

2021

Employer's Annual Federal Tax Return for Agricultural Employees

▶ Go to www.irs.gov/Form943 for instructions and the latest information.

Type
or
Print

DRAFT AS OF

August 25, 2021

DO NOT FILE

If address is different from prior return, check here ▶

Type or Print	Name (as distinguished from trade name)	Employer identification number (EIN)
	Trade name, if any	
	Address (number and street)	
	City or town, state or province, country, and ZIP or foreign postal code	
	If you don't have to file returns in the future, check here ▶ <input type="checkbox"/>	

1	Number of agricultural employees employed in the pay period that includes March 12, 2021 ▶	1	
2	Wages subject to social security tax*	2	
a	Qualified sick leave wages*	2a	
b	Qualified family leave wages*	2b	
3	Social security tax (multiply line 2 by 12.4% (0.124))	3	
a	Social security tax on qualified sick leave wages (multiply line 2a by 6.2% (0.062))	3a	
b	Social security tax on qualified family leave wages (multiply line 2b by 6.2% (0.062))	3b	
4	Wages subject to Medicare tax	4	
5	Medicare tax (multiply line 4 by 2.9% (0.029))	5	
6	Wages subject to Additional Medicare Tax withholding	6	
7	Additional Medicare Tax withholding (multiply line 6 by 0.9% (0.009))	7	
8	Federal income tax withheld	8	
9	Total taxes before adjustments. Add lines 3, 3a, 3b, 5, 7, and 8	9	
10	Current year's adjustments	10	
11	Total taxes after adjustments (line 9 as adjusted by line 10)	11	
12a	Qualified small business payroll tax credit for increasing research activities. Attach Form 8974	12a	
b	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	12b	
c	Nonrefundable portion of employee retention credit	12c	
d	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021	12d	
e	Nonrefundable portion of COBRA premium assistance credit	12e	
f	Number of individuals provided COBRA premium assistance <input type="text"/>		
g	Total nonrefundable credits. Add lines 12a, 12b, 12c, 12d, and 12e	12g	
13	Total taxes after adjustments and nonrefundable credits. Subtract line 12g from line 11	13	

*Include taxable qualified sick and family leave wages for leave taken after March 31, 2021, on line 2. Use lines 2a and 2b **only** to report wages paid for leave taken before April 1, 2021.

You MUST complete all three pages of Form 943 and SIGN it.

Next ▶

14a	Total deposits for 2021, including overpayment applied from a prior year and Form 943-X	14a		
b	Reserved for future use	14b		
c	Reserved for future use	14c		
d	Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	14d		
e	Refundable portion of employee retention credit	14e		
f	Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021	14f		
g	Refundable portion of COBRA premium assistance credit	14g		
h	Total deposits and refundable credits. Add lines 14a, 14d, 14e, 14f, and 14g	14h		
i	Total advances received from filing Form(s) 7200 for the year	14i		
j	Total deposits and refundable credits less advances. Subtract line 14i from line 14h	14j		
15	Balance due. If line 13 is more than line 14j, enter the difference and see the instructions . . . ▶	15		
16	Overpayment. If line 14j is more than line 13, enter the difference . . . ▶	16		
Check one: <input type="checkbox"/> Apply to next return. <input type="checkbox"/> Send a refund.				

- **All filers:** If line 13 is less than \$2,500, **don't** complete line 17 or Form 943-A.
- **Semiweekly schedule depositors:** Complete Form 943-A and check here
- **Monthly schedule depositors:** Complete line 17 and check here

17 Monthly Summary of Federal Tax Liability. (Don't complete if you were a semiweekly schedule depositor.)					
	Tax liability for month			Tax liability for month	
A January			F June		
B February			G July		
C March			H August		
D April			I September		
E May			J October		
			K November		
			L December		
			M Total liability for year (add lines A through L)		

18	Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021	18		
19	Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021	19		
20	Qualified wages for the employee retention credit	20		
21	Qualified health plan expenses for the employee retention credit	21		

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22	Qualified sick leave wages for leave taken after March 31, 2021	22	
23	Qualified health plan expenses allocable to qualified sick leave wages reported on line 22	23	
24	Amounts under certain collectively bargained agreements allocable to qualified sick leave wages reported on line 22	24	
25	Qualified family leave wages for leave taken after March 31, 2021	25	
26	Qualified health plan expenses allocable to qualified family leave wages reported on line 25	26	
27	Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on line 25	27	
28	If you're eligible for the employee retention credit in the third quarter solely because your business is a recovery startup business, enter the total of any amounts included on lines 12c and 14e for the third quarter	28	
29	If you're eligible for the employee retention credit in the fourth quarter solely because your business is a recovery startup business, enter the total of any amounts included on lines 12c and 14e for the fourth quarter	29	

Third-Party Designee Do you want to allow another person to discuss this return with the IRS? See the 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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature **Date**

Print your name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN		Phone no.	
Firm's address				

Form 943-V, Payment Voucher

Purpose of Form

Complete Form 943-V if you're making a payment with Form 943. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

Making Payments With Form 943

To avoid a penalty, make your payment with your 2021 Form 943 **only if**:

- Your total taxes after adjustments and nonrefundable credits for the year (Form 943, line 13) are less than \$2,500 and you're paying in full with a timely filed return, or
- You're a monthly schedule depositor making a payment in accordance with the Accuracy of Deposits Rule. See section 7 of Pub. 51 for details. In this case, the amount of your payment may be \$2,500 or more.

Otherwise, you must make deposits by electronic funds transfer. See section 7 of Pub. 51 for deposit instructions. Don't use Form 943-V to make federal tax deposits.



Use Form 943-V when making any payment with Form 943. However, if you pay an amount with Form 943 that should've been deposited, you may be subject to a penalty. See Deposit Penalties in section 7 of Pub. 51.

Specific Instructions

Box 1—Employer identification number (EIN). If you don't have an EIN, you may apply for one online by visiting the IRS website at www.irs.gov/EIN. You may also apply for an EIN by faxing or mailing Form SS-4 to the IRS. If you haven't received your EIN by the due date of Form 943, write "Applied For" and the date you applied in this entry space.

Box 2—Amount paid. Enter the amount paid with Form 943.

Box 3—Name and address. Enter your name and address as shown on Form 943.

- Enclose your check or money order made payable to "United States Treasury." Be sure to enter your EIN, "Form 943," and "2021" on your check or money order. Don't send cash. Don't staple Form 943-V or your payment to Form 943 (or to each other).

- Detach Form 943-V and send it with your payment and Form 943 to the address provided in the Instructions for Form 943.

Note: You must also complete the entity information above line 1 on Form 943.



▼ Detach Here and Mail With Your Payment and Form 943. ▼



Form **943-V**

Department of the Treasury
Internal Revenue Service

Payment Voucher

OMB No. 1545-0035

► Don't staple this voucher or your payment to Form 943.

2021

1 Enter your employer identification number (EIN).

2 Enter the amount of your payment . . . ►
Make your check or money order payable to "United States Treasury"

Dollars

Cents

3 Enter your business name (individual name if sole proprietor).

Enter your address.

Enter your city or town, state or province, country, and ZIP or foreign postal code.