

Employer's Annual Tax Return for Agricultural Employees

OMB No. 1545-0035

1992

► For more information, see Circular A.
► For Paperwork Reduction Act Notice, see page 2.

Your name, address, employer identification number, and calendar year of return. (If not correct, please change.)

Name (as distinguished from trade name)

Calendar year

Trade name, if any

Employer identification number

Address and ZIP code

If address is different from prior return, check here

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If you do not have to file returns in the future, write "FINAL RETURN" here

1	Number of agricultural employees employed in the pay period that includes March 12, 1992	1	
2	Total wages subject to social security taxes (see instructions)	2	
3	Social security taxes (multiply line 2 by 12.4% (.124))	3	
4	Total wages subject to Medicare taxes (see instructions)	4	
5	Medicare taxes (multiply line 4 by 2.9% (.029))	5	
6	Federal income tax withheld (see instructions)	6	
7	Total taxes (add lines 3, 5, and 6)	7	
8	Adjustment to taxes, attach Form 941c (see instructions)	8	
9	Total taxes as adjusted (line 7 as adjusted by line 8)	9	
10	Advance earned income credit (EIC) payments, if any (see instructions on page 4)	10	
11	Net taxes (subtract line 10 from line 9)	11	
12	Total deposits for 1992, including any overpayment from 1991, as shown in your records	12	
13	Balance due (subtract line 12 from line 11—this should be less than \$500). Pay to Internal Revenue Service	13	
14	Overpayment, if line 12 is more than line 11, enter here \$		and check if to be: <input type="checkbox"/> Applied to next return, or <input type="checkbox"/> Refunded.

Check if you are a first-time 3-banking-day depositor (see deposit rules on page 4)

Record of Federal Tax Liability.—If your taxes for the year (line 11) are less than \$500, you do not have to complete this record. You may pay the taxes with Form 943 or deposit them by February 1, 1993. or more, do not use this schedule. Instead, complete and attach Form 943A. See rules (4) and (5) under **Deposit Rules** on page 4.

If your taxes for every month are less than \$3,000, show your tax liability next to the month. If your tax liability for any month is \$3,000 **The total tax liability for the year (line M) should equal net taxes (line 11).**

Deposit period ending	Tax liability for month	Deposit period ending	Tax liability for month	Deposit period ending	Tax liability for month
A January 31		F June 30		K November 30	
B February 29		G July 31		L December 31	
C March 31		H August 31		M Total liability for year (add lines A through L)	
D April 30		I September 30			
E May 31		J October 31			

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.

Signature ►

Print Your Name and Title ►

Date ►

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: **Recordkeeping** 9 hr., 34 min.; **Learning about the law or the form** 22 min.; **Preparing the form** 1 hr., 28 min.; **Copying, assembling, and sending the form to the IRS** 16 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 **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0035), Washington, DC 20503. **DO NOT** send the tax form to either of these offices. Instead, see **Where To File** below.

Social Security and Medicare Taxes.—The wage bases for the two parts of the social security tax (social security and Medicare) are different—\$55,500 for social security and \$130,200 for Medicare. As a result, you must report your employees' wages on two lines (lines 2 and 4) and figure the taxes separately (lines 3 and 5).

For 1992, social security tax rates are 6.2% and Medicare tax rates are 1.45% each for the employer and the employee. A 6.2% employee social security tax table and a 1.45% employee Medicare tax table are provided in **Circular A**, Agricultural Employer's Tax Guide.

Reconciliation of Forms 943 and W-3.—To reduce the discrepancies between amounts reported on Forms W-2, W-3, and 943—

1. Be sure the amounts on **Form W-3**, Transmittal of Income and Tax Statements, agree with the total amounts from **Forms W-2**, Wage and Tax Statement.

2. Reconcile Form W-3 with your annual Form 943 by comparing amounts reported for—

- Social security wages, social security tips, and Medicare wages and tips. The amounts may not match if, for example, you made adjustments for a prior year on Form 941c. In that case, the amounts reported in boxes 13 and 14 of Form W-3 should include Form 941c adjustments only for the current year. If the

Form 941c adjustments include amounts for a prior year, do not report those adjustments on the current year Forms W-2 and W-3.

- Social security and Medicare taxes. The amounts shown on the annual Form 943 including the current year adjustments should be approximately twice the amounts shown on Form W-3.

- Income tax withheld. These amounts may not agree if, for example, income tax withheld was reported on Forms 1099 or W-2G.

- Advance earned income credit.

As noted, amounts reported on Forms W-2, W-3, and 943 may not match for valid reasons. If they do not match, you should determine that the reasons are valid. Keep your reconciliation so you will have a record of why amounts did not match in case there are inquiries from the IRS or the SSA.

Additional Information.—Circular A has information you may need for social security tax, Medicare tax, Federal unemployment (FUTA) tax, and withheld income tax. It includes tables showing the social security tax, Medicare tax, and income tax to withhold from an employee's wages. Circular A is mailed to Form 943 filers each year in December.

Purpose of Form.—Use Form 943 to report income tax withheld and employer and employee social security and Medicare taxes on farmworkers. Also, use this form to report taxes on wages of household employees in a private home on a farm operated for profit. They are considered farm employees. If you paid taxable wages to an employee for services other than farmwork, do not include them on Form 943. Instead, use **Form 941**, Employer's Quarterly Federal Tax Return. If you paid wages for domestic services in your private, nonfarm home, use **Form 942**, Employer's Quarterly Tax Return for Household Employees.

See Circular A for more information concerning agricultural employment tax returns.

Who Must File.—File Form 943 if you paid to one or more farmworkers wages subject to social security and Medicare taxes or income tax withholding. For a definition of agricultural workers (farmworkers) and wages, see Circular A.

How To Determine if Social Security and Medicare Taxes Are Due and if the Wages Are Subject to Income Tax Withholding. The \$150 Test or the \$2,500 Test.—Employer and employee social security and Medicare taxes are due and the wages are subject to income tax withholding if you meet either test below.

- You pay an employee cash wages of \$150 or more in a calendar year for farmwork.
- You pay cash wages of \$2,500 or more to all of your farmworkers.

Exception: If you pay a farmworker less than \$150 in annual cash wages, those wages are not subject to social security and Medicare taxes even if you pay \$2,500 or more to all your farmworkers, if the farmworker:

- Is employed in agriculture as a hand harvest laborer,
- Is paid piece rates in an operation that is usually paid on a piece-rate basis in the region of employment,
- Commutes daily from his or her home to the farm, and
- Has been employed in agriculture less than 13 weeks in the preceding calendar year (1991).

The amounts you pay these seasonal farmworkers, however, count toward the \$2,500-or-more test for determining the social security and Medicare coverage of other farmworkers. If the \$2,500-or-more group test is not met, the \$150-or-more individual test still applies.

Social security and Medicare taxes apply to most payments of sick pay, including payments made by third parties such as insurance companies. For details, see **Circular E**, Employer's Tax Guide, and the instructions on Form W-3.

When To File.—For 1992, file Form 943 by February 1, 1993. However, if you made deposits on time in full payment of the taxes due for the year, you may take an additional 10 days from January 31 to file the return.

After you file your first return, we will send you a form every year. If you receive a form for a year in which you are not liable for filing, write "NONE" on line 11 and send the form back to the IRS.

If you stop paying wages during the year, file a final return for 1992. Be sure to fill in the line at the top. If you later become liable for any of the taxes, notify the IRS.

Where To File.—

If your legal residence, principal place of business, office, or agency is in	File with the Internal Revenue Service Center at
▼	▼
Florida, Georgia, South Carolina	Atlanta, GA 39901
New Jersey, New York (New York City and counties of Nassau, Rockland, Suffolk, and Westchester)	Holtsville, NY 00501

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▶ For more information, see Circular A.
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YOUR COPY Before filing the return, be sure to show on this copy your name, address, and employer identification number.

Name ▶ Employer identification number ▶

Address and ZIP code ▶

Sale or transfer of business.—If a business is sold or transferred by one employer to another, each must file a separate return. Such a transfer occurs, for example, if a sole proprietor forms a partnership or a corporation. Neither employer should report wages paid by the other employer. When a statutory merger or consolidation occurs, however, the continuing corporation's obligation to file a Form 943 and report wages is the same as if the continuing corporation and the dissolved corporation or corporations were one person.

If you do not have to file returns in the future, write "FINAL RETURN" here ▶

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If your taxes for every month are less than \$3,000, show your tax liability next to the month. If your tax liability for any month is \$3,000 **The total tax liability for the year (line M) should equal net taxes (line 11).**

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D April 30		I September 30			
E May 31		J October 31			

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.

Signature ▶ Print Your Name and Title ▶ Date ▶

New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA 05501
Illinois, Iowa, Minnesota, Missouri, Wisconsin	Kansas City, MO 64999
Delaware, District of Columbia, Maryland, Pennsylvania, Virginia	Philadelphia, PA 19255
Indiana, Kentucky, Michigan, Ohio, West Virginia	Cincinnati, OH 45999
Kansas, New Mexico, Oklahoma, Texas	Austin, TX 73301
Alaska, Arizona, California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201

California (all other counties), Hawaii	Fresno, CA 93888
Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee	Memphis, TN 37501
If you have no legal residence or principal place of business in any state	Philadelphia, PA 19255

Penalties and Interest.—There are penalties for filing a return late and paying or depositing taxes late, unless there is reasonable cause. If you are late, please attach an explanation to your return. There are also penalties for willful failure to (1) file returns and pay taxes when due, (2) give Form W-2 to employees, (3) keep records, and (4) for filing false returns or submitting bad checks. Interest is charged on taxes paid late at the rate set by law. See Circular A for more details.
Caution: If income, social security and Medicare taxes that must be withheld are not withheld or are not paid to the IRS, the 100% penalty may apply. The penalty is 100% of such unpaid taxes. This penalty may apply to you if

these unpaid taxes cannot be immediately collected from the employer or business.
The 100% 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 Circular A for more details.
Forms W-2 and W-3.—By February 1, 1993, give Form W-2 to each employee who was working for you at the end of 1992. 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. However, 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.
By March 1, 1993, send Copy A of all Forms W-2 with Form W-3 to the SSA Data Operations Center for your state. The addresses are in the instructions for Form W-3.
Filing on Magnetic Media.—If you prepare 250 or more W-2s in one year, you are required to

use magnetic media instead of filing Copy A of Form W-2. You can get the rules for reporting W-2 information on magnetic media from the Social Security Administration, P.O. Box 2317, Baltimore, MD 21235, Attn: Magnetic Media Group.

Specific Instructions

Line 1. Number of agricultural employees employed in the pay period that includes March 12, 1992.—Do not include household employees in your private nonfarm home, persons who receive no pay during the pay period, pensioners, or members of the Armed Forces.

Line 2. Total wages subject to social security taxes.—Show the total taxable cash wages you paid all your employees for farmwork in the calendar year. Do not include (a) the value of noncash items such as food or lodging or (b) pay for services other than farmwork. Report the full cash wages before tax was deducted. If you paid an employee more than \$55,500 in 1992, show only \$55,500 for that employee.

Line 4. Total wages subject to Medicare taxes.—Show the total taxable cash wages you paid all your employees for farmwork in the calendar year. Do not include (a) the value of noncash items such as food or lodging or (b) pay for services other than farmwork. Report the full cash wages before tax was deducted. If you paid an employee more than \$130,200 in 1992, show only \$130,200 for that employee.

Line 6. Federal income tax withheld.— Enter the income tax you withheld on wages paid to your employees.

Line 8. Adjustment to taxes.—Use line 8 to correct errors in social security and Medicare taxes reported on an earlier return or to correct errors in credits for overpayments of penalty or interest paid on tax for an earlier year. If you report both an underpayment and an overpayment, show only the difference. Because any amount shown on line 8 increases or decreases your tax liability, the adjustment must be included on your record of Federal tax liability on Form 943 or 943A. Your deposit requirements determine which liability report is used. Include the adjustment in the report entry area that corresponds with the date on which the error was found.

Except for fractions of cents or third-party sick pay, explain any amount on line 8 on **Form 941c, Statement To Correct Information Previously Reported on the Employer's Federal Tax Return**, or attach a statement that shows: (a) what the error was, (b) year in which the error was made and the amount of the error, (c) year in which you found the error, (d) that you repaid the employee tax or got each affected employee's written consent to this refund or credit, if the entry corrects an overcollection, and (e) if the entry corrects social security and Medicare taxes overcollected in an earlier year, that you got from the employee a written statement that he or she has not claimed and will not claim a refund or credit for the amount.

If you are adjusting an employee's social security wages, Medicare wages, or tax withheld for a prior year, you must also file **Form W-2c, Statement of Corrected Income and Tax Amounts**, and **Form W-3c, Transmittal of Corrected Income and Tax Statements**, with the social security office where you filed Forms W-2. You can get these from the IRS.

Enter on Form 941c or include in the statement the total wages for all your employees as previously reported and as corrected. DO NOT file Form 941c separately from Form 943. Form 941c is not an amended return, but is a statement providing necessary certification background information supporting

the adjustments on line 8 on Form 943. You can get Form 941c from the IRS.

Fraction of cents.—If there is a difference between the total tax on lines 3 or 5 and the total deducted from your employees' wages because of fractions of cents added or dropped in collecting the tax, report the difference on line 8. If this difference is the only entry, write "Fractions only" in the margin.

Line 9. Total taxes as adjusted.—Add line 7 to line 8 if reporting additional taxes. Subtract line 8 from line 7 if reducing taxes previously reported.

Line 10. Advance earned income credit (EIC) payments, if any.—Employees who are eligible can receive advance EIC payments with their wages by giving you **Form W-5, Earned Income Credit Advance Payment Certificate**, annually. For details, see Circular A.

Line 12. Total deposits for 1992.—Show the total amount deposited for the year, including any overpayment from 1991, as shown in your records.

Line 13. Balance due.—If you deposited all taxes when due for 1992, any balance on this line will be less than \$500. You may either deposit the balance or pay it with your return. Please write your EIN, "Form 943," and "1992" on your check.

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

Signature.—Please be sure to sign and date the return.

Deposit requirements.—In general, you must deposit employer and employee social security taxes and withheld income tax of \$500 or more with an authorized financial institution or a Federal Reserve bank (FRB). Do not send deposits to the IRS or you will be subject to a penalty. Include **Form 8109, Federal Tax Deposit Coupon**, with each deposit. Please follow the instructions in the Federal Tax Deposit Coupon Book when completing the coupons.

If you hand-deliver your deposit to an authorized depository on the due date, be sure to deliver it before the depository closes its business day. If you make your deposit with an FRB, it must be made with the one for your area. Also, it must be in a form of payment that the FRB considers to be an immediate credit item. If you need more information, contact an authorized depository or an FRB.

Deposit Rules

Warning: *The IRS is changing the deposit rules beginning on January 1, 1993. The changes were not complete at the time these instructions went to print. Therefore, the deposit rules contained in these instructions may not be correct for 1993 deposits. The IRS will issue supplemental information on the new deposit rules for 1993.*

The amount of taxes you owe (both shares of social security and Medicare taxes plus any income tax withheld minus advance EIC payments, if any) determines the frequency of deposits. You owe these taxes when you pay the wages, not when your payroll period ends. The rules below tell you how often to deposit taxes. For examples that illustrate these rules, see section 8 in Circular A.

If the due date for filing a return or making a tax deposit falls on Saturday, Sunday, or a legal holiday, you may file the return or make the deposit on the next business day.

Note: *An employer's deposit obligation is determined by the total amount of liability accumulated for the period and no longer by*

the total amount of undeposited taxes on hand at the close of such period.

Rule 1. Less than \$500 at the end of December.—If at the end of December your total tax liability for the year is less than \$500, you do not have to deposit the taxes. You may pay the taxes to the IRS with Form 943 or deposit them by January 31.

Rule 2. Less than \$500 at the end of any month except December.—If at the end of any month except December your total tax liability is less than \$500, you do not have to make a deposit. Carry the taxes over to the following month.

Rule 3. \$500 or more but less than \$3,000 at the end of any month.—If at the end of any month your total tax liability is \$500 or more but less than \$3,000, you must deposit the taxes within 15 days after the end of the month, unless the exception to rule 3 below applies.

Exception to rule 3.—If your tax liability is \$500 or more but less than \$3,000 at the end of a month during which you were already required to make a deposit of \$3,000 or more (because of rule 4 below), you do not have to deposit the taxes. Carry them over into the next month. Follow rules 3, 4, and 5 to determine when the next deposit is due.

Rule 4. \$3,000 or more but less than \$100,000 at the end of any eighth-monthly period.—Each month is divided into eight deposit periods (eighth-monthly periods) that end on the 3rd, 7th, 11th, 15th, 19th, 22nd, 25th, and last day of the month. If at the end of any eighth-monthly period your total tax liability is \$3,000 or more, deposit the taxes within 3 banking days after the end of that eighth-monthly period. If your tax liability is \$100,000 or more at the end or at any time during the eighth-monthly period, deposit the taxes on the next banking day as described in rule 5.

You will be considered to meet rule 4 if:

- You deposit at least 95% of the tax liability for the eighth-monthly period within 3 banking days after the end of the period, and

- You deposit any underpayment as follows:

- a. If the eighth-monthly period is in a month other than December, you deposit the underpayment with the first deposit that is required to be made after the 15th day of the following month.

- b. If the eighth-monthly period is in December, you deposit any underpayment of \$500 or more by January 31. (Any underpayment of less than \$500 can be paid with Form 943 as explained in rule 1.)

Exception to rule 4.—If this is the first time you are required to make a deposit within 3 banking days after the end of an eighth-monthly period, you may deposit the taxes by the 15th day of the next month (instead of within 3 banking days after the eighth-monthly period) if you meet all of the following conditions:

- You were not required to deposit taxes for any eighth-monthly period during the 4 preceding quarters.
- You were not required to deposit taxes for any eighth-monthly period during earlier months of this quarter.
- Your total undeposited taxes at the end of any eighth-monthly period during this month are less than \$10,000.

If you qualify for this exception to rule 4, check the box at the top of the Record of Federal Tax Liability and attach a statement showing your net taxes for each of the 4 preceding calendar quarters.

Rule 5. \$100,000 or more at any time during the eighth-monthly period.—See Circular A.