

Instructions for Form 943-A

(Rev. December 2025)



Use with the December 2024 revision of Form 943-A

Agricultural Employer's Record of Federal Tax Liability

Section references are to the Internal Revenue Code unless otherwise noted.

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 [IRS.gov/Form943A](https://www.irs.gov/Form943A).

Reminders

The COVID-19 related credit for qualified sick and family leave wages is limited to leave taken after March 31, 2020, and before October 1, 2021, and may no longer be claimed on Form 943. Effective for tax years beginning after 2023, the lines used to claim the credit for qualified sick and family leave wages have been removed from Form 943, Employer's Annual Federal Tax Return for Agricultural Employees, because it would be extremely rare for an employer to pay wages after 2023 for qualified sick and family leave taken after March 31, 2020, and before October 1, 2021. Therefore, the instructions on adjusting your tax liability for the nonrefundable portion of this credit have been removed from these instructions. If you're eligible to claim the credit for qualified sick and family leave wages because you paid the wages after 2023 for an earlier applicable leave period, file Form 943-X, Adjusted Employer's Annual Federal Tax Return for Agricultural Employees or Claim for Refund, to claim the credit for qualified sick and family leave wages for the year that you paid the wages after you file Form 943. See the Instructions for Form 943-X for more information. Also see the December 2023 revision of these instructions for information on adjusting tax liability for the nonrefundable portion of the credit for qualified sick and family leave wages, which you may need to do when filing Form 943-X.

Qualified small business payroll tax credit for increasing research activities. For tax years beginning before 2023, a qualified small business may elect to claim up to \$250,000 of its credit for increasing research activities as a payroll tax credit. The Inflation Reduction Act of 2022 (the IRA) increases the election amount to \$500,000 for tax years beginning after 2022. The payroll tax credit election must be made on or before the due date of the originally filed income tax return (including extensions). The portion of the credit used against payroll taxes is allowed in the first calendar quarter beginning after the date that the qualified small business filed its income tax return. The election and determination of the credit amount that will be used against the employer's payroll taxes are made on Form 6765, Credit for Increasing Research Activities. The amount from Form 6765 must then be reported on Form 8974, Qualified

Small Business Payroll Tax Credit for Increasing Research Activities.

Starting in the first quarter of 2023, the payroll tax credit is first used to reduce the employer share of social security tax up to \$250,000 per quarter and any remaining credit reduces the employer share of Medicare tax for the quarter. Any remaining credit, after reducing the employer share of social security tax and the employer share of Medicare tax, is then carried forward to the next quarter. Form 8974 is used to determine the amount of the credit that can be used in the current year. For more information about the payroll tax credit, see the Instructions for Form 8974 and go to [IRS.gov/ResearchPayrollITC](https://www.irs.gov/ResearchPayrollITC). Also see [Adjusting Tax Liability for the Qualified Small Business Payroll Tax Credit for Increasing Research Activities \(Form 943, Line 12\)](https://www.irs.gov/ResearchPayrollITC), later.

Reporting prior period adjustments. Prior period adjustments are reported on Form 943-X 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 Form 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](https://www.irs.gov/ResearchPayrollITC), later.

General Instructions

Purpose of Form 943-A

Use Form 943-A to report your tax liability if you're a semiweekly schedule depositor. To determine if you're a semiweekly schedule depositor, see section 11 of Pub. 15, Employer's Tax Guide.

Federal law requires you, as an employer, to withhold certain taxes from your employees' pay. Each time you pay wages, you must withhold—or take out of your employees' pay—certain amounts for federal income tax, social security tax, and Medicare tax. You must also withhold Additional Medicare Tax from wages you pay to an employee in excess of \$200,000 in a calendar year. Under the withholding system, taxes withheld from your employees are credited to your employees in payment of their tax liabilities.

Federal law also requires employers to pay any liability for the employer share of social security and Medicare taxes. This share of social security and Medicare taxes isn't withheld from employees.

On Form 943-A, list your tax liability for each day. Your tax liability is based on the dates wages were paid. Your liability includes:

- The federal income tax you withheld from your employees' pay, and
- Both the employer share and employee share of social security and Medicare taxes.

Don't use Form 943-A to show federal tax deposits. The IRS gets deposit data from electronic funds transfers.

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, 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 or 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've deposited your Form 943 tax liabilities on time. If you're a semiweekly schedule depositor and you don't properly complete and file your Form 943-A with Form 943, the IRS may propose an "averaged" FTD penalty. See *Deposit Penalties* in section 11 of Pub. 15 for more information.

Who Must File?

File Form 943-A if you're a semiweekly schedule depositor. 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. The \$100,000 tax liability threshold requiring a next-day deposit is determined before you consider any reduction of your liability for nonrefundable credits.

The deposit rules, including the \$100,000 Next-Day Deposit Rule, are explained in section 11 of Pub. 15 and in the Instructions for Form 943.

Caution: Don't complete Form 943-A if your net tax liability for the year (Form 943, line 13) is less than \$2,500.

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

When Must You File?

Form 943-A is filed with Form 943. Therefore, the due date of Form 943-A is the same as the due date for the applicable Form 943. See the Instructions for Form 943 for due dates. In some situations, Form 943-A may be filed with Form 943-X. See [Form 943-X](#), later, for details.

Specific Instructions

Completing Form 943-A

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 943-X.

Calendar Year

Enter the calendar year of the Form 943 or 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 dates payroll liabilities were accrued or deposits were made. The total tax liability for the year (line M) must equal total taxes after adjustments and nonrefundable 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, 2024, and you paid the wages for that period on January 6, 2025, you would:

- Go to January on Form 943-A filed with your 2025 Form 943, and
- Enter your tax liability on line 6 (because line 6 represents the sixth day of the month).

Tip: Make sure you have checked the appropriate box above line 17 of Form 943 to show that you're a semiweekly schedule depositor.

Example 1. Fir Co. is a semiweekly schedule depositor. Fir Co. accumulated a federal tax liability of \$3,000 on its January 11 and January 25 paydays. In the January column, Fir Co. must enter \$3,000 on lines 11 and 25.

Example 2. Cedar Co. is a semiweekly schedule depositor that paid wages in October, November, and December on the last day of the month. On December 25, 2025, Cedar Co. also paid its employees year-end bonuses (subject to employment taxes). Because Cedar 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	line 25 (bonus paid December 25, 2025)
December	line 31 (payday, last day of the month)

Example 3. Elm Co. is a new business and monthly schedule depositor for 2025. Elm Co. paid wages every Friday and accumulated a \$2,000 employment tax liability on October 3, 2025. Elm Co. incurred a \$110,000 tax liability on October 10, 2025, and on every subsequent Friday during 2025. Under the deposit rules, employers become semiweekly schedule depositors on the day after any day they accumulate \$100,000 or more of employment tax liability in a deposit period.

Elm Co. became a semiweekly schedule depositor on October 11, 2025, because Elm Co. had a total accumulated employment tax liability of \$112,000 on October 10, 2025. Elm Co. 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 11, 2025.

Month	Lines for dates wages were paid	Amount to report
October	line 3	\$2,000
October	lines 10, 17, 24, and 31	\$110,000
November	lines 7, 14, 21, and 28	\$110,000
December	lines 5, 12, 19, and 26	\$110,000

Caution: Your total liability for the year must equal line 13 on Form 943.

Adjusting Tax Liability for the Qualified Small Business Payroll Tax Credit for Increasing Research Activities (Form 943, Line 12)

Semiweekly schedule depositors must account for the qualified small business payroll tax credit for increasing research activities claimed on Form 943, line 12, when reporting their tax liabilities on Form 943-A. The total tax liability for the year must equal the amount reported on Form 943, line 13. Failure to account for the qualified small business payroll tax credit for increasing research activities on Form 943-A may cause Form 943-A to report more than the total tax liability reported on Form 943, line 13. Don't reduce your daily tax liability reported on Form 943-A below zero.

Beginning with the first quarter of 2023, the qualified small business payroll tax credit for increasing research activities is first used to reduce the employer share of social security tax (up to \$250,000) for the quarter and any remaining credit is then used to reduce the employer share of Medicare tax for the quarter until it reaches zero. In completing Form 943-A, you take into account the payroll tax credit against the liability for the employer share of social security tax starting with the first payroll payment of the quarter that includes payments of wages subject to social security tax to your employees until you use up to \$250,000 of credit against the employer share of social security tax and you then take into account any remaining payroll tax credit against the liability for the employer share of Medicare tax starting with the first payroll payment of the quarter that includes payments of wages subject to Medicare tax to employees. Consistent with the entries on Form 943-A, the payroll tax credit should be taken into account in making deposits of employment tax. If any payroll tax credit is remaining at the end of the quarter that hasn't been used completely because it exceeds \$250,000 of the employer share of social security tax and the employer share of Medicare tax for the quarter, the excess credit may be carried forward to the succeeding quarter and allowed as a payroll tax credit for the succeeding quarter. The payroll tax credit may not be taken as a credit against income tax withholding, the employee share of social security tax, or the employee share of Medicare tax.

Also, the remaining payroll tax credit may not be carried back and taken as a credit against wages paid from preceding quarters that are reported on the same Form 943 or on Forms 943 for preceding years. If an amount of payroll tax credit is unused at the end of the calendar year because it is in excess of the applicable employer share of social security tax and employer share of Medicare tax on wages paid during the applicable quarters in the calendar year, the remaining payroll tax credit may be carried

forward to the first quarter of the succeeding calendar year as a payroll tax credit against the applicable employer share of social security tax and employer share of Medicare tax on wages paid in that quarter. For more information about the payroll tax credit, go to [IRS.gov/ResearchPayrollITC](https://www.irs.gov/ResearchPayrollITC).

Example. Rose Co. is an employer with a calendar tax year that filed its timely 2024 income tax return on April 15, 2025. Rose Co. elected to take the qualified small business payroll tax credit for increasing research activities on Form 6765. The third quarter of 2025 is the first quarter that begins after Rose Co. filed the income tax return making the payroll tax credit election. Therefore, the payroll tax credit applies against Rose Co.'s share of social security tax (up to \$250,000) and Medicare tax on wages paid to employees in the third quarter of 2025. Rose Co. completes Form 943-A by reducing the amount of liability entered for the first payroll payment in the third quarter of 2025 that includes wages subject to social security tax by the lesser of (1) its share of social security tax (up to \$250,000) on the wages, or (2) the available payroll tax credit. If the payroll tax credit elected is more than Rose Co.'s share of social security tax on the first payroll payment of the quarter, the excess payroll tax credit would be carried forward to succeeding payroll payments in the third quarter until it is used against up to \$250,000 of Rose Co.'s share of social security tax for the quarter. If the amount of the payroll tax credit exceeds Rose Co.'s share of social security tax (up to \$250,000) on wages paid to its employees in the third quarter, any remaining credit is used against Rose Co.'s share of Medicare tax on the first payroll payment of the quarter and then the excess payroll tax credit would be carried forward to succeeding payroll payments in the third quarter until it is used against Rose Co.'s share of Medicare tax for the quarter. If Rose Co. still has credit remaining after reducing its share of social security tax (up to \$250,000) and Medicare tax for the third quarter, the remainder would be treated as a payroll tax credit against its share of social security tax (up to \$250,000) and Medicare tax on wages paid in the fourth quarter. If the amount of the payroll tax credit remaining exceeded Rose Co.'s share of social security tax (up to \$250,000) and Medicare tax on wages paid in the fourth quarter, it could be carried forward and treated as a payroll tax credit for the first quarter of 2026.

Correcting Previously Reported Tax Liability

Semiweekly schedule depositors. If you've been assessed an FTD penalty and you made an error on Form 943-A and the correction won't change the total liability for the year 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 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 a 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. If you're filing an amended Form 943-A, don't include the tax increase reported on Form 943-X.

Tax increase—Form 943-X filed late. If you owe tax and are filing a late Form 943-X, that is, after the due date of

the Form 943 for the year in which you discovered the error, you must file an amended Form 943-A with Form 943-X. Otherwise, the IRS may assess an "averaged" FTD penalty.

The total tax reported on line M of the amended Form 943-A must match the corrected tax (Form 943, line 13, combined with any correction reported on Form 943-X, line 20) for the year, less any previous abatements and interest-free tax assessments.

Paperwork Reduction Act Notice. We ask for the information on Form 943-A to carry out the Internal Revenue laws of the United States. You're required to give us the information. We need it to ensure that you're complying with these laws and to allow us to figure and collect the right amount of tax.

You're not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete and file Form 943-A will vary depending on individual circumstances. The estimated burden for employers filing Form 943-A is approved under OMB control number 1545-0029 and is included in the estimates shown in the Instructions for Form 943.
