IRS FORM 943

Instructions:

Select any any line or box for IRS instructions and QuickBooks information and troubleshooting steps.

Select Back to Form to get back to the main form.

For more information see:

- Form 943: https://www.irs.gov/pub/irs-pdf/f943.pdf
- Instructions for Form 943: https://www.irs.gov/pub/irs-pdf/i943.pdf

Back to Form

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.

OMB No. 1545-0035

2017

Type or Print

Name (as distinguished from trade name) | Employer identification number (EIN)

Trade name, if any

Address (number and street)

City or town, state or province, country, and ZIP or foreign postal code

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

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

1	Number of agricultural employees employed in the pay period that includes March 12, 2017 ▶	1	
2	Total wages subject to social security tax **2**		
3	Social security tax (multiply line 2 by 12.4% (0.124))	3	
4	Total wages subject to Medicare tax **4**		
5	Medicare tax (multiply line 4 by 2.9% (0.029))	5	
6	Total 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 credits. Subtract line 12 from line 11	13	
14	Total deposits for 2017, 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	
16	**Overpayment.** If line 14 is more than line 13, enter the difference ▶ $ ______ Check one: ☐ Apply to next return. ☐ Send a refund.		

• **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.)

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

Third-Party Designee

Do you want to allow another person to discuss this return with the IRS? See separate instructions. ☐ Yes. Complete the following. ☐ No.

Designee's name ▶ | **Phone no.** ▶ | **Personal identification number (PIN)** ▶

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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature ▶ | **Print Your Name and Title** ▶ | **Date** ▶

Paid Preparer Use Only

Print/Type preparer's name | Preparer's signature | Date | Check ☐ if self-employed | PTIN

Firm's name ▶ | Firm's EIN ▶

Firm's address ▶ | Phone no.

Employer Identification Number (EIN), Name, Trade Name, and Address

Name (as distinguished from trade name)	Employer identification number (EIN)
Trade name, if any	
Address (number and street)	
City or town, state or province, country, and ZIP or foreign postal code	

IRS Instructions:

Employer Identification Number (EIN), Name, Trade Name, and Address
If you don't have an EIN, you may apply for one online by visiting IRS.gov/EIN. You may also apply for an EIN by faxing or mailing Form SS-4 to the IRS. Employers outside of the United States may also apply for an EIN by calling 267-941-1099 (toll call). If you haven't received your EIN by the due date of Form 943, file a paper return and write "Applied For" and the date you applied in this entry space.

Enter your EIN, name, and address in the spaces provided. Don't use your social security number (SSN) or individual taxpayer identification number (ITIN). Generally, enter the business (legal) name you used when you applied for your EIN on Form SS-4. For example, if you're a sole proprietor, enter “Barbara Smith” on the “Name” line and “Barbara's Farm” on the “Trade name” line. Leave the “Trade name” line blank if it is the same as your “Name.” If you pay a tax preparer to fill out Form 943, make sure the preparer shows your business name exactly as it appeared when you applied for your EIN.

How QuickBooks populates this line:

QuickBooks Desktop pulls this information from the company information provided in the Legal Information section of the Company Information window.

How to verify your QuickBooks Desktop result
If this information is incorrect, choose **My Company** from the **Company** menu. Make any necessary correction to the Legal Information section, and click **OK**.

Back to Form

Final Return

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

IRS Instructions:

Final Return

If you stop paying wages during the year and don't expect to pay wages again, file a final return for 2017. Be sure to mark the box above line 1 on the form indicating that you don't have to file returns in the future. If you later restart paying wages, then resume filing Form 943.

Attach a statement to your final return showing the name of the person keeping the payroll records and the address where these records will be kept. If the business has been sold or transferred to another person, the statement should include the name and address of such person and the date on which the sale or transfer took place. If no sale or transfer occurred, or you don't know the name of the person to whom the business was sold or transferred, that fact should be included in the statement.

How QuickBooks populates this line:

QuickBooks Desktop does not supply this information.

Back to Form

Line 1 - Number of Agricultural Employees

1	Number of agricultural employees employed in the pay period that includes March 12, 2017 ▶	1	

IRS Instructions:

Number of Agricultural Employees

Enter the number of agricultural employees on your payroll during the pay period that included March 12, 2017. Don't include household employees, persons who received no pay during the pay period, pensioners, or members of the Armed Forces.

An entry of 250 or more on line 1 indicates that you must file Forms W-2 electronically. Visit the SSA's Employer W-2 Filing Instructions & Information website at SSA.gov/employer or call the SSA at 1-800-772-6270 for more information about filing electronically.

How QuickBooks populates this line:

If you had any employees with a pay period that included the date March 12, 20xx, they will be added here.

How to verify your QuickBooks Desktop result

It is not unusual to see a number that is less than the total number of employees who were paid this year. This is due to their being paid in periods that did not include the March 12 date.

1. Make a note of the net amount of the check.
2. Double click the check in question and click **Paycheck Details**.
3. Change the pay period. If you get a message asking you if you want to get time data for that period, click **No**.
4. Make sure the net of the check did not change and click **Save and Close**.

Back to Form

Line 2 - Total Wages Subject to Social Security Tax

2	Total wages subject to social security tax	2	

IRS Instructions:

Total Wages Subject to Social Security Tax

Enter the total cash wages subject to social security tax that you paid to your employees for farmwork during the calendar year. Enter the amount before deductions. Cash wages include checks, money orders, etc. Don't include the value of noncash items, such as food or lodging, or pay for services other than farmwork. See section 3 of Pub. 51 for information on cash and noncash wages. See Purpose of Form 943, earlier, for household employee information.

For 2017, the rate of social security tax on taxable wages is 6.2% (0.062) for the employer and 6.2% (0.062) for the employee or 12.4% (0.124) for both. Don't report an employee's social security wages over $127,200 for 2017. If you, as a qualifying employer, receive an approved Form 4029, Application for Exemption From Social Security and Medicare Taxes and Waiver of Benefits, from one or more of your employees, enter "Form 4029" on the dotted line next to the entry space.

How QuickBooks populates this line:

If you had any employees with a pay period that included the date March 12, 2016, their wages are added here.

How to verify your QuickBooks Desktop result

1. From the **Reports** menu, choose **Employees & Payroll**, and then **Payroll Summary**.
2. Click the **Customize Report** button.
3. Click the **Display** tab and then set the date range to the year in question.
4. In the **Display columns by** drop-down list, select **Total only**, and clear the **Hours** and **Rate** checkboxes.
5. Click the **Filters** tab.
6. Choose **Payroll Item** in the Filter drop-down list, and then choose **Multiple payroll items** in the **Payroll Item** drop-down list.
7. In the **Payroll Item** window, select **Social Security Company**, and **Social Security Employee**.
8. Clear any other selected items and then click **OK**.
9. Click **OK** to return to the Payroll Summary report.
10. Double-click the **Social Security Employee Total** amount to display the **Transactions by Payroll Item** report.
11. The **Wage Base** column total should match amount on line 2.

To correct line 2:

1. The wage base amount uses each paycheck and year-to-date adjustment entered into QuickBooks Desktop for the quarter. If the wage base amount is incorrect, your payroll items may be set up incorrectly. Verify the setup of all payroll items used in the calendar year by choosing **Payroll Item List** from the **Lists** menu, and then double-click each payroll item to review or correct it.
2. To locate and fix any incorrect employee wage bases, choose Run Payroll Checkup from the **Employees > My Payroll Service** menu.
3. Enter in any liability adjustments as needed. Keep in mind that adjusted amounts may need to be collected from or refunded to the employee.

See Adjust payroll liabilities for more information on making liability adjustments.

Back to Form

Line 3 – Social Security Tax

3	Social security tax (multiply line 2 by 12.4% (0.124))	3	

IRS Instructions:

Social Security Tax

Multiply line 2 by 12.4% (0.124) and enter the result on line 3.

How QuickBooks populates this line:

QuickBooks Desktop calculates what should have been collected based on the taxable social security wages listed on line 2 by multiplying the line 2 amount by 12.4%.

How to verify your QuickBooks Desktop result

See troubleshooting steps for line 2.

Back to Form

Line 4 – Total Wages Subject to Medicare Tax

4 Total wages subject to Medicare tax 4

IRS Instructions:

Total Wages Subject to Medicare Tax

Enter the total cash wages subject to Medicare tax that you paid to your employees for farmwork during the calendar year. Enter the amount before deductions. Don't include the value of noncash items, such as food or lodging, or pay for services other than farmwork. There is no limit on the amount of wages subject to Medicare tax. If you, as a qualifying employer, receive an approved Form 4029 from one or more of your employees, enter "Form 4029" on the dotted line next to the entry space.

How QuickBooks populates this line:

The wage base for Medicare is used on this line. QuickBooks Desktop does not have a way to specify wages as farm work, so all wages paid and liability adjustments associated with an employee subject to Medicare tax are included.

How to verify your QuickBooks Desktop result

1. From the **Reports** menu, choose **Employees & Payroll**, and then **Payroll Summary**.
2. Click the **Customize Report** button.
3. Click the **Display** tab and then select **Last Calendar Year** from the **Dates** drop-down list.
4. In the **Display columns by** drop-down list, select **Total only**, and clear the **Hours** and **Rate** checkboxes.
5. Click the **Filters** tab.
6. Choose **Payroll Item** in the Filter drop-down list, and then choose **Multiple payroll items** in the **Payroll Item** drop-down list.
7. In the **Payroll Item** window, select **Medicare Company**, and **Medicare Employee**.
8. Clear any other selected items and then click **OK**.
9. Click **OK** to return to the **Payroll Summary** report.
10. Double-click the **Medicare Employee Total** amount to display the **Transactions by Payroll Item** report.
11. The **Wage Base** column Total should match amount on line 4.

To correct line 4:

1. The wage base amount uses each paycheck and year-to-date adjustment entered into QuickBooks Desktop for the year. If the wage base amount is incorrect, your payroll items may be set up incorrectly. Verify the setup of all payroll items used in the calendar year by choosing **Payroll Item List** from the **Lists** menu, and then double-click each payroll item to review or correct it.
2. To locate and fix any incorrect employee wage bases, choose Run Payroll Checkup from the **Employees > My Payroll Service** menu.
3. Enter in any liability adjustments as needed. Keep in mind that adjusted amounts may need to be collected from or refunded to the employee.

See Adjust payroll liabilities for more information on making liability adjustments.

Back to Form

Line 5 - Medicare Tax

5 Medicare tax (multiply line 4 by 2.9% (0.029)) 5

IRS Instructions:

Medicare Tax

Multiply line 4 by 2.9% (0.029) and enter the result on line 5.

How QuickBooks populates this line:

QuickBooks Desktop calculates what should have been collected based on the taxable Medicare wages listed on line 4 by multiplying the line 4 amount by 2.9%.

How to verify your QuickBooks Desktop result

See troubleshooting steps for line 4.

Back to Form

Line 6 - Total Wages Subject to Additional Medicare Tax Withholding

6 Total wages subject to Additional Medicare Tax withholding 6

IRS Instructions:

Total Wages Subject to Additional Medicare Tax Withholding

Enter all wages that are subject to Additional Medicare Tax withholding. You're required to begin withholding Additional Medicare Tax in the pay period in which you pay wages in excess of $200,000 to an employee and continue to withhold it each pay period until the end of the calendar year. Additional Medicare Tax is only imposed on the employee. There is no employer share of Additional Medicare Tax. All wages that are subject to Medicare tax are subject to Additional Medicare Tax withholding if paid in excess of the $200,000 withholding threshold.

For more information on what wages are subject to Medicare tax, see the chart, Special Rules for Various Types of Services and Payments, in section 15 of Pub. 15. For more information on Additional Medicare Tax, go to IRS.gov/ADMT.

How QuickBooks populates this line:

The wage base for the Medicare Employee Addl Tax payroll item is used on this line. QuickBooks Desktop does not have a way to specify wages as farm work, so all wages paid and liability adjustments associated with an employee subject to Medicare tax are included.

How to verify your QuickBooks Desktop result

1. From the **Reports** menu, choose **Employees & Payroll**, and then **Payroll Summary**.
2. Click the **Customize Report** button.
3. Click the **Display** tab and then select the calendar year from the **Dates** drop-down list.
4. In the **Display columns by** drop-down list, select **Total Only**, and clear the **Hours** and **Rate** checkboxes.
5. Click the **Filters** tab.
6. Choose **Payroll Item** in the Filter drop-down list, and then choose **Multiple payroll items** in the **Payroll Item** drop-down list.
7. In the Payroll Item window, select **Medicare Employee Addl Tax**.
8. Clear any other selected items, and click **OK**.
9. Click **OK** to return to the Payroll Summary report.
10. Double-click the **Medicare Employee Addl Tax Total** amount to display the **Transactions by Payroll Item** report. The **Wage Base** column total should equal the line 6 amount.

To correct line 6:

The wage base amount for Medicare Employee Addl Tax uses each paycheck and year-to-date adjustment entered into QuickBooks Desktop for the year once the employee's wages exceed $200,000 as long as the payroll item was on the employee's record before the employee was paid $200,000. If the wage base amount is incorrect, your payroll item may be set up incorrectly, or you may not have had the Medicare Employee Addl Tax payroll item added to the employee's record before the employee was paid $200,000. Verify the setup of the Medicare Employee Addl Tax payroll item.

As long as you have at least one transaction with the Medicare Employee Addl Tax payroll item on the employee record, you can locate and fix any incorrect employee wage bases by choosing **My Payroll Service** > **Run Payroll Checkup** from the **Employees** menu. If any wage bases require correction, QuickBooks Desktop will post a liability adjustment to the employee if it is still in the same calendar year.

Enter in any liability adjustments as needed. Keep in mind that adjusted amounts may need to be collected from or refunded to the employee. If the calendar year has passed or amended 943 forms need to be filed, contact your accountant.

If you didn't set up the Medicare Employee Addl Tax payroll item and didn't withhold this tax from employee's wages over $200,000, you'll need to report this to the IRS following the instructions here. (If you're an QuickBooks Desktop Payroll Assisted user, you need to contact Assisted Payroll support at 888-712-9702 for assistance.)

Back to Form

Line 7 - Additional Medicare Tax Withholding

7	Additional Medicare Tax withholding (multiply line 6 by 0.9% (0.009))	7	

IRS Instructions:

Additional Medicare Tax Withholding

Multiply line 6 by 0.9% (0.009) and enter the result on line 7.

How QuickBooks populates this line:

QuickBooks Desktop calculates the amount by multiplying line 6 by 0.9%. This amount should match the Amount column total from the Payroll Summary report (within a few cents rounding difference).

How to verify your QuickBooks Desktop result

See troubleshooting steps for line 6.

Back to Form

Line 8 - Federal Income Tax Withheld

8 Federal income tax withheld 8

IRS Instructions:

Federal Income Tax Withheld
Enter federal income tax withheld on wages paid to your employees. Generally, you must withhold federal income tax from employees from whom you withhold social security and Medicare taxes. See sections 5 and 13 of Pub. 51 for more information on withholding rules.

How QuickBooks populates this line:

QuickBooks Desktop combines federal withholding taxes from employee paychecks with year-to-date (YTD) adjustments for the year.

How to verify your QuickBooks Desktop result
Run the Payroll Summary report for the year, and change the column to total only. The amount for Federal Withholding should match line 8.

Back to Form

Line 9 - Total Taxes Before Adjustments

9 Total taxes before adjustments. Add lines 3, 5, 7, and 8 . . . . | **9** | | |

IRS Instructions:

Total Taxes Before Adjustments
Add the total social security tax (line 3), Medicare tax (line 5), Additional Medicare Tax withholding (line 7), and federal income tax withheld (line 8). Enter the result on line 9.

How QuickBooks populates this line:

QuickBooks Desktop calculates the amount by adding lines 3, 5, 7, and 8.

Back to Form

Line 10 - Current Year's Adjustments to Taxes

10 Current year's adjustments 10

IRS Instructions:

Current Year's Adjustments to Taxes
Use line 10 to: Adjust for rounding of fractions of cents, or Adjust for the uncollected employee share of social security and Medicare taxes on third-party sick pay or group-term life insurance premiums paid for former employees. See section 9 in Pub. 51. Use a minus sign (if possible) to show a decrease to the amounts reported on line 3, 5, or 7. Otherwise, use parentheses.

Adjustment for fractions of cents. If there is a small difference between total taxes after adjustments and credits (line 13) and total deposits (line 14), it may be caused by rounding to the nearest cent each time you figured payroll. This rounding occurs when you figure the amount of social security and Medicare taxes to be withheld from each employee's wages. If the fractions of cents adjustment is the only entry on line 10, write "Fractions Only" on the dotted line to the left of the entry space for line 10.

Adjustment for sick pay. Enter the adjustment for the employee share of social security and Medicare taxes that were withheld and deposited by your third-party sick pay payer with regard to sick pay paid by the third party. These wages should be included on line 2, line 4, and, if the withholding threshold is met, line 6.

How QuickBooks populates this line:

If the difference between your net taxes, line 9, and your liability for the year, line 11, is within $1.00, QuickBooks Desktop automatically places the adjustment in the adjustment to taxes field, line 10, to allow for fractions of a cent. If you need to adjust this amount for other reasons you may override this amount by right clicking, selecting override, and entering the desired number.

How to verify your QuickBooks Desktop result
If the amount of adjustment exceeds $1.00, it may be necessary to check lines 3, 5, 7, and 8, for the amount of taxes collected, or line 11. See verification for these lines for details.

Back to Form

Line 11 - Total Taxes After Adjustments

11 Total taxes after adjustments (line 9 as adjusted by line 10) **11**

IRS Instructions:

Total Taxes After Adjustments

Combine lines 9 and 10; enter the result on line 11.

How QuickBooks populates this line:

QuickBooks Desktop calculates the amount by adding lines 9 and 10.

How to verify your QuickBooks Desktop result

If this amount is wrong, see the verification steps for lines 9 and 10.

Back to Form

Line 12 - Qualified Small Business Payroll Tax Credit for Increasing Research Activities

12	Qualified small business payroll tax credit for increasing research activities. Attach Form 8974 . .	12	

IRS Instructions:

Qualified Small Business Payroll Tax Credit for Increasing Research Activities
Enter the amount of the credit from Form 8974, line 12.

CAUTION: If you enter an amount on line 12, you must attach Form 8974.

How QuickBooks populates this line:

QuickBooks Desktop combines all liability checks and prior payments that have paid-through dates for the year, with federal withholding, social security, and Medicare payroll tax items.

How to verify your QuickBooks Desktop result

1. From the **Reports** menu, choose **Employees & Payroll**, and then **Payroll Liability Balances**.
2. Click the **Customize Report** button.
3. Click the **Display** tab and then select **Last Calendar Year** from the Dates drop-down list.
4. In the **Display columns by** drop-down list, select **Total only**.
5. Click the **Filters** tab.
6. Click Payroll Item under Current Filter Choices. In the middle, click the drop-down next to Payroll Item, and select Multiple Payroll Items.
7. Check off only **Federal Withholding**, **Medicare Employee**, **Medicare Company**, **Medicare Employee Addl Tax**, **Social Security Employee**, and **Social Security Company**. Click OK.
8. Click **Transaction Type** under Choose Filter on the left. In the middle, click the drop-down next to Transaction Type, and choose **Payroll Liability Check**. Click **OK**.
9. The total balance should equal the amount of line 12. You can double-click this amount to see the transactions that contribute to the total. Double check that all deposits have been recorded.

If you know you've made a deposit but don't see it, expand your date range to see if the deposit appears. If it does, double-click that deposit and change the Paid Through date so that it falls within the year it's supposed to.

If the number on line 12 doesn't match the report, then a liability adjustment has been entered or a payment was entered incorrectly. To find a liability adjustment:

1. Click Customize Report then Filters tab.
2. Click Transaction Type under Current Filter Choices. In the middle, click the drop-down and select Multiple Transaction Types. From the list that pops up, click Liability Adjustment. This will show you any liability adjustments made within the year in addition to your payments. Double check that the liability adjustment is actually needed.

If you know you've recorded the deposit in QuickBooks Desktop, find the deposit and check that the type is specifically LIAB CHK and not just CHK.

If it is CHK, and it has been reconciled, a liability adjustment will need to be entered for the amount of the check that was entered. Then you will need to edit the amount of line 12.

Back to Form

Line 13 - Total Taxes After Adjustments and Credits

13	Total taxes after adjustments and credits. Subtract line 12 from line 11	13	

IRS Instructions:

Total Taxes After Adjustments and Credits

Subtract line 12 from line 11; enter the result on line 13

How QuickBooks populates this line:

Subtract line 12 from line 11.

Back to Form

Line 14 - Total Deposits

14 Total deposits for 2017, including overpayment applied from a prior year and Form 943-X . . . | 14 |

IRS Instructions:

Total Deposits
Enter your total Form 943 deposits for the year, including any overpayment that you applied from filing Form 943-X in 2017 and any overpayment that you applied from your 2016 return.

How QuickBooks populates this line:

QuickBooks adds all the deposits for Federal Withholding, Medicare Employee, Medicare Company, Social Security Employee, and Social Security Company with a paid-through date that falls within the year covered.

Back to Form

Line 15 - Balance Due

15 **Balance due.** If line 13 is more than line 14, enter the difference and see the instructions . ▶ 15

IRS Instructions:

Balance Due
If line 13 is more than line 14, enter the difference on line 15. Otherwise, see Overpayment below. You don't have to pay if line 15 is under $1. Generally, you should show a balance due on line 15 only if your total taxes after adjustments and credits for the year (line 13) are less than $2,500. However, see section 7 of Pub. 51 regarding payments made under the accuracy of deposits rule.

If you were required to make federal tax deposits, pay the amount shown on line 15 by EFT. If you weren't required to make federal tax deposits, you may pay the amount shown on line 15 by EFT, credit card, debit card, check, money order, or EFW. For more information on electronic payment options, go to IRS.gov/Payments.

If you pay by EFT, credit card, or debit card, file your return using the Without a payment address under Where To File, earlier. Don't file Form 943-V, Payment Voucher.

If you pay by check or money order, make it payable to “United States Treasury.” Enter your EIN, “Form 943,” and the tax period on your check or money order. Complete Form 943-V and enclose it with Form 943.

CAUTION: If you didn't make deposits as required and instead pay the taxes with Form 943, you may be subject to a penalty.

What if you can't pay in full? If you can't pay the full amount of tax you owe, you can apply for an installment agreement online.
You can apply for an installment agreement online if:

- You can't pay the full amount shown on line 15,
- The total amount you owe is $25,000 or less, and
- You can pay the liability in full in 24 months.

To apply using the Online Payment Agreement Application, go to IRS.gov/OPA.

Under an installment agreement, you can pay what you owe in monthly installments. There are certain conditions you must meet to enter into and maintain an installment agreement, such as paying the liability within 24 months, and making all required deposits and timely filing tax returns during the length of the agreement.

If your installment agreement is accepted, you will be charged a fee and you will be subject to penalties and interest on the amount of tax not paid by the due date of the return.

How QuickBooks populates this line:

If line 11 is greater than line 12, QuickBooks Desktop reports the difference on line 15.

How to verify your QuickBooks Desktop result
See verification steps for lines 11 and 12.

Back to Form

Line 16 - Overpayment

16 **Overpayment.** If line 14 is more than line 13, enter the difference ▶ $ Check one: ☐ Apply to next return. ☐ Send a refund.

IRS Instructions:

Overpayment

If line 14 is more than line 13, enter the difference on line 16. Never make an entry on both lines 15 and 16.

If you deposited more than the correct amount for the year, you can have the overpayment refunded or applied to your next return by checking the appropriate box on line 16. Check only one box on line 16. If you don't check either box or if you check both boxes, generally we will apply the overpayment to your next return. Regardless of any box you check or don't check, we may apply your overpayment to any past due tax account that is shown in our records under your EIN.

If line 16 is under $1, we will send you a refund or apply it to your next return only if you ask us in writing to do so

How QuickBooks populates this line:

If line 12 is greater than line 11, QuickBooks Desktop reports the difference here.

How to verify your QuickBooks Desktop result

See the verification steps for lines 11 and 12.

Back to Form

Line 17 - Monthly Summary of Federal Tax Liability

17 Monthly Summary of Federal Tax Liability. (Don't complete if you were a semiweekly schedule depositor.)

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

IRS Instructions:

See Instructions for Form 943:
https://www.irs.gov/pub/irs-pdf/i943.pdf
for details on Line 17.

How QuickBooks populates this line:

If you selected Yes in the Interview section under "Do you need a Form 943-A" and line 11 is less than $2,500, QuickBooks Desktop will not fill out line 17. If you selected No in the interview section under "Do you need a Form 943-A" and line 11 is greater than $2,500, QuickBooks Desktop will list your liabilities by month on line 17A 17L and total them on 17M.

How to verify your QuickBooks Desktop result

1. From the **Reports** menu, choose **Employees & Payroll**, and then **Payroll Summary**.
2. Click the **Customize Report** button.
3. Click the **Display** tab and then set the date range of the year in question.
4. In the **Display columns by** drop-down list, select **Month**, and clear the **Hours** and **Rate** checkboxes.
5. Click the **Filters** tab.
6. Choose **Payroll Item** in the Filter drop-down list, and then choose **Multiple payroll items** in the Payroll Item drop-down list.
7. In the **Payroll Item** window, select **Federal Withholding**, **Medicare Company**, **Medicare Employee**, **Social Security Company**, and **Social Security Employee**. Clear any other selected items and then click **OK**.
8. Click **OK** to return to the Payroll Summary report.
9. Ignoring any negative signs, add up each column's amounts for Federal Withholding, Medicare Company, Medicare Employee, Social Security Company, and Social Security Employee taxes. The totals should correspond to the amounts in 15A 15L. Any of the numbers on the report can be double clicked to see what transactions contribute to their amounts.

Back to Form

Third-Party Designee

How QuickBooks populates this line:

QuickBooks does not supply any of this information.

Third-Party Designee	Do you want to allow another person to discuss this return with the IRS? See separate instructions.		☐ Yes. Complete the following. ☐ No.		
	Designee's name ▶	**Phone no. ▶**		**Personal identification number (PIN) ▶**	

IRS Instructions:

Third-Party Designee

If you want to allow an employee, a paid tax preparer, or another person to discuss your Form 943 with the IRS, check the “Yes” box in the Third-Party Designee section. Then tell us the name, phone number, and the five-digit personal identification number (PIN) of the specific person to speak with—not the name of the firm who prepared your tax return. The designee may choose any five numbers as his or her PIN.

- By checking “Yes,” you authorize the IRS to talk to the person you named (your designee) about any questions we may have while we process your return. You also authorize your designee to do all of the following.
- Give us any information that is missing from your return.
- Call us for information about processing your return. Respond to certain IRS notices that you have shared with your designee about math errors and return preparation. The IRS won't send notices to your designee.

You’re not authorizing your designee to bind you to anything (including additional tax liability) or to otherwise represent you before the IRS. If you want to expand your designee’s authorization, see Pub. 947.

The authorization will automatically expire 1 year from the due date (without regard to extensions) for filing your Form 943. If you or your designee wants to terminate the authorization, write to the IRS office for your location using the Without a payment address under Where To File, earlier.

How QuickBooks populates this line:

QuickBooks does not supply any of this information.

Back to Form

Who Must Sign (Approved Roles)

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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature ▶ Print Your Name and Title ▶ Date ▶

IRS Instructions:

Who Must Sign (Approved Roles)

The following persons are authorized to sign the return for each type of business entity.

- **Sole proprietorship** -The individual who owns the business.
- **Corporation (including a limited liability company (LLC) treated as a corporation)** - The president, vice president, or other principal officer duly authorized to sign.
- **Partnership (including an LLC treated as a partnership) or unincorporated organization** - A responsible and duly authorized partner, member, or officer having knowledge of its affairs.
- **Single-member LLC treated as a disregarded entity for federal income tax purposes** - The owner of the LLC or a principal officer duly authorized to sign.
- **Trust or estate** - The fiduciary.

Form 943 may also be signed by a duly authorized agent of the taxpayer if a valid power of attorney has been filed.

Alternative signature method. Corporate officers or duly authorized agents may sign Form 943 by rubber stamp, mechanical device, or computer software program. For details and required documentation, see Rev. Proc. 2005-39, 2005-28 I.R.B. 82, available at IRS.gov/irb/2005-28_IRB/ar16.html.

How QuickBooks populates this line:

You can manually fill in the fields for Print Name, Date, Phone, and Title. QuickBooks Desktop may also prefill some of this information if it has been entered into the Company Information. You must sign the form after you print it.

How to verify your QuickBooks Desktop result

If the name or phone is incorrect, choose **My Company** from the **Company** menu. Make any necessary correction to the **Payroll Tax Form Information** section, and click **OK**.

Back to Form

Paid Preparer Use Only

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	

IRS Instructions:

Paid Preparer Use Only

A paid preparer must sign Form 943 and enter the information requested in the Paid Preparer Use Only section if the preparer was paid to prepare Form 943 and isn't an employee of the filing entity. Paid preparers must sign paper returns with a manual signature. The preparer must give you a copy of the return in addition to the copy to be filed with the IRS.

If you're a paid preparer, enter your Preparer Tax Identification Number (PTIN) in the space provided. Include your complete address. If you work for a firm, enter the firm's name and the EIN of the firm. You can apply for a PTIN online or by filing Form W-12. For more information about applying for a PTIN online, go to IRS.gov/PTIN. You can't use your PTIN in place of the EIN of the tax preparation firm.

Generally, don't complete this section if you're filing Form 943 as a reporting agent and have a valid Form 8655 on file with the IRS. However, a reporting agent must complete this section if the reporting agent offered legal advice, for example, advising the client on determining whether its workers are employees or independent contractors for federal tax purposes.

How QuickBooks populates this line:

If the form is prepared by a third party, fill out the appropriate information in fields for Paid Preparer Name, Firm Name, Address, City, State, Zip code, Date, Preparer PTIN, and Firm EIN. You can sign the form once you print it.

If you are using QuickBooks Desktop Premier Accountant Edition, this section can be automatically filled in using information located under the **Company** menu by clicking on **My Company** and clicking the **Auto-fill Contact Info...** button.

Back to Form