

September 29, 2021

Tax Year 2021  
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 Form 8974 available at this time. The return should use the Reporting Agent signature method and result in an overpayment (refund).

2021

Form **943**

Department of the Treasury  
Internal Revenue Service

# Employer's Annual Federal Tax Return for Agricultural Employees

► Go to [www.irs.gov/Form943](http://www.irs.gov/Form943) for instructions and the latest information.

Type  
or  
Print

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

If address is different from prior return, check here ►

|            |  |            |           |
|------------|--|------------|-----------|
| <b>1</b>   | Number of agricultural employees employed in the pay period that includes March 12, 2021 . . . . .                       | <b>1</b>   | 3         |
| <b>2</b>   | Wages subject to social security tax* . . . . .  | <b>2</b>   | 12,000 00 |
| <b>a</b>   | Qualified sick leave wages* . . . . .  | <b>2a</b>  |           |
| <b>b</b>   | Qualified family leave wages* . . . . .  | <b>2b</b>  |           |
| <b>3</b>   | Social security tax (multiply line 2 by 12.4% (0.124)) . . . . .   | <b>3</b>   | 1,488 00  |
| <b>a</b>   | Social security tax on qualified sick leave wages (multiply line 2a by 6.2% (0.062)) . . . . .                           | <b>3a</b>  |           |
| <b>b</b>   | Social security tax on qualified family leave wages (multiply line 2b by 6.2% (0.062)) . . . . .                         | <b>3b</b>  |           |
| <b>4</b>   | Wages subject to Medicare tax . . . . .  | <b>4</b>   | 12,000 00 |
| <b>5</b>   | Medicare tax (multiply line 4 by 2.9% (0.029)) . . . . .   | <b>5</b>   | 348 00    |
| <b>6</b>   | Wages subject to Additional Medicare Tax withholding . . . . .   | <b>6</b>   |           |
| <b>7</b>   | Additional Medicare Tax withholding (multiply line 6 by 0.9% (0.009)) . . . . .  | <b>7</b>   |           |
| <b>8</b>   | Federal income tax withheld . . . . .  | <b>8</b>   | 125 00    |
| <b>9</b>   | Total taxes before adjustments. Add lines 3, 3a, 3b, 5, 7, and 8 . . . . .   | <b>9</b>   | 1,961 00  |
| <b>10</b>  | Current year's adjustments . . . . .   | <b>10</b>  |           |
| <b>11</b>  | Total taxes after adjustments (line 9 as adjusted by line 10) . . . . .  | <b>11</b>  | 1,961 00  |
| <b>12a</b> | Qualified small business payroll tax credit for increasing research activities. Attach Form 8974 . . . . .               | <b>12a</b> | 744 00    |
| <b>b</b>   | Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 . . . . . | <b>12b</b> |           |
| <b>c</b>   | Nonrefundable portion of employee retention credit . . . . .   | <b>12c</b> |           |
| <b>d</b>   | Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 . . . . . | <b>12d</b> |           |
| <b>e</b>   | Nonrefundable portion of COBRA premium assistance credit . . . . .   | <b>12e</b> |           |
| <b>f</b>   | Number of individuals provided COBRA premium assistance <input type="text"/>   |            |           |
| <b>g</b>   | Total nonrefundable credits. Add lines 12a, 12b, 12c, 12d, and 12e . . . . .   | <b>12g</b> | 744 00    |
| <b>13</b>  | Total taxes after adjustments and nonrefundable credits. Subtract line 12g from line 11 . . . . .                        | <b>13</b>  | 1,217 00  |

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

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

Next ►

|            |   |            |       |    |
|------------|---|------------|-------|----|
| <b>14a</b> | Total deposits for 2021, including overpayment applied from a prior year and Form 943-X . . . . .   | <b>14a</b> | 2,000 | 00 |
| <b>b</b>   | Reserved for future use . . . . .   | <b>14b</b> |       |    |
| <b>c</b>   | Reserved for future use . . . . .   | <b>14c</b> |       |    |
| <b>d</b>   | Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 . . . . .   | <b>14d</b> |       |    |
| <b>e</b>   | Refundable portion of employee retention credit . . . . .   | <b>14e</b> |       |    |
| <b>f</b>   | Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 . . . . .   | <b>14f</b> |       |    |
| <b>g</b>   | Refundable portion of COBRA premium assistance credit . . . . .   | <b>14g</b> |       |    |
| <b>h</b>   | Total deposits and refundable credits. Add lines 14a, 14d, 14e, 14f, and 14g . . . . .  | <b>14h</b> | 2,000 | 00 |
| <b>i</b>   | Total advances received from filing Form(s) 7200 for the year . . . . .   | <b>14i</b> |       |    |
| <b>j</b>   | Total deposits and refundable credits less advances. Subtract line 14i from line 14h . . . . .  | <b>14j</b> | 2,000 | 00 |
| <b>15</b>  | <b>Balance due.</b> If line 13 is more than line 14j, enter the difference and see the instructions . . . ▶   | <b>15</b>  |       |    |
| <b>16</b>  | <b>Overpayment.</b> If line 14j is more than line 13, enter the difference . . . . . ▶<br>Check one: <input type="checkbox"/> Apply to next return. <input type="checkbox"/> Send a refund. | <b>16</b>  | 783   | 00 |

- **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 . . . . .

|   |                                |  |  |                                |  |
|---|--------------------------------|--|--|--------------------------------|--|
| <b>17 Monthly Summary of Federal Tax Liability. (Don't complete if you were a semiweekly schedule depositor.)</b> |                                |  |  |                                |  |
|   | <b>Tax liability for month</b> |  |  | <b>Tax liability for month</b> |  |
| <b>A</b> January . . . . .  |                                |  | <b>F</b> June . . . . .  |                                |  |
| <b>B</b> February . . . . .   |                                |  | <b>G</b> July . . . . .  |                                |  |
| <b>C</b> March . . . . .  |                                |  | <b>H</b> August . . . . .  |                                |  |
| <b>D</b> April . . . . .  |                                |  | <b>I</b> September . . . . .   |                                |  |
| <b>E</b> May . . . . .  |                                |  | <b>J</b> October . . . . .   |                                |  |
|   |                                |  | <b>K</b> November . . . . .  |                                |  |
|   |                                |  | <b>L</b> December . . . . .  |                                |  |
|   |                                |  | <b>M</b> Total liability for year (add lines <b>A</b> through <b>L</b> ) . . . . . |                                |  |

|           |   |           |  |  |
|-----------|---|-----------|--|--|
| <b>18</b> | Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021 . . . . .   | <b>18</b> |  |  |
| <b>19</b> | Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021 . . . . . | <b>19</b> |  |  |
| <b>20</b> | Qualified wages for the employee retention credit . . . . .   | <b>20</b> |  |  |
| <b>21</b> | Qualified health plan expenses for the employee retention credit . . . . .  | <b>21</b> |  |  |

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

**Next** ▶

|           |   |           |  |
|-----------|---|-----------|--|
| <b>22</b> | Qualified sick leave wages for leave taken after March 31, 2021 . . . . .   | <b>22</b> |  |
| <b>23</b> | Qualified health plan expenses allocable to qualified sick leave wages reported on line 22 . . . . .  | <b>23</b> |  |
| <b>24</b> | Amounts under certain collectively bargained agreements allocable to qualified sick leave wages reported on line 22 . . . . .   | <b>24</b> |  |
| <b>25</b> | Qualified family leave wages for leave taken after March 31, 2021 . . . . .   | <b>25</b> |  |
| <b>26</b> | Qualified health plan expenses allocable to qualified family leave wages reported on line 25 . . . . .  | <b>26</b> |  |
| <b>27</b> | Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on line 25 . . . . .   | <b>27</b> |  |
| <b>28</b> | If you're eligible for the employee retention credit in the third quarter solely because your business is a recovery startup business, enter the total of any amounts included on lines 12c and 14e for the third quarter . . . . .   | <b>28</b> |  |
| <b>29</b> | If you're eligible for the employee retention credit in the fourth quarter solely because your business is a recovery startup business, enter the total of any amounts included on lines 12c and 14e for the fourth quarter . . . . . | <b>29</b> |  |

**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)**

**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**

|                               |   |                      |      |  |                    |
|-------------------------------|---|----------------------|------|--|--------------------|
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name<br>David Smith                                   | Preparer's signature | Date | Check <input checked="" type="checkbox"/> if self-employed | PTIN<br>P-00000001 |
|                               | Firm's name <input type="text"/> Smith RA Service                           |                      |      | Firm's EIN <input type="text"/> 00-9999887                 |                    |
|                               | Firm's address <input type="text"/> 67 Freeby St. Fort Washington, MD 60512 |                      |      | Phone no. <input type="text"/>                             |                    |

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

950817

(Rev. December 2017) Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Employer identification number (EIN)   -

Name (not your trade name)

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

Form 941, 941-PR, or 941-SS

Form 943 or 943-PR

Form 944 or 944(SP)

Calendar year  You must select a quarter if you file Form 941, 941-PR, or 941-SS.

**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)<br>Ending date<br>of income<br>tax period                  | (b)<br>Income<br>tax return<br>filed that<br>included<br>Form 6765 | (c)<br>Date income<br>tax return<br>was filed | (d)<br>EIN<br>used on<br>Form 6765 | (e)<br>Amount from<br>Form 6765, line 44,<br>or if applicable,<br>the amount that<br>was allocated<br>to your EIN | (f)<br>Amount of credit<br>from column (e)<br>taken on a<br>previous period(s) | (g)<br>Remaining credit<br>(subtract column (f)<br>from column (e)) |
|---|--|--|---|------------------------------------|---|--|---|
| 1 | 12 / 31 / 19   | 1,065.00   | 04 / 10 / 2020                                | 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

8 Enter the amount from Form 941 (941-PR or 941-SS), line 5a, Column 2; Form 943 (943-PR), line 3; or Form 944 (944(SP)), line 4a, Column 2 . . . . . 8

9 Enter the amount from Form 941 (941-PR or 941-SS), line 5b, Column 2; or Form 944 (944(SP)), line 4b, Column 2 . . . . . 9

10 Add lines 8 and 9 . . . . . 10

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

12 **Credit.** Enter the smaller of line 7 or line 11. Also enter this amount on Form 941 (941-PR or 941-SS), line 11; Form 943 (943-PR), line 12; or Form 944 (944(SP)), line 8 . . . . . 12