

**INFORMATION FOR YEAR ENDED 12-31-09
W-2/WAGES WORKSHEET (USE BACK OF FORM IF ADDITIONAL LINES NEEDED)**

Employer's Name: _____ Federal ID # XX-XXXXXXX
 (IMPORTANT/use 42-XXXXXXX instead of Social Security number)
 Employer's Address: _____ Social Security # _____
 City, State, Zip: _____ Phone Number _____

INCOMPLETE OR LATE REPORTS COULD BE ASSESSED A \$100 FINE BY THE IRS

You must file a Form 943, Employer's Annual Tax Return for Agricultural Employees, and file W-2's for each calendar year you employ a farm worker if:

You pay \$2,500 or more during the year to all your employees for agricultural labor; or
 You pay cash wages to an employee of \$150 or more in a year. The \$150 test applies separately to each farm worker you employ. You are required to withhold social security taxes on these wages at a rate of 7.65% for 2009. (6.2% Social Security + 1.45% Medicare). In addition, you are required to withhold federal and state income taxes. Each employee is required to file form W-4, Iowa Form W-4 and federal form I-9 with you to claim their withholding allowances.

Form 943 must be filed on or before February 1, 2010. If your total tax liability for the year, (gross wages X 15.3% + federal withholding), is less than \$2,500, the tax is due by February 1, 2010. If your total tax liability is \$2,500 or more, the tax is due January 15, 2010. In addition, monthly tax deposits are required throughout the year.

You must give a Form W-2, Wage & Tax Statement, to every employee who meets the above test. The W-2 for the recipient must be provided by February 1, 2010.

Please list below all agricultural employees and their wages for 2009. Also please list all employees that were paid non-cash wages, (for example: grain or hogs or other commodities) and the amount of the non-cash wages. The amount of the non-cash wages is the fair market value of the commodity on the date the commodity is transferred by the employer to the employee. Social Security tax and withholding taxes are not required on non-cash wages (pik wages); however, a W-2 is still required.

FAMILY HELP:

| <u>Spouse and Your Children Under Age 18</u> | | <u>FICA & Medicare W/holding</u> | | <u>DID YOUR CHILD TURN 18 DURING 2009?</u> |
|--|------------------|--------------------------------------|-------|--|
| <u>Name & Address</u> | <u>Soc Sec #</u> | <u>Gross Amt Paid</u> | | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <u>WIFE</u> | _____ | _____ | _____ | Wages Before 18 _____ |
| _____ | _____ | _____ | _____ | Wages After 18 _____ |
| <u>YOUR CHILDREN UNDER AGE 18</u> | _____ | _____ | _____ | |
| _____ | _____ | _____ | _____ | |
| _____ | _____ | _____ | _____ | |
| _____ | _____ | _____ | _____ | |

If you are providing a pension or profit sharing plan for your employees or spouse, please let us know.

Note: The Social Security tax rate will remain the same at 7.65% for wages in 2010.

943 - Employer's Annual Tax Return

Please list Federal Tax Deposits paid to your financial institution (Fed Withholding & Social Security)

Fed Tax Deposits for 2009

| <u>Paid For</u> | <u>Date</u> | |
|-------------------------------|---------------------|-------------------------------|
| <u>Month Ended</u> | <u>Payment Made</u> | <u>Amount of Payment Paid</u> |
| January | _____ | _____ |
| February | _____ | _____ |
| March | _____ | _____ |
| April | _____ | _____ |
| May | _____ | _____ |
| June | _____ | _____ |
| July | _____ | _____ |
| August | _____ | _____ |
| September | _____ | _____ |
| October | _____ | _____ |
| November | _____ | _____ |
| December | _____ | _____ |
| Total Federal Deposits | _____ | _____ |

Please bring in any forms you may have received from the IRS or State of Iowa

Please list State Tax Deposits paid to State of Iowa

State Deposits for 2009

| <u>Paid For</u> | <u>Date</u> | |
|----------------------------|---------------------|----------------------------|
| <u>Month Ended</u> | <u>Payment Made</u> | <u>Amount Paid to Iowa</u> |
| January | _____ | _____ |
| February | _____ | _____ |
| March | _____ | _____ |
| April | _____ | _____ |
| May | _____ | _____ |
| June | _____ | _____ |
| July | _____ | _____ |
| August | _____ | _____ |
| September | _____ | _____ |
| October | _____ | _____ |
| November | _____ | _____ |
| December | _____ | _____ |
| Total Iowa Deposits | _____ | _____ |