet either of these tests:

- 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 2008, file Form 943 by February 2, 2009. 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, 2009.

**Paid preparers are required to sign Form 943.** A paid preparer must sign Form 943 and provide the information requested in the "Paid Preparer's Use Only" section if the preparer was paid to prepare Form 943 and is not an employee of the filing entity. The preparer must give you a copy of the return in addition to the copy to be filed with the IRS.

**Final return.** If you stop paying wages during the year and do not expect to pay wages again, file a final return for 2008. 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.

**Forms W-2 and W-3.** By February 2, 2009, give Form W-2 to each employee who was working for you at the end of 2008. 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.

**Filing on paper forms.** By March 2, 2009, send Copy A of all Forms W-2 with Form W-3 to the Social Security Administration (SSA) if you are filing less than 250 paper forms. The mailing address can be found on Form W-3 under *Where to file*.

**Filing electronically.** Visit the SSA's Employer W-2 Filing Instructions and Information website at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer) for information about electronic filing of Forms W-2. If you file electronically, the due date is March 31, 2009. SSA no longer accepts any form of magnetic media for wage reporting.

**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 Internal Revenue
Delaware	New York	Treasury Service
District of Columbia	North Carolina	Internal Revenue Service
Georgia	Ohio	P.O. Box 804523
Illinois	Pennsylvania	Cincinnati, OH
Indiana	Rhode Island	45280-4523
Kentucky	South Carolina	
Maine	Tennessee	
Maryland	Vermont	
Massachusetts	Virginia	updated addresses - see record of actions on assignment
Michigan	West Virginia	
New Hampshire	Wisconsin	
Alabama	Missouri	Department of the Internal Revenue
Alaska	Montana	Treasury Service
Arizona	Nebraska	Internal Revenue Service
Arkansas	Nevada	P.O. Box 105085
California	New Mexico	Atlanta, GA
Colorado	New Mexico	30348-5085
Florida	North Dakota	Ogden, UT
Hawaii	Oklahoma	84201-0008
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 105274 Atlanta, GA 30348-5274
---	---	--

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 105085 Atlanta, GA 30348-5085
---	---	--

**Reconciliation of Form 943 to Forms W-2 and W-3.** Certain amounts reported on Form 943 for 2008 should agree with the Form W-2, Wage and Tax Statement totals reported on the 2008 Form W-3, Transmittal of Wage and Tax Statements. The amounts from Form 943 that should agree with the related boxes on Form W-3 are: federal income tax withheld (line 6

versus box 2), social security wages (line 2 versus box 3), Medicare wages (line 4 versus box 5), and advance earned income credit payments (line 10 versus box 9). If the totals do not agree, the IRS or SSA may require you to explain any differences and correct any errors. Keep all records that show why the totals do not match. For more information, see section 12 of Pub. 51 (Circular A).

**Depositing taxes.** If your net taxes (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 net taxes are \$2,500 or more for the year, you must deposit your tax liabilities throughout the year in accordance with your deposit schedule using EFTPS or by making a deposit at an authorized financial institution using Form 8109, Federal Tax Deposit Coupon. 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.** There are penalties for filing a return late and for paying or depositing taxes late, unless there is reasonable cause. There are also penalties for failure to (a) furnish Forms W-2 to employees and file copies with the SSA and (b) deposit taxes when required. See Pub. 51 (Circular A) for more information. In addition, there are penalties for willful failure to file returns and pay taxes when due, for filing false returns, and submitting bad checks. Interest is charged on taxes paid late at the rate set by law.



*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.*

**Preprinted name, EIN, and address.** If your preprinted name, EIN, or address on Form 943 is not correct, cross it out and type or print the correct information. However, do not change any of the preprinted information on your Form 943-V, Payment Voucher.

**Zero Wage return.** If you received a preprinted Form 943 in the mail from the IRS and are not required to file because you paid no wages subject to social security or Medicare tax and withheld no federal income tax, write "NONE" on line 11, sign the return, and file it with the IRS. If you will not have to file Form 943 in the future, also check the box above line 1 at the left of your name and address.

## Specific Instructions

**State code.** If you made your deposits by FTD coupon (Form 8109) or by using an EFTPS bank account in a state other than that shown in your address on Form 943, enter the state code for the state where you made deposits or initiated EFTPS transfers in the box provided in the upper-left corner of Form 943. Use the two-letter United States Postal Service state abbreviation as the state code. Enter the code "MU" in the state code box if you deposit in more than one state. If you deposit in the same state as shown in your address, do not make an entry in this box.

**Line 1—Number of agricultural employees.** Enter the number of agricultural employees on your payroll during the pay period that included March 12, 2008. 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 and Information website at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer) for more information on electronic filing requirements. SSA no longer accepts magnetic media submissions of wage information.

**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 (a) the value of noncash items such as food or lodging, or (b) pay for services other than farmwork. See *Purpose of form* on page 1 for household employee information. See section 3 of Pub. 51 (Circular A) for information on taxable wages. Do not report an employee's social security wages over \$102,000 for 2008. 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 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 (a) the value of noncash items such as food or lodging, or (b) 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 6—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 8—Adjustment to taxes.** Use line 8 to:

- Adjust for rounding of fractions of cents.
- Adjust for the uncollected employee share of social security and Medicare taxes on (a) third-party sick pay or (b) group-term life insurance premiums paid for former employees. See section 9 in Pub. 51 (Circular A).
- Correct errors in social security and Medicare taxes reported on a prior year return.
- Correct an administrative error in reporting federal income tax withholding on a prior year return. 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 or 5. Otherwise, use parentheses.

**Current year adjustment, fractions of cents.** If there is a small difference between net taxes (line 11) and total deposits (line 12), 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 tax to be withheld from each employee's wages. If the fractions of cents adjustment is the only entry on line 8, write "Fractions Only" on the dotted line to the left of the entry space for line 8.

**Prior year adjustments.** Prior year adjustments include errors in social security and Medicare taxes reported on a previously filed return. If you report both an underpayment and an overpayment, show only the difference.



For errors discovered after 2008, make corrections to a previously filed Form 943 on Form 943-X.

Because any amount shown on line 8 increases or decreases your tax liability, the adjustment must also be included on your Monthly Summary of Federal Tax Liability on Form 943 (line 15) 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 15 below. For details on how to report adjustments on Form 943-A (for use by semiweekly depositors only), see the instructions for Form 943-A.

Explain any prior year adjustments on Form 941c, Supporting Statement To Correct Information, or attach a statement that shows the same information. Enter on Form 941c or include in the statement the total wages for all of your employees as previously reported and as corrected. Do not file Form 941c (or statement) separately from Form 943.

If you are adjusting an employee's social security or Medicare wages for a prior year, you must also file Form W-2c, Corrected Wage and Tax Statement, and Form W-3c, Transmittal of Corrected Wage and Tax Statements, with the Social Security Administration. You can get these from the IRS by calling 1-800-829-3676.

**Federal income tax adjustments.** Generally, you cannot adjust amounts reported as federal income tax withheld in a prior calendar year unless it is to correct an administrative error. An administrative error occurs if the amount that you entered on the return is not the amount that you actually withheld. See section 9 of Pub. 51 (Circular A) for details.

**Line 9—Total taxes.** Combine lines 7 and 8; enter the result on line 9.

**Line 10—Advance earned income credit (EIC) payments made to employees.** Employees who are eligible can receive advance earned income credit (EIC) payments with their wages by giving you Form W-5, Earned Income Credit Advance Payment Certificate, annually. For more information, see sections 6 and 14 of Pub. 51 (Circular A).

**Line 12—Total deposits.** Enter the total amount deposited for the year, including any overpayment from 2007, as shown in your records.

**Line 13—Balance due.** You do not have to pay if line 13 is under \$1. Generally, you should show a balance due on line 13 only if your net tax liability 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 13 using EFTPS, a credit card, or a check or money order. Do not use a credit card to pay taxes that were required to be deposited. For more information on paying your taxes with a credit card visit the IRS website at [www.irs.gov](http://www.irs.gov) and click on the *electronic IRS link*.

If you pay by EFTPS or credit card, file your return using the *Without a payment* address on page 2 under *Where to file Your File?* and do not file Form 943-V, Payment Voucher.

If you pay by check or money order, make it payable to the *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 fail to make deposits as required and instead pay the taxes with Form 943, you may be subject to a penalty.

INSERT a comma.

**Line 14—Overpayment.** If you deposited more than the correct amount for the year, you can have the overpayment refunded or applied to your next return.



If line 14 is under \$1, we will send you a refund or apply it to your next return only on written request.

**Line 15—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 15 or Form 943-A.

Complete line 15 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 15M 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 Form 943 taxes (line 9) 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 2009 is 2007.

The type and rule above prints on all proofs including departmental reproduction proofs. **MUST** be removed before printing.

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.

conformed to Form 941 instructions



If you were a semiweekly schedule depositor during any part of the year, do not complete line 15. Instead, complete Form 943-A.

**Reporting adjustments on line 15.** If your net adjustment during a month is negative (for example, correcting an overreported liability in a prior period) 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.

For example, Pine Tree Farm discovered on February 6, 2008, that it overreported social security tax on its 2007 Form 943 by \$2,500. Its Form 943 taxes for the first 3 months of 2008 were: January—\$2,000; February—\$2,000; and March—\$2,000. Pine Tree Farm should complete line 15 by entering “2,000” on line A, “-0-” on line B, and “1,500” on line C.

The prior period adjustment (\$2,500) offsets the \$2,000 liability for February and the excess \$500 must be used to offset the March liabilities. Since the error was not discovered until February, it does not affect January liabilities reported on line A.

**Paid preparers must sign paper returns with a manual signature.**



For errors discovered after 2008, adjustments made on new Form 943-X are not reported on line 15.

**Additional information.** Pub. 51 (Circular A) has information that you may need about social security, Medicare, federal unemployment (FUTA), withheld federal income taxes, and the advance earned income credit. It includes tables showing the federal income tax to withhold from an employee’s wages.

**Third-Party Designee.** If you want to allow any individual, corporation, firm, organization, or partnership to discuss your 2008 Form 943 with the IRS, check the “Yes” box in the Third-Party Designee section of the return. Also, enter the name, phone number, and any five numbers that the designee chooses as his or her personal identification number (PIN). The authorization applies only to the tax form upon which it appears.

By checking the “Yes” box, you are authorizing the IRS to speak with the designee to answer any questions relating to the information reported on your tax return. You are also authorizing the designee to:

- Exchange information concerning your tax return with the IRS and
- Request and receive written tax return information relating to your tax return including copies of specific notices, correspondence, and account transcripts.

You are not authorizing the designee to receive any refund check, bind you to anything (including additional tax liability), or otherwise represent you before the IRS. If you want to expand the designee’s authorization or desire automatic issuances of copies of notices, see Pub. 947, Practice Before the IRS and Power of Attorney.

The Third-Party Designee authorization is substantially equivalent to Form 8821, Tax Information Authorization, but automatically expires one year from the due date (without regard to extensions) for filing your 2008 Form 943. If you or your designee desire to terminate the authorization, a written statement conveying your wish to revoke the authorization should be submitted to the IRS service center where the return was processed. Use the address for *Where to file (without a payment)* on page 2.

**Who must sign.** 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 act.
- **Partnership** (including an LLC treated as a partnership) or **unincorporated organization**—A responsible and duly authorized member or officer having knowledge of its affairs.
- **Single member LLC treated as a disregarded entity**—The owner of the LLC.
- **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/pub/irs-irbs/irb05-28.pdf](http://www.irs.gov/pub/irs-irbs/irb05-28.pdf).

**Paid preparers.** A paid preparer must sign Form 943 and enter the information requested in the Paid Preparer’s Use Only section if the preparer was paid to prepare Form 943 and is not an employee of the filing entity. 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, write your SSN or your Preparer Tax Identification Number (PTIN) in the space provided. Include your complete address. If you work for a firm, write the firm’s name and the EIN of the firm. You can apply for a PTIN using Form W-7P, Application for Preparer Tax Identification Number. You cannot use your PTIN in place of the EIN of the tax preparation firm.

Generally, do not complete the paid preparers 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.

**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, including 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 employer identification number (EIN). If you fail to provide this information in a timely manner, you may be subject to penalties and interest. Section 6109 also requires paid preparers to provide their identifying number.

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 Code section 6103. However, section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information 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., 31 min.; Learning about the law or the form, 40 min.; Preparing the form, 1 hr., 47 min.; Copying, assembling, and sending the form to the IRS, 16 min. The estimated average time for **Form 943-A** is: Recordkeeping, 8 hr., 22 min.; Preparing and sending the form to the IRS, 8 min. The estimated average time for **Form 943-V** is 20 min. If you have comments concerning the accuracy of these time estimates or suggestions for making these forms simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send Form 943 to this address. Instead, see *Where to file* on page 2.

(comma) and U.S. commonwealths and possessions to administer