

**Form 943**

Department of the Treasury  
Internal Revenue Service

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

Go to [www.irs.gov/Form943](https://www.irs.gov/Form943) for instructions and the latest information.

OMB No. 1545-0029

**2025**



Form 943 (Rev.2025) Catalog Number 72181Y  
Department of the Treasury **Internal Revenue Service** [www.irs.gov](https://www.irs.gov)



Visit the Accessibility  
Page on [IRS.gov](https://www.irs.gov)

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Employer identification number (EIN)	<div></div> <div></div> - <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div>
Name (not your trade name)	<div></div>
Trade name (if any)	<div></div>
Address	<div></div>
	<div></div> <div></div> <div></div>
	<div></div> <div></div> <div></div>
	<div></div> <div></div> <div></div>
	<div></div> <div></div> <div></div>

If address is different from prior return, check here . . . . . ☐

If you don't have to file returns in the future, check here . . . . . ☐

**Aggregate Return Filers Only**

Type of filer (check one):

☐ Section 3504 Agent

☐ Certified Professional Employer Organization (CPEO)

☐ Other Third Party

1	Number of agricultural employees employed in the pay period that includes March 12, 2025 . . . . .	1	<div></div>
2	Wages subject to social security tax . . . . .	2	<div></div>
3	Social security tax (multiply line 2 by 12.4% (0.124)) . . . . .	3	<div></div>
4	Wages subject to Medicare tax . . . . .	4	<div></div>
5	Medicare tax (multiply line 4 by 2.9% (0.029)) . . . . .	5	<div></div>

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, 5, 7, and 8 . . . . .	9	.
10	Current year's adjustments . . . . .	10	.
11	Total taxes after adjustments (line 9 as adjusted by line 10) . . . . .	11	.
12	Qualified small business payroll tax credit for increasing research activities. Attach Form 8974 . . . . .	12	.
13	Total taxes after adjustments and nonrefundable credits. Subtract line 12 from line 11 .	13	.
14	Total deposits for 2025, including overpayment applied from a prior year and Form 943-X	14	.
15	Balance due. If line 13 is more than line 14, enter the difference and see the instructions .	15	.
16a	Overpayment. If line 14 is more than line 13, enter the difference	.	
16b	Check one: <input type="checkbox"/> Apply to next return. <input type="checkbox"/> Send a refund.		
16c	Routing number	<input type="text"/>	16d Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
16e	Account number	<input type="text"/>	

Name (not your trade name)	Employer identification number (EIN)
	—

- **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.)

17a	Jan.	17d	Apr.	17g	July	17j	Oct.
17b	Feb.	17e	May	17h	Aug.	17k	Nov.
17c	Mar.	17f	June	17i	Sept.	17l	Dec.
Total liability for year. Add lines 17a through 17l. Total must equal line 13.						17m	

**Third-Party Designee**

**Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS?** See the instructions for details.

☐ Yes. Designee's name and phone number

Select a 5-digit personal identification number (PIN) to use when talking to the IRS.

☐ No.

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.

Sign your name here

Print your name here

Print your title here

Date

/ /

Best daytime phone

**Paid Preparer Use Only**

Preparer's name

Preparer's signature

Firm's name (or yours if self-employed)

Address

City

State

Check if you're self-employed

PTIN

Date

/ /

EIN

Phone

ZIP code

# Form 943-V, Payment Voucher

## Purpose of Form

Complete Form 943-V if you're paying your balance due on Form 943 by check or money order. 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 2025 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 11 of Pub. 15 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 (EFT). An EFT can be made using the Electronic Federal Tax Payment System (EFTPS), IRS Direct Pay, or your IRS business tax account. Don't use Form 943-V to make federal tax deposits. You can also pay your balance due by EFT instead of sending Form 943-V. If you pay your balance due by EFT, file your return using the *Without a payment* address under *Where Should You File?* in the Instructions for Form 943; don't file Form 943-V. For more information about EFTPS or to enroll in EFTPS, go to [www.eftps.gov](http://www.eftps.gov).

For more information about IRS Direct Pay, go to [www.irs.gov/DirectPay](http://www.irs.gov/DirectPay). For more information about making an EFT through your IRS business tax account, go to [www.irs.gov/BusinessAccount](http://www.irs.gov/BusinessAccount). See section 11 of Pub. 15 for deposit instructions.



*Use Form 943-V if you're paying your balance due on Form 943 by check or money order.*

*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 11 of Pub. 15.*

## Specific Instructions

**Box 1—Employer identification number (EIN).** If you don't have an EIN, you may apply for one online by going to [www.irs.gov/EIN](http://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 "2025" 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 <b>943-V</b> Department of the Treasury Internal Revenue Service	<b>Payment Voucher</b>  Don't staple this voucher or your payment to Form 943.	OMB No. 1545-0029  <b>2025</b>	
<b>1</b> Enter your employer identification number (EIN).  —	<b>2 Enter the amount of your payment.</b> Make your check or money order payable to "United States Treasury."	Dollars	Cents
	<b>3</b> 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.		

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