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Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](#) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

**Agricultural Employer's Record of
Federal Tax Liability**

► Information about Form 943-A and its instructions is at www.irs.gov/form943a.
► 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 are required to deposit on a semiweekly schedule or if your 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.) **DO NOT change your 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
A Total liability for month ►		B Total liability for month ►		C Total liability for month ►	

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		
D Total liability for month ►		E Total liability for month ►		F Total liability for month ►	

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			

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

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

J Total liability for month ▶ **K** Total liability for month ▶ **L** Total liability for month ▶

M Total tax liability for year (add lines A through L) ▶

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.

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 are not taken into account when figuring the tax liability for the current year.

When you file Form 943-A with your Form 943, **do not** change your 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). Do not show federal tax deposits here.

Do not report taxes on wages paid to nonfarm workers on this form. Taxes on wages paid to nonfarm workers are reported on Form 941/941-SS, Employer's QUARTERLY Federal Tax Return, or Form 944, Employer's ANNUAL Federal Tax Return. Do not 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. IRS uses Form 943-A to determine if you have timely deposited your Form 943 tax liabilities. If you are a semiweekly schedule depositor and you do not properly complete and file Form 943-A with Form 943, the IRS may propose an "averaged" failure-to-deposit penalty. See *Deposit Penalties* in section 7 of Pub. 51 (Circular A), 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 during any month become semiweekly schedule depositors on the next day and must also complete and file Form 943-A. **Do not** file Form 943-A if you were a monthly schedule depositor for the entire year or if your total taxes after adjustments for the year (Form 943, line 11) are less than \$2,500.

Note. If you use Form 943-A, do not 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.

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 deposits were made. The total tax liability for the year (line M) must equal total taxes after adjustments on Form 943 (line 11). 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.

For example, if your payroll period ended on December 31, 2013, and you **paid** the wages for that period on January 7, 2014, you would:

- Go to January, 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 are a semiweekly schedule depositor.

Here are some additional examples.

• Employer A is a **semiweekly** schedule depositor. Employer A accumulated a federal tax liability of \$3,000 on its January 11 and January 25 paydays. In the January column, Employer A must enter \$3,000 on lines 11 and 25.

• Employer B is a **semiweekly** schedule depositor who paid wages in October, November, and December on the last day of the month. On December 24, 2014, Employer B also paid its employees year-end bonuses (subject to employment taxes). Because Employer B is a semiweekly schedule depositor, Employer B must record employment tax liabilities on Form 943-A.

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

• Employer C is a new business and **monthly** schedule depositor for 2014. Employer C pays wages every Friday. Employer C incurred a \$2,000 employment tax liability on 10/10/14. Employer C incurred a \$110,000 tax liability on 10/17/14 and on every subsequent Friday during 2014. 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 Employer C accumulated \$112,000 in tax liability on 10/17/14, Employer C became a semiweekly schedule depositor on the next day and must complete Form 943-A and file it with Form 943.

Month	Lines for dates wages were paid	Amount to record
October	line 10	\$2,000
October	lines 17, 24, 31	\$110,000
November	lines 7, 14, 21, 28	\$110,000
December	lines 5, 12, 19, 26	\$110,000

See *Depositing Taxes* in Pub. 51 (Circular A) for more information.

Correcting Previously Reported Tax Liability

Semiweekly schedule depositors. If you have been assessed a failure-to-deposit (FTD) penalty and you made an error on Form 943-A and the correction will not 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 did not 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 are not 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 are filing an amended Form 943-A, you do not have to submit your original Form 943-A.

Form 943-X

Tax decrease. If you are 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 are filing a timely Form 943-X showing a tax increase, do not file an amended Form 943-A, unless you were assessed an FTD penalty caused by an incorrect, incomplete, or missing Form 943-A. Do not 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, IRS may assess an “averaged” FTD penalty.

The total tax reported on line M of Form 943-A must match the corrected tax (Form 943, line 11 (line 9 for calendar years 2011 and 2012) combined with any correction reported on Form 943-X, line 15) for the year, less any previous abatements and interest-free tax assessments.

DO NOT FILE AS OF
October 14, 2014
DO NOT FILE