



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Form **943**
Department of the Treasury
Internal Revenue Service

Employer's Annual Federal Tax Return for Agricultural Employees

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

2025

Employer identification number (EIN) -

Name (not your trade name)

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

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

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1	Number of agricultural employees employed in the pay period that includes March 12, 2025	1	<input type="text"/>
2	Wages subject to social security tax	2	<input type="text"/>
3	Social security tax (multiply line 2 by 12.4% (0.124))	3	<input type="text"/>
4	Wages subject to Medicare tax	4	<input type="text"/>
5	Medicare tax (multiply line 4 by 2.9% (0.029))	5	<input type="text"/>
6	Wages subject to Additional Medicare Tax withholding	6	<input type="text"/>
7	Additional Medicare Tax withholding (multiply line 6 by 0.9% (0.009))	7	<input type="text"/>
8	Federal income tax withheld	8	<input type="text"/>
9	Total taxes before adjustments. Add lines 3, 5, 7, and 8	9	<input type="text"/>
10	Current year's adjustments	10	<input type="text"/>
11	Total taxes after adjustments (line 9 as adjusted by line 10)	11	<input type="text"/>
12	Qualified small business payroll tax credit for increasing research activities. Attach Form 8974	12	<input type="text"/>
13	Total taxes after adjustments and nonrefundable credits. Subtract line 12 from line 11	13	<input type="text"/>
14	Total deposits for 2025, including overpayment applied from a prior year and Form 943-X	14	<input type="text"/>
15	Balance due. If line 13 is more than line 14, enter the difference and see the instructions	15	<input type="text"/>
16a	Overpayment. If line 14 is more than line 13, enter the difference		<input type="text"/>
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) -
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- **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.)

Jan.	Apr.	July	Oct.
17a <input style="width:100%;" type="text"/>	17d <input style="width:100%;" type="text"/>	17g <input style="width:100%;" type="text"/>	17j <input style="width:100%;" type="text"/>
Feb.	May	Aug.	Nov.
17b <input style="width:100%;" type="text"/>	17e <input style="width:100%;" type="text"/>	17h <input style="width:100%;" type="text"/>	17k <input style="width:100%;" type="text"/>
Mar.	June	Sept.	Dec.
17c <input style="width:100%;" type="text"/>	17f <input style="width:100%;" type="text"/>	17i <input style="width:100%;" type="text"/>	17l <input style="width:100%;" type="text"/>
Total liability for year. Add lines 17a through 17l. Total must equal line 13.			17m <input style="width:100%;" type="text"/>

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	<input style="width:100%;" type="text"/>	Print your name here	<input style="width:100%;" type="text"/>
		Print your title here	<input style="width:100%;" type="text"/>
Date	<input style="width:100px;" type="text"/>	Best daytime phone	<input style="width:150px;" type="text"/>

Paid Preparer Use Only

Check if you're self-employed

Preparer's name	<input style="width:100%;" type="text"/>	PTIN	<input style="width:100%;" type="text"/>
Preparer's signature	<input style="width:100%;" type="text"/>	Date	<input style="width:100px;" type="text"/>
Firm's name (or yours if self-employed)	<input style="width:100%;" type="text"/>	EIN	<input style="width:100%;" type="text"/>
Address	<input style="width:100%;" type="text"/>		
City	<input style="width:150px;" type="text"/>	State	<input style="width:50px;" type="text"/>
		ZIP code	<input style="width:100px;" type="text"/>

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**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. For more information about IRS Direct Pay, go to www.irs.gov/DirectPay. For more information about making an EFT through your IRS business tax account, go to 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. 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.

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Detach Here and Mail With Your Payment and Form 943.

Form **943-V**
Department of the Treasury
Internal Revenue Service

Payment Voucher

OMB No. 1545-0029

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

2025

<p>1 Enter your employer identification number (EIN).</p> <p style="text-align: center;">-</p>	<p>2 Enter the amount of your payment. Make your check or money order payable to "United States Treasury."</p>	Dollars	Cents
	<p>3 Enter your business name (individual name if sole proprietor).</p> <p>_____</p> <p>Enter your address.</p> <p>_____</p> <p>Enter your city or town, state or province, country, and ZIP or foreign postal code.</p> <p>_____</p>		