

October 12, 2023

Tax Year 2023
943 MeF ATS Scenario 7
Gardenia Company
00-3665534

The information below identifies the contents of this scenario.

- Form 943
- Form 8974

This return is for a single filer and uses the most current copies of the Form 943 and the Form 8974 available at this time. The return should use the Reporting Agent signature method and results in an overpayment (refund).

430123

OMB No. 1545-0035

2023

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.

Type or Print	Name (as distinguished from trade name) <u>Gardenia Company</u>	Employer identification number (EIN) 00 - 3665534	If address is different from prior return, check here <input type="checkbox"/>
	Trade name, if any		
	Address (number and street) <u>29th Test Street</u>		
	City or town, state or province, country, and ZIP or foreign postal code <u>Fort Washington, MD 20744</u>		
	If you don't have to file returns in the future, check here <input type="checkbox"/>		

1	Number of agricultural employees employed in the pay period that includes March 12, 2023	1	3
2	Wages subject to social security tax*	2	12,000 00
a	Qualified sick leave wages*	2a	
b	Qualified family leave wages*	2b	
3	Social security tax (multiply line 2 by 12.4% (0.124))	3	1,488 00
a	Social security tax on qualified sick leave wages (multiply line 2a by 6.2% (0.062))	3a	
b	Social security tax on qualified family leave wages (multiply line 2b by 6.2% (0.062))	3b	
4	Wages subject to Medicare tax	4	12,000 00
5	Medicare tax (multiply line 4 by 2.9% (0.029))	5	348 00
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	125 00
9	Total taxes before adjustments. Add lines 3, 3a, 3b, 5, 7, and 8	9	1,961 00
10	Current year's adjustments	10	
11	Total taxes after adjustments (line 9 as adjusted by line 10)	11	1,961 00
12a	Qualified small business payroll tax credit for increasing research activities. Attach Form 8974	12a	800 00
b	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	12b	
c	Reserved for future use	12c	
d	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021	12d	
e	Reserved for future use	12e	
f	Reserved for future use		
g	Total nonrefundable credits. Add lines 12a, 12b, and 12d	12g	800 00
13	Total taxes after adjustments and nonrefundable credits. Subtract line 12g from line 11	13	1,161 00

* Include taxable qualified sick and family leave wages paid in 2023 for leave taken after March 31, 2021, and before October 1, 2021, on line 2. Use lines 2a and 2b only for taxable qualified sick and family leave wages paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021.

INTERNAL USE ONLY
DRAFT AS OF
April 27, 2023

You MUST complete all three pages of Form 943 and SIGN it.

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14a	Total deposits for 2023, including overpayment applied from a prior year and Form 943-X	14a	2,000	00
b	Reserved for future use	14b		
c	Reserved for future use	14c		
d	Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	14d		
e	Reserved for future use	14e		
f	Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021	14f		
g	Reserved for future use	14g		
h	Total deposits and refundable credits. Add lines 14a, 14d, and 14f	14h	2,000	00
i	Reserved for future use	14i		
j	Reserved for future use	14j		
15	Balance due. If line 13 is more than line 14h, enter the difference and see the instructions	15		
16	Overpayment. If line 14h is more than line 13, enter the difference	16	839	00

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			

18	Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021	18		
19	Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021	19		
20	Reserved for future use	20		
21	Reserved for future use	21		

You MUST complete all three pages of Form 943 and SIGN it.

22	Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021 . . .	22		
23	Qualified health plan expenses allocable to qualified sick leave wages reported on line 22 . . .	23		
24	Amounts under certain collectively bargained agreements allocable to qualified sick leave wages reported on line 22	24		
25	Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 . .	25		
26	Qualified health plan expenses allocable to qualified family leave wages reported on line 25 . . .	26		
27	Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on line 25	27		
28	Reserved for future use	28		
29	Reserved for future use	29		

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

Designee's name	Phone no.	Personal identification number (PIN)
		<input type="text"/>

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 _____ **Date** _____

Print your name and title _____

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	David Smith				P-00000001
	Firm's name Smith RA Service			Firm's EIN	00-9999887
	Firm's address 67 Freeby St. Fort Washington, MD 20744			Phone no.	

April 27, 2023

Form **8974: Qualified Small Business Payroll Tax Credit for Increasing Research Activities**

951823

(Rev. December 2023) Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Employer identification number (EIN) 00 - 3665534

Name (not your trade name) Gardenia Company

The credit from Part 2, line 12, or if applicable, line 17, will be reported on (check only one box):

Form 941 (all 941 series)

Form 943 (all 943 series)

Form 944 (all 944 series)

Calendar year 2023 You must select a quarter if you file Form 941.

Report for this quarter...

Check only one box.

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Part 1: Tell us about your income tax return.

	(a) Ending date of income tax period	(b) Income tax return filed that included Form 6765	(c) Date income tax return was filed	(d) EIN used on Form 6765	(e) Amount from Form 6765, line 44, the amount that was allocated to your EIN	(f) Amount of credit from column (e) taken on a previous period(s)	(g) Remaining credit (subtract column (f) from column (e))
1	12 / 31 / 21	1065	04 / 10 / 2022	003665534	800 . 00	.	800 . 00
2	/ /		/ /		.	.	.
3	/ /		/ /		.	.	.
4	/ /		/ /		.	.	.
5	/ /		/ /		.	.	.
6	Add lines 1(g) through 5(g) and enter the total here						800 . 00

Part 2: Determine the credit that you can use this period.

7 Enter the amount from Part 1, line 6(g) 7 800 . 00

8 Enter the amount from Form 941, line 5a, column 2; Form 943, line 3; or Form 944, line 4a, column 2 8 1488 . 00

9 Enter the amount from Form 941, line 5b, column 2; or Form 944, line 4b, column 2 9 .

10 Add lines 8 and 9 10 1488 . 00

11 Multiply line 10 by 50% (0.50). Check this box if you're a third-party payer of sick pay or check this box if you received a Section 3121(q) Notice and Demand. See the instructions before completing line 11 11 744 . 00

12 **Credit against the employer share of social security tax.** Enter the smaller of line 7 or 11, but not more than \$250,000. See the instructions before entering an amount if you file Form 943 or Form 944. If you entered the amount from line 7, stop here and also enter this amount on Form 941, line 11a; Form 943, line 12a; or Form 944, line 8a 12 744 . 00

13 Subtract line 12 from line 7 13 56 . 00

14 Enter the amount from Form 941, line 5c, column 2; Form 943, line 5; or Form 944, line 4c, column 2 14 348 . 00

15 Multiply line 14 by 50% (0.50). If you're a third-party payer of sick pay or you received a Section 3121(q) Notice and Demand, see the instructions before completing line 15 15 174 . 00

16 **Credit against the employer share of Medicare tax.** Enter the smaller of line 13 or 15 16 56 . 00

17 **Total credit.** Add lines 12 and 16. Also, enter this amount on Form 941, line 11a; Form 943, line 12a; or Form 944, line 8a 17 800 . 00

For Paperwork Reduction Act Notice, see the separate instructions.

www.irs.gov/Form8974

Cat. No. 37797C

Form **8974** (Rev. 12-2023)