

Employer's Annual Federal Unemployment (FUTA) Tax Return

Department of the Treasury
Internal Revenue Service

▶ **For Paperwork Reduction Act Notice, see separate instructions.**

1992

**If incorrect,
make any
necessary
change.** ▶

Name (as distinguished from trade name)	Calendar year
Trade name, if any	
Address and ZIP code	Employer identification number <div style="border: 1px solid black; width: 100px; height: 15px; margin: 0 auto; text-align: center;">-</div>

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- A** Are you required to pay unemployment contributions to only one state? **Yes** **No**
- B** Did you pay all state unemployment contributions by February 1, 1993? (If a 0% experience rate is granted check "Yes.") **Yes** **No**
- C** Were all wages that were taxable for FUTA tax also taxable for your state's unemployment tax? **Yes** **No**
- D** Did you pay all wages in a state other than Michigan? **Yes** **No**

If you answered "No" to any of these questions, you must file Form 940. If you answered "Yes" to all the questions, you may file Form 940-EZ which is a simplified version of Form 940. You can get Form 940-EZ by calling 1-800-TAX-FORM (1-800-829-3676).

If you will not have to file returns in the future, check here, complete, and sign the return ▶

If this is an Amended Return, check here ▶

Part I Computation of Taxable Wages

1 Total payments (including exempt payments) during the calendar year for services of employees.	1											
2 Exempt payments. (Explain each exemption shown, attach additional sheets if necessary.) ▶	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="3" style="font-size: 0.8em;">Amount paid</th> </tr> <tr> <td style="width: 10%; text-align: center;">2</td> <td style="width: 40%;"></td> <td style="width: 50%;"></td> </tr> <tr> <td style="text-align: center;">3</td> <td></td> <td></td> </tr> </table>			Amount paid			2			3		
Amount paid												
2												
3												
3 Payments of more than \$7,000 for services. Enter only amounts over the first \$7,000 paid to each employee. Do not include payments from line 2. The \$7,000 amount is the Federal wage base. Your state wage base may be different. Do not use the state wage limitation												
4 Total exempt payments (add lines 2 and 3)	4											
5 Total taxable wages (subtract line 4 from line 1) ▶	5											
6 Additional tax resulting from credit reduction for unrepaid advances to the State of Michigan. Enter the wages included on line 5 for Michigan and multiply by .011. (See the separate Instructions for Form 940.) Enter the credit reduction amount here and in Part II, line 5: Michigan wages × .011 = ▶	6											

Be sure to complete both sides of this return and sign in the space provided on the back.

Part II Tax Due or Refund

1	Gross FUTA tax. Multiply the wages in Part I, line 5, by .062	1							
2	Maximum credit. Multiply the wages in Part I, line 5, by .054	2							
3	Computation of tentative credit:								
(a) Name of state	(b) State reporting number(s) as shown on employer's state contribution returns	(c) Taxable payroll (as defined in state act)	(d) State experience rate		(e) State experience rate	(f) Contributions if rate had been 5.4% (col. (c) x .054)	(g) Contributions payable at experience rate (col. (c) x col. (e))	(h) Additional credit (col. (f) minus col.(g)). If 0 or less, enter 0.	(i) Contributions actually paid to state
			From	To					
3a	Totals . . . ▶								
3b	Total tentative credit (add line 3a, columns (h) and (i) only—see instructions for limitations on late payments) ▶								
4	Credit: Enter the smaller of the amount in Part II, line 2, or line 3b.	4							
5	Enter the amount from Part I, line 6	5							
6	Credit allowable (subtract line 5 from line 4). (If zero or less, enter 0.)	6							
7	Total FUTA tax (subtract line 6 from line 1)	7							
8	Total FUTA tax deposited for the year, including any overpayment applied from a prior year	8							
9	Balance due (subtract line 8 from line 7). This should be \$100 or less. Pay to the Internal Revenue Service. ▶	9							
10	Overpayment (subtract line 7 from line 8). Check if it is to be: <input type="checkbox"/> Applied to next return, or <input type="checkbox"/> Refunded ▶	10							

Part III Record of Quarterly Federal Tax Liability for Unemployment Tax (Do not include state liability)

Quarter	First	Second	Third	Fourth	Total for year
Liability for quarter					

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, and that no part of any payment made to a state unemployment fund claimed as a credit was or is to be deducted from the payments to employees.

Signature ▶ Title (Owner, etc.) ▶ Date ▶

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EMPLOYER'S COPY

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Note: You must keep this copy and a copy of each related schedule or statement for 4 years after the date the tax is due or paid, whichever is later. These copies must be available for inspection by the IRS. See **Circular E, Employer's Tax Guide, and Pub. 937, Employment Taxes and Information Returns, for more information. Household employers should see Pub. 926, Employment Taxes for Household Employers.**