

## Agricultural Employer's Record of Federal Tax Liability

▶ Go to [www.irs.gov/Form943A](http://www.irs.gov/Form943A) for the latest information.  
▶ File with Form 943 or Form 943-X.

\_\_\_\_\_  
Calendar Year

Name (as shown on Form 943)

Employer identification number (EIN)

You must complete this form if you're a semiweekly schedule depositor or became one because your accumulated tax liability during any month was \$100,000 or more. Show tax liability here, not deposits. (The IRS gets deposit data from electronic funds transfers.) Don't change your current year tax liability by adjustments reported on any Forms 943-X.

January Tax Liability			February Tax Liability			March Tax Liability		
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>		

April Tax Liability			May Tax Liability			June Tax Liability		
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>		

July Tax Liability			August Tax Liability			September Tax Liability		
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>		

October Tax Liability			November Tax Liability			December Tax Liability		
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>								

## Future Developments

For the latest information about developments related to Form 943-A and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form943A](http://www.irs.gov/Form943A).

## What's New

**Adjusting tax liability for the qualified small business payroll tax credit for increasing research activities.** For 2017 and subsequent years, you must account for any qualified small business payroll tax credit for increasing research activities that you reported on Form 943, line 12, when reporting your liabilities on Form 943-A. The total liability for the year must equal Form 943, line 13. Failure to account for the amount reported on Form 943, line 12, may cause Form 943-A to report more than the total taxes after adjustments and credits reported on Form 943, line 13.

The qualified small business payroll tax credit for increasing research activities applies to the employer share of social security tax on wages paid in the quarter that begins after the income tax return electing the credit has been filed. In completing Form 943-A, you take into account the payroll tax credit against your liability for the employer share of social security tax starting with the first payroll payment of the quarter that includes payments of wages to your employees that are subject to social security tax. Don't reduce your daily tax liability reported on Form 943-A below zero. For more information, see the line 17 instructions in the Instructions for Form 943.

## Reminders

**Reporting prior period adjustments.** Prior period adjustments are reported on Form 943-X, Adjusted Employer's Annual Federal Tax Return for Agricultural Employees or Claim for Refund, and aren't taken into account when figuring the tax liability for the current year.

When you file Form 943-A with your Form 943, don't change your current year tax liability by adjustments reported on any Forms 943-X.

**Amended Form 943-A.** If you have been assessed a failure-to-deposit (FTD) penalty, you may be able to file an amended Form 943-A. See *Correcting Previously Reported Tax Liability*, later.

## General Instructions

**Purpose of form.** Use Form 943-A to report your tax liability (federal income tax withheld plus both employee and employer social security and Medicare taxes). Your tax liability is based on the dates wages were paid. Don't show federal tax deposits here.

Don't report taxes on wages paid to nonfarm workers on this form. Taxes on wages paid to nonfarm workers are reported on Form 941/941-SS, Employer's QUARTERLY Federal Tax Return, or Form 944, Employer's ANNUAL Federal Tax Return. Don't attach Form 943-A to your Form 941/941-SS or Form 944. Instead, use Schedule B (Form 941) or Form 945-A, Annual Record of Federal Tax Liability (with Form 944).

**Caution:** The IRS uses Form 943-A to determine if you have timely deposited your Form 943 tax liabilities. If you're a semiweekly schedule depositor and you don't properly complete and file Form 943-A with Form 943, the IRS may propose an "averaged" FTD penalty. See *Deposit Penalties* in section 7 of Pub. 51, Agricultural Employer's Tax Guide, for more information.

**Who must file.** Semiweekly schedule depositors must complete and file Form 943-A with Form 943. Monthly schedule depositors who accumulate \$100,000 or more of tax liability on any day of a calendar month become semiweekly schedule depositors on the next day and remain so for at least the remainder of the year and for the next year, and must also complete and file Form 943-A for the entire year. Don't file Form 943-A if you were a monthly schedule depositor for the entire year or if your total taxes after adjustments and credits for the year (Form 943, line 13) are less than \$2,500.

**Note:** If you use Form 943-A, don't complete Form 943, line 17.

**When to file.** File Form 943-A with your Form 943 every year when Form 943 is due. See the Instructions for Form 943 for due dates.

## Specific Instructions

**Enter your business information.** Carefully enter your employer identification number (EIN) and name at the top of the form. Make sure that they exactly match the name of your business and the EIN that the IRS assigned to your business and also agree with the name and EIN shown on the attached Form 943 or Form 943-X.

**Calendar year.** Enter the calendar year of the Form 943 or Form 943-X to which Form 943-A is attached.

**Enter your tax liability by month.** Enter your tax liabilities in the spaces that correspond to the dates you paid wages to your employees, not the date payroll liabilities were accrued or deposits were made. The total tax liability for the year (line M) must equal total taxes after adjustments and credits on Form 943 (line 13). 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.

For example, if your payroll period ended on December 31, 2016, and you paid the wages for that period on January 7, 2017, you would:

- Go to January on Form 943-A filed with your 2017 Form 943, and
- Enter your tax liability on line 7 because line 7 represents the seventh day of the month.



*Make sure you have checked the appropriate box below line 16 of Form 943 to show that you're a semiweekly schedule depositor.*

Here are some additional examples.

- Cedar Co. is a semiweekly schedule depositor. Cedar Co. accumulated a federal tax liability of \$3,000 on its January 11 and January 25 paydays. In the January column, Cedar Co. must enter \$3,000 on lines 11 and 25.
- Fir Co. is a semiweekly schedule depositor who paid wages in October, November, and December on the last day of the month. On December 24, 2017, Fir Co. also paid its employees year-end bonuses (subject to employment taxes). Because Fir Co. is a semiweekly schedule depositor, it must record employment tax liabilities on Form 943-A.

Month	Lines for dates wages were paid
October	line 31 (payday, last day of the month)
November	line 30 (payday, last day of the month)
December	lines 24 (bonus paid) + 31 (payday, last day of the month)

- Elm Co. is a new business and monthly schedule depositor for 2017. Elm Co. pays wages every Friday. Elm Co. incurred a \$2,000 employment tax liability on October 6, 2017. Elm Co. incurred a \$110,000 tax liability on October 13, 2017, and on every subsequent Friday during 2017. Under the deposit rules, employers become semiweekly schedule depositors on the day after any day they accumulate \$100,000 or more of tax liability in a deposit period.

Because Elm Co. had an accumulated tax liability of \$112,000 on October 13, 2017, it became a semiweekly schedule depositor on October 14, 2017, and must complete Form 943-A and file it with Form 943. No entries should be made on Form 943, line 17, even though Elm Co. was a monthly schedule depositor until October 14, 2017.

Month	Lines for dates wages were paid	Amount to record
October	line 6	\$2,000
October	lines 13, 20, 27	\$110,000
November	lines 3, 10, 17, 24	\$110,000
December	lines 1, 8, 15, 22, 29	\$110,000

See section 7 of Pub. 51 for more information.

## Correcting Previously Reported Tax Liability

**Semiweekly schedule depositors.** If you have been assessed an FTD penalty and you made an error on Form 943-A and the correction won't change the total liability you reported on Form 943-A, you may be able to reduce your penalty by filing an amended Form 943-A.

**Example.** You reported a tax liability of \$3,000 on January 1. However, the liability was actually for March. Prepare an amended Form 943-A showing the \$3,000 liability on March 1. Also, you must enter the liabilities previously reported for the year that didn't change. Write "Amended" at the top of Form 943-A. The IRS will refigure the penalty and notify you of any change in the penalty.

**Monthly schedule depositors.** You can file Form 943-A if you have been assessed an FTD penalty and you made an error on the monthly tax liability section of Form 943. When completing Form 943-A for this situation, only enter the monthly totals. The daily entries aren't required.

**Where to file.** File your amended Form 943-A, or, for monthly schedule depositors, your original Form 943-A at the address provided in the penalty notice you received. If you're filing an amended Form 943-A, you don't have to submit your original Form 943-A.

### Form 943-X

You may need to file an amended Form 943-A with Form 943-X to avoid or reduce an FTD penalty.

**Tax decrease.** If you're filing Form 943-X, you can file an amended Form 943-A with Form 943-X if both of the following apply.

1. You have a tax decrease.
2. You were assessed an FTD penalty.

File your amended Form 943-A with Form 943-X. The total liability reported on your amended Form 943-A must equal the corrected amount of tax reported on Form 943-X. If your penalty is decreased, the IRS will include the penalty decrease with your tax decrease.

**Tax increase—Form 943-X filed timely.** If you're filing a timely Form 943-X showing a tax increase, don't file an amended Form 943-A, unless you were assessed an FTD penalty caused by an incorrect, incomplete, or missing Form 943-A. Don't include the tax increase reported on Form 943-X on an amended Form 943-A you file.

**Tax increase—Form 943-X filed late.** If you owe tax and are filing Form 943-X late, that is, after the due date for Form 943 for the year in which you discovered the error, you must file an amended Form 943-A with the Form 943-X. Otherwise, the IRS may assess an "averaged" FTD penalty.

The total tax reported on line M of Form 943-A must match the corrected tax after adjustments and credits (Form 943, line 13 (line 11 for calendar years 2013–2016)), combined with any correction reported on Form 943-X, line 15 for the year, less any previous abatements and interest-free tax assessments.

**Note:** Form 943-X, line 15, which is referenced above, will change to line 16 on the February 2018 revision of Form 943-X.