# 2008

Department of the Treasury
**Internal Revenue Service**

# Instructions for Form 940

## Employer's Annual Federal Unemployment (FUTA) Tax Return

Section references are to the Internal Revenue Code unless otherwise noted.

## What's New

**Disregarded entities and QSubs.** Treasury Decision 9356, effective for wages paid on or after January 1, 2009, treats eligible single-owner disregarded entities and qualified subchapter S subsidiaries (QSubs) as separate entities for employment tax purposes. Business owners may no longer elect to treat the related employment taxes as a liability of the owner. Instead, report the employment taxes on employment tax returns filed by the disregarded entity or QSub. For more information, see *Disregarded entities and qualified subchapter S subsidiaries* in the *Introduction* section of Pub. 15 (Circular E), Employer's Tax Guide.

**No credit reduction states.** The U.S. Department of Labor (DOL) has announced that there are no credit reduction states for tax year 2008. Therefore, do not complete lines 2 and 11.

**Paid preparers are required to sign Form 940.** A preparer must sign Form 940 and provide the information requested in the Paid Preparer's Use Only section of Part 7 if the preparer:

- was paid to prepare Form 940, and
- is not an employee of the filing entity.

The preparer must give you a copy of the return in addition to the copy to be filed with the IRS.

**FUTA rate for 2009.** The 6.2% FUTA tax rate scheduled to decrease to 6.0% after December 31, 2008, has been extended by Public Law 110-343 through calendar year 2009.

## Reminders

**State unemployment information.** You are no longer required to list your state reporting number(s) on Form 940. When you registered as an employer with your state, the state assigned you a state reporting number. If you do not have a state unemployment account and state experience tax rate, or if you have questions about your state account, you must contact your state unemployment agency. A contact list (for general information only) of state unemployment tax agencies is provided on page 12.

**You can file and pay electronically.** Using electronic options available from the Internal Revenue Service (IRS) can make filing a return and paying your federal tax easier. You can use *IRS e-file* to file a return and Electronic Federal Tax Payment System (EFTPS) to make deposits or pay in full whether you rely on a tax professional or prepare your own taxes.

- For *IRS e-file*, visit *www.irs.gov* for additional information.
- For EFTPS, visit *www.eftps.gov* or call EFTPS Customer Service at 1-800-555-4477, 1-800-733-4829 (TDD), or 1-800-244-4829 (Spanish).

**Electronic funds withdrawal (EFW).** If you file Form 940 electronically, you can e-file and e-pay (electronic funds withdrawal) the balance due in a single step using tax preparation software or through a tax professional. However, **do not** use EFW to make federal tax deposits. For more information on paying your taxes using EFW, visit the IRS website at *www.irs.gov* and click on the *electronic irs* link. A fee may be charged to file electronically.

**You can pay your balance due by credit card.** You may pay your FUTA tax shown on line 14 using a major credit card. However, **do not** use a credit card to pay taxes that are required to be deposited. (See *When Must You Deposit Your FUTA Tax?* on page 3.) For more information on paying your taxes with a credit card, visit the IRS website at *www.irs.gov* and click on the *electronic irs* link.

**Photographs of missing children.** IRS is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in instructions on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

## How Can You Get More Help?

If you want more information about this form, see Pub. 15 (Circular E), visit our website at *www.irs.gov*, or call 1-800-829-4933.

For a list of related employment tax topics, visit the IRS website at *www.irs.gov* and click on the "Businesses" tab.

## General Instructions: Understanding Form 940

### What's the Purpose of Form 940?

Use Form 940 to report your annual Federal Unemployment Tax Act (FUTA) tax. Together with state unemployment tax systems, the FUTA tax provides funds for paying unemployment compensation to workers who have lost their jobs. Most employers pay both a federal and a state unemployment tax. Only employers pay FUTA tax. Do not collect or deduct FUTA tax from your employees' wages.

The FUTA tax applies to the first $7,000 you pay to each employee during a calendar year after subtracting any payments exempt from FUTA tax.

These instructions give you some background information about the Form 940. They tell you who must file the form, how to fill it out line by line, and when and where to file it.

### Who Must File Form 940?

Except as noted below, if you answer "Yes" to either one of these questions, you must file Form 940:

- Did you pay wages of $1,500 or more to employees in any calendar quarter during 2007 or 2008?
- Did you have one or more employees for at least some part of a day in any 20 or more different weeks in 2007 or 20 or more different weeks in 2008? Count all full-time, part-time, and temporary employees. However, if your business is a partnership, do not count its partners.

If your business was sold or transferred during the year, each employer who answered "Yes" to at least one question above must file Form 940. However, do not include any wages paid by the predecessor employer on your Form 940 unless you are a successor employer. For details, see *Successor employer* under *Type of Return* on page 5.

If you received a preprinted Form 940 and are not liable for FUTA tax for 2008 because you made no payments to

employees in 2008, check box *c* in the top right corner of the form. Then go to Part 7, sign the form, and file it with the IRS.

If you will not be liable for filing Form 940 in the future because your business has closed or because you stopped paying wages, check box *d* in the top right corner of the form. See *Final...* under *Type of Return* on page 5 for more information.

### For employers of household employees . . .

If you are a household employer, you must pay FUTA tax on wages that you paid to your household employees only if you paid cash wages of $1,000 or more in any calendar quarter in 2007 or 2008.

A household employee performs household work in a:

- private home,
- local college club, or
- local chapter of a college fraternity or sorority.

Generally, employers of household employees must file Schedule H (Form 1040), Household Employment Taxes, instead of Form 940.

However, if you have other employees in addition to household employees, you can choose to include the FUTA taxes for your household employees on the Form 940 instead of filing Schedule H (Form 1040). If you choose to include household employees on your Form 940, you must also file Form 941, Employer's QUARTERLY Federal Tax Return, Form 943, Employer's Annual Federal Tax Return for Agricultural Employees, or Form 944, Employer's ANNUAL Federal Tax Return, to report social security, Medicare, and withheld federal income taxes for your household employees.

See Pub. 926, Household Employer's Tax Guide, for more information.

### For agricultural employers . . .

File Form 940 if you answer "Yes" to either of these questions:

- Did you pay cash wages of $20,000 or more to farmworkers during any calendar quarter in 2007 or 2008?
- Did you employ 10 or more farmworkers during some part of the day (whether or not at the same time) during any 20 or more different weeks in 2007 or 20 or more different weeks in 2008?

Count wages you paid to aliens who were admitted to the United States on a temporary basis to perform farmwork (workers with H-2(A) visas). However, wages paid to "H-2(A) visa workers" are not subject to FUTA tax.

See Pub. 51 (Circular A), Agricultural Employer's Tax Guide, for more information.

### For Indian tribal governments . . .

Services rendered to a federally recognized Indian tribal government employer (including any subdivision, subsidiary, or wholly owned business enterprise) are exempt from FUTA tax and no Form 940 for 2008 is required. However, the tribe must have participated in the state unemployment system for the full year and be in compliance with applicable state unemployment law. For more information, see section 3309(d).

### For tax-exempt organizations . . .

Religious, educational, scientific, charitable, and other organizations described in section 501(c)(3) and exempt from tax under section 501(a) are not subject to FUTA tax and do not have to file Form 940.

### For employers of state and local government employees . . .

Wages paid to state and local government employees are not subject to FUTA tax and employers do not have to file Form 940 to report wages paid to these employees.

## When Must You File Form 940?

The due date for filing Form 940 for 2008 is February 2, 2009. However, if you deposited all your FUTA tax when it was due, you may file Form 940 by February 10, 2009.

If we receive your return after the due date, we will treat your return as filed on time if the envelope containing your return is properly addressed, contains sufficient postage, and is postmarked by the U.S. Postal Service on or before the due date or sent by an IRS-designated private delivery service on or before the due date. However, if you do not follow these guidelines, we will consider your return filed when it is actually received. For a list of IRS-designated private delivery services, see Pub. 15 (Circular E).

## Where Do You File?

Where you file depends on whether you include a payment (check or money order) with your return. However, mail your amended return to the *Without a payment* address even if a payment is included.

| If you are in . . . | | Without a payment . . . | With a payment . . . |
|---|---|---|---|
| EXCEPTION for tax-exempt organizations, Federal, State and Local Governments, and Indian Tribal Governments, regardless of your location | | Department of the Treasury<br>Internal Revenue Service<br>Ogden, UT<br>84201-0046 | Internal Revenue Service<br>P.O. Box 105078<br>Atlanta, GA<br>30348-5078 |
| Connecticut<br>Delaware<br>District of Columbia<br>Georgia<br>Illinois<br>Indiana<br>Kentucky<br>Maine<br>Maryland<br>Massachusetts<br>Michigan<br>New Hampshire | New Jersey<br>New York<br>North Carolina<br>Ohio<br>Pennsylvania<br>Rhode Island<br>South Carolina<br>Tennessee<br>Vermont<br>Virginia<br>West Virginia<br>Wisconsin | Department of the Treasury<br>Internal Revenue Service<br>Cincinnati, OH<br>45999-0046 | Internal Revenue Service<br>P.O. Box 804521<br>Cincinnati, OH<br>45280-4521 |
| Alabama<br>Alaska<br>Arizona<br>Arkansas<br>California<br>Colorado<br>Florida<br>Hawaii<br>Idaho<br>Iowa<br>Kansas<br>Louisiana<br>Minnesota<br>Mississippi | Missouri<br>Montana<br>Nebraska<br>Nevada<br>New Mexico<br>North Dakota<br>Oklahoma<br>Oregon<br>South Dakota<br>Texas<br>Utah<br>Washington<br>Wyoming | Department of the Treasury<br>Internal Revenue Service<br>Ogden, UT<br>84201-0046 | Internal Revenue Service<br>P.O. Box 105078<br>Atlanta, GA<br>30348-5078 |
| Puerto Rico<br>U.S.Virgin Islands | | Internal Revenue Service<br>P.O. Box 409101<br>Ogden, UT<br>84409 | Internal Revenue Service<br>P.O. Box 105174<br>Atlanta, GA<br>30348-5174 |
| If the location of your legal residence, principal place of business, office, or agency is not listed . . . | | Internal Revenue Service<br>P.O. Box 409101<br>Ogden, UT 84409 | Internal Revenue Service<br>P.O. Box 105174<br>Atlanta, GA<br>30348-5174 |

CAUTION *Private delivery services cannot deliver to P.O. boxes. You must use the U.S. Postal Service to mail an item to a P.O. box address.*

## Credit for State Unemployment Tax Paid to a State Unemployment Fund

You get a credit for amounts you pay to a state (including the District of Columbia, Puerto Rico, and the U.S. Virgin Islands) unemployment fund by February 2, 2009 (or February 10, 2009, if that is your Form 940 due date.) Your FUTA tax will be higher if you do not pay the state unemployment tax timely. If you did not pay all state unemployment tax by the due date of Form 940, see the line 10 instructions on page 7.

State unemployment taxes are sometimes called "contributions." These contributions are payments that a state requires an employer to make to its unemployment fund for the payment of unemployment benefits. They **do not include:**

- any payments deducted or deductible from your employees' pay;
- penalties, interest, or special administrative taxes; and
- voluntary amounts you paid to get a lower assigned state experience rate.

**Additional credit.** You may receive an additional credit if you have a state experience rate lower than 5.4% (.054). This applies even if your rate varies during the year. This additional credit is the difference between your actual state unemployment tax payments and the amount you would have been required to pay at 5.4%.

**Special credit for successor employers.** You may be eligible for a credit based on the state unemployment taxes paid by a predecessor. You may claim this credit if you are a successor employer who acquired a business in 2008 from a predecessor who was not an employer for FUTA purposes and, therefore, was not required to file Form 940 for 2008. See section 3302(e). You can include amounts paid by the predecessor on the Worksheet on page 8 as if you paid them. For details on successor employers, see *Successor employer* under *Type of Return,* on page 5. If the predecessor was required to file Form 940, see the line 5 instructions on page 6.

## When Must You Deposit Your FUTA Tax?

Although Form 940 covers a calendar year, you may have to deposit your FUTA tax before you file your return. If your FUTA tax is more than $500 for the calendar year, you must deposit at least one quarterly payment.

You must determine when to deposit your tax based on the amount of your quarterly tax liability. If your FUTA tax is $500 or less in a quarter, carry it over to the next quarter. Continue carrying your tax liability over until your cumulative tax is more than $500. At that point, you must deposit your tax for the quarter. Deposit your FUTA tax by the last day of the month after the end of the quarter. If your tax for the next quarter is $500 or less, you are not required to deposit your tax again until the cumulative amount is more than $500.

**Fourth quarter liabilities.** If your FUTA tax for the fourth quarter (plus any undeposited amounts from earlier quarters) is more than $500, deposit the entire amount by February 2, 2009. If it is $500 or less, you can either deposit the amount or pay it with your Form 940 by February 2, 2009.

**In years when there are credit reduction states, you must include liabilities owed for credit reduction with your fourth quarter deposit.**

**When To Deposit Your FUTA Tax**

| If your undeposited FUTA tax is more than $500 on . . .* | Deposit your tax by . . . |
|---|---|
| March 31 | April 30 |
| June 30 | July 31 |
| September 30 | October 31 |
| December 31 | January 31 |
| *Also, see the instructions for line 16 on page 10. | |

**TIP** *If any deposit due date falls on a Saturday, Sunday, or legal holiday, you may deposit on the next business day.*

## How Do You Figure Your FUTA Tax Liability for Each Quarter?

You owe a FUTA tax of 6.2% (.062) on the first $7,000 of wages that you paid to each employee during the calendar year. Most employers receive a maximum credit of up to 5.4% (.054) against this FUTA tax. Every quarter, you must figure how much of the first $7,000 of each employee's annual wages you paid during that quarter.

### Figure your tax liability

Before you can figure the amount to deposit, figure your FUTA tax liability for the quarter. To figure your tax liability, add the first $7,000 of each employee's annual wages you paid during the quarter, then multiply that amount by .008.

The .008 tax rate is based on your receiving the maximum credit against FUTA taxes. You are entitled to the maximum credit if you paid all state unemployment tax by the due date of your Form 940 or if you were not required to pay state unemployment tax during the calendar year due to your state experience rate.

***Example.*** During the first quarter, you have 3 employees: Employees A, B, and C. You paid $11,000 to Employee A, $2,000 to Employee B, and $4,000 to Employee C during the quarter.

To figure your liability for the first quarter, add the first $7,000 of each employee's wages:

| | |
|---|---|
| $7,000 | Employee A's wages subject to FUTA tax |
| 2,000 | Employee B's wages subject to FUTA tax |
| + 4,000 | Employee C's wages subject to FUTA tax |
| $13,000 | Total wages subject to FUTA tax for the first quarter |

| | |
|---|---|
| $13,000 | Total wages subject to FUTA tax for the first quarter |
| x .008 | Tax rate (based on maximum credit of 5.4%) |
| $104 | Your liability for the first quarter |

In this example, you do not have to make a deposit because your liability is $500 or less for the first quarter. However, you must carry this liability over to the second quarter.

If any wages subject to FUTA tax are not subject to state unemployment tax, you may be liable for FUTA tax at a higher rate (up to 6.2%). For instance, in certain states, wages paid to corporate officers, certain payments of sick pay by unions, and certain fringe benefits are excluded from state unemployment tax.

***Example.*** Employee A and Employee B are corporate officers whose wages are excluded from state unemployment tax in your state. Employee C's wages are not excluded from state unemployment tax. During the first quarter, you paid $11,000 to Employee A, $2,000 to Employee B, and $4,000 to Employee C.

| | |
|---|---|
| $ 9,000 | Total FUTA wages for Employees A and B in 1st quarter |
| x .062 | Tax rate |
| $558 | Your liability for the first quarter for Employees A and B |

| | |
|---|---|
| $4,000 | Total FUTA wages subject to state unemployment tax |
| x .008 | Tax rate (based on maximum credit of 5.4%) |
| $32 | Your liability for the first quarter for Employee C |

| | |
|---|---|
| $558 | Your liability for the first quarter for Employees A and B |
| + 32 | Your liability for the first quarter for Employee C |
| $590 | Your liability for the first quarter for Employees A, B, and C |

In this example, you must deposit $590 by April 30 because your liability for the 1st quarter is more than $500.

## How Must You Deposit Your FUTA Tax?

You may deposit your FUTA tax electronically by using EFTPS or by depositing your tax with an authorized financial institution (for example, a commercial bank that is qualified to accept federal tax deposits). The financial institution will send IRS a record of your payment to credit to your business account.

### You may deposit your FUTA tax using EFTPS

To expedite your deposit and confirm that IRS has received your payment, you may choose to deposit your tax using

EFTPS. To enroll, call 1-800-555-4477 or visit the EFTPS website at *www.eftps.gov*.

If your business is new, IRS will automatically pre-enroll you in EFTPS when you apply for an employer identification number (EIN). If you choose to deposit your tax using EFTPS, follow the instructions on your EIN package to activate your enrollment.

**You may be required to use EFTPS.** In some cases, **you may be required** to deposit your tax using EFTPS. For instance, you must use EFTPS in 2009 if:

- the total payments of your employment tax, excise tax, and corporate income tax were more than $200,000 for 2007; or
- you were required to use EFTPS in 2008.

CAUTION *To make your EFTPS payments on time, you must initiate the transaction at least 1 business day before the date the deposit is due.*

If you do not use EFTPS, deposit your tax at a financial institution that is authorized to accept federal tax deposits with Form 8109, Federal Tax Coupon. See section 11 of Pub. 15 (Circular E) for more information. **Do not mail your payments directly to IRS.** If you are required to use EFTPS and you use Form 8109 instead, you may be subject to a 10% penalty.

If you are a new employer and would like to receive an FTD coupon booklet, call 1-800-829-4933. Please allow 5 to 6 weeks for delivery.

## How Can You Avoid Penalties and Interest?

Penalties and interest are assessed at a rate set by law on taxes paid late, returns filed late or incorrectly, insufficient payments made, and failure to pay using EFTPS (when required).

You can avoid paying penalties and interest if you:

- deposit or pay your tax when it is due, using EFTPS if required; and
- file your completed Form 940 accurately and on time.

If you receive a notice about penalty and interest after you file this return, send us an explanation and we will determine if you meet reasonable-cause criteria. Do not attach an explanation when you file your Form 940.

## How Can You Amend a Return?

You use the 2008 Form 940 to amend a return that you previously filed for 2008. If you are amending a return for a previous year, use the previous year's Form 940 (or Form 940-EZ).

Follow these steps:

- Use a paper return to amend a Form 940 filed under an electronic filing program.
- Check the amended return box in the top right corner of Form 940, page 1, box a. (For pre-2006 Forms 940 and 940-EZ, check the "Amended Return" box above Part I.)
- Fill in all the amounts that should have been on the original form.
- Sign the form.
- Attach an explanation of why you are amending your return. For example, tell us if you are filing to claim credit for tax paid to your state unemployment fund after the due date of Form 940.
- File the amended return using the *Without a payment* address under *Where Do You File?* on page 2.

## Completing Your Form 940

### Follow these guidelines to correctly fill out the form.

To help us accurately scan and process your form, please follow these guidelines:

- Make sure your business name and EIN are on every page of the form and any attachments.
- If you type or use a computer to fill out your form, use a 12-point Courier font, if possible.
- Make sure you enter dollars to the left of the preprinted decimal point and cents to the right.
- Do not enter dollar signs or decimal points. Commas are optional.
- You may choose to round your amounts to the nearest dollar, instead of reporting cents on this form. If you choose to round, you must round all entries. To round, drop the amounts under 50 cents and increase the amounts from 50 to 99 cents to the next dollar. For example, $1.49 becomes $1.00 and $2.50 becomes $3.00. If you use two or more amounts to figure an entry on the form, use cents to figure the answer and round the answer only.
- If you have a line with the value of zero, leave it blank.

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

### Review your business information at the top of the form.

If you pay a tax preparer to fill out Form 940, make sure the preparer shows your business name and EIN **exactly** as they appear on the preprinted form we sent you or as assigned by the IRS.

If you are using a copy of Form 940 that has your business name and address preprinted at the top of the form, check to make sure that the information is correct. Carefully review your EIN to make sure that it exactly matches the EIN assigned to your business by the IRS. If any information is incorrect, cross it out and type or print the correct information. See *Tell us if you change your name or address* on page 5.

If you are not using a preprinted Form 940, type or print your EIN, name, and address in the spaces provided. You must enter your name and EIN here and on page 2. Enter the business (legal) name that you used when you applied for your EIN on Form SS-4, Application for Employer Identification Number. For example, if you are a sole proprietor, enter "Ronald Smith" on the *Name* line and "Ron's Cycles" on the *Trade Name* line. Leave the *Trade Name* line blank if it is the same as your *Name*.

**Employer identification number (EIN).** The IRS monitors tax filings and payments by using a numerical system to identify taxpayers and to make sure that businesses comply with federal tax laws. A unique 9-digit EIN is assigned to all corporations, partnerships, and some sole proprietors. Businesses that need an EIN must apply for a number and use it throughout the life of the business on all tax returns, payments, and reports.

Your business should have only one EIN. If you have more than one and are unsure which one to use, call 1-800-829-4933 to verify your correct EIN.

If you do not have an EIN, apply for one by:

- Visiting the IRS website at *www.irs.gov* and clicking on *More Online Tools* and then *Online Employer Identification Number (EIN)*,
- Calling 1-800-829-4933 and applying by telephone, or
- Filling out Form SS-4 and mailing it to the address in the Instructions for Form SS-4 or faxing it to the number in the instructions for Form SS-4.

If you do not have an EIN by the time a return is due, write *"Applied For"* and the date you applied in the space shown for the EIN on pages 1 and 2 of your return.

TIP *Always be sure the EIN on the form you file exactly matches the EIN that IRS assigned to your business. Do not use a social security number or individual taxpayer identification number (ITIN) on forms that ask for an EIN. Filing a Form 940 with an incorrect EIN or using the EIN of another's business may result in penalties and delays in processing your return.*

### Tell us if you change your name or address.

Notify the IRS immediately if you change your business name or address.

- If your business name changes, write to the IRS office where you would send your return if you had no payment. See *Where Do You File?* on page 2. Also see Pub. 1635, Understanding Your EIN, for general information on EINs.
- If your address changes, complete and mail Form 8822, Change of Address. Do not attach Form 8822 to your Form 940. Mail Form 8822 separately to the address indicated on Form 8822.

## Type of Return

Review the box at the top of the form. If any line applies to you, check the appropriate box to tell us which type of return you are filing. You may check more than one box.

**Amended.** If this is an amended return that you are filing to correct a return that you previously filed, check box *a*.

**Successor employer.** Check box *b* if you are a successor employer and:

- You are reporting wages paid before you acquired the business by a predecessor who was required to file a Form 940 because the predecessor was an employer for FUTA tax purposes, or
- You are claiming a special credit for state unemployment tax paid before you acquired the business by a predecessor who was not required to file a Form 940 because the predecessor was not an employer for FUTA tax purposes.

A successor employer is an employer who:

- Acquires substantially all the property used in a trade or business of another person (predecessor) or used in a separate unit of a trade or business of a predecessor, and
- Immediately after the acquisition, employs one or more people who were employed by the predecessor.

**No payments to employees in 2008.** If you are not liable for FUTA tax for 2008 because you made no payments to employees in 2008, check box *c*. Then go to Part 7, sign the form, and file it with the IRS.

**Final: Business closed or stopped paying wages.** If this is a final return because you went out of business or stopped paying wages and you will not be liable for filing Form 940 in the future, check box *d*. Complete all applicable lines on the form, sign it in Part 7, and file it with the IRS. Include a statement showing the address at which your records will be kept and the name of the person keeping the records.

# Specific Instructions

## Part 1: Tell Us About Your Return

If any line in Part 1 does not apply, leave it blank.

### 1. If you were required to pay your state unemployment tax in . . .

**1a. One state only . . .**
Enter the two-letter U.S. Postal Service abbreviation for the state where you were required to pay your tax on line 1a. For a list of state abbreviations, see the Instructions for Schedule A (Form 940) or visit the website for the U.S. Postal Service at *www.usps.com*.

**1b. More than one state (you are a multi-state employer) . . .**
Check the box on line 1b. Then fill out Part 1 of Schedule A (Form 940), and attach it to your Form 940.

### 2. If you paid wages in a state that is subject to credit reduction . . .

Skip line 2 and go to line 3 because the U.S. Department of Labor has announced that there are **no credit reduction states** for tax year 2008.

A state that has not repaid money it borrowed from the federal government to pay unemployment benefits is called a *credit reduction state*. The U.S. Department of Labor determines which states are credit reduction states.

If you paid wages that are subject to the unemployment tax laws of a credit reduction state, you may have to pay more FUTA tax when filing your Form 940.

## Part 2: Determine Your FUTA Tax Before Adjustments for 2008

If any line in Part 2 does not apply, leave it blank.

### 3. Total payments to all employees

Report the total payments you made during the calendar year on line 3. Include payments for the services of all employees, even if the payments are not taxable for FUTA. Your method of payment does not determine whether payments are wages. You may have paid wages hourly, daily, weekly, monthly, or yearly. You may have paid wages for piecework or as a percentage of profits. Include:

- **Compensation,** such as:
  — Salaries, wages, commissions, fees, bonuses, vacation allowances, and amounts you paid to full-time, part-time, or temporary employees.
- **Fringe benefits**, such as:
  — Sick pay (including third-party sick pay if liability is transferred to the employer). For details on sick pay, see Pub. 15-A, Employer's Supplemental Tax Guide.
  —The value of goods, lodging, food, clothing, and non-cash fringe benefits.
  —Section 125 (cafeteria) plan benefits.
- **Retirement/Pension**, such as:
  — Employer contributions to a 401(k) plan, payments to an Archer MSA, payments under adoption assistance programs, and contributions to SIMPLE retirement accounts (including elective salary reduction contributions).
  — Amounts deferred under a non-qualified deferred compensation plan.
- **Other payments**, such as:
  — Tips of $20 or more in a month that your employees reported to you.
  — Payments made by a predecessor employer to the employees of a business you acquired.
  — Payments to nonemployees who are treated as your employees by the state unemployment tax agency.

CAUTION *Wages may be subject to FUTA tax even if they are excluded from your state's unemployment tax.*

For details on wages and other compensation, see section 5 of Pub. 15-A, Employer's Supplemental Tax Guide.

**Example:**

You had 3 employees. You paid $44,000 to Employee A, $8,000 to Employee B, and $16,000 to Employee C.

| | | |
|---|---|---|
| | $44,000 | Amount paid to Employee A |
| | 8,000 | Amount paid to Employee B |
| + | 16,000 | Amount paid to Employee C |
| | $68,000 | Total payments to employees. You would enter this amount on line 3. |

## 4. Payments exempt from FUTA tax

If you enter an amount on line 4, check the appropriate box or boxes on lines 4a through 4e to show the types of payments exempt from FUTA tax. **You only report a payment as exempt from FUTA tax on line 4 if you included the payment on line 3.**

Some payments are exempt from FUTA tax because the payments are not included in the definition of wages or the services are not included in the definition of employment. Payments exempt from FUTA tax may include:

- **Fringe benefits**, such as:
  - — The value of certain meals and lodging.
  - — Contributions to accident or health plans for employees, including certain employer payments to a Health Savings Account or an Archer MSA.
  - — Employer reimbursements (including payments to a third party) for qualified moving expenses, to the extent that these expenses would otherwise be deductible by the employee.
  - — Payments for benefits excluded under section 125 (cafeteria) plans.
- **Group term life insurance.**

For information about group term life insurance and other payments for fringe benefits that may be exempt from FUTA tax, see Pub. 15-B, Employer's Tax Guide to Fringe Benefits.

- **Retirement/Pension**, such as employer contributions to a qualified plan, including a SIMPLE retirement account (other than elective salary reduction contributions) and a 401(k) plan.
- **Dependent care**, such as payments (up to $5,000 per employee, $2,500 if married filing separately) for a qualifying person's care that allows your employees to work and that would be excludable by the employee under section 129.
- **Other payments**, such as:
  - — All non-cash payments and certain cash payments for agricultural labor, and all payments to "H-2(A)" visa workers. See *For agricultural employers* on page 2 or get Pub. 51 (Circular A), Agricultural Employer's Tax Guide.
  - — Payments made under a workers' compensation law because of a work-related injury or sickness. See section 6 of Pub. 15-A, Employer's Supplemental Tax Guide.
  - — Payments for domestic services if you did not pay cash wages of $1,000 or more (for all domestic employees) in any calendar quarter in 2007 or 2008. See Pub. 926, Household Employer's Tax Guide.
  - — Payments for services provided to you by your parent, spouse, or child under the age of 21. See section 3 of Pub. 15 (Circular E), Employer's Tax Guide.
  - — Payments for certain fishing activities. See Pub. 334,Tax Guide for Small Businesses.
  - — Payments to certain statutory employees. See section 1 of Pub. 15-A, Employer's Supplemental Tax Guide.
  - — Payments to nonemployees who are treated as your employees by the state unemployment tax agency.

See section 3306 and its related regulations for more information about FUTA taxation of retirement plan contributions, dependent care payments, and other payments.

For more information on payments exempt from FUTA tax, see section 15 in Pub. 15 (Circular E) or section 15 in Pub. 51 (Circular A).

### Example:

You had 3 employees. You paid $44,000 to Employee A including $2,000 in health insurance benefits. You paid $8,000 to Employee B, including $500 in retirement benefits. You paid $16,000 to Employee C, including $2,000 in health and retirement benefits.

| | |
|---|---|
| $ 2,000 | Health insurance benefits for Employee A |
| 500 | Retirement benefits for Employee B |
| + 2,000 | Health and retirement benefits for Employee C |
| $4,500 | Total payments exempt from FUTA tax. You would enter this amount on line 4 and check boxes 4a and 4c. |

## 5. Total of payments made to each employee in excess of $7,000

Only the first $7,000 you paid to each employee in a calendar year is subject to FUTA tax. This $7,000 is called the *FUTA wage base.*

Enter on line 5 the total of the payments over $7,000 you paid to each employee during 2008 **after subtracting any payments exempt from FUTA tax shown on line 4.**

### Following our example:

You had 3 employees. You paid $44,000 to Employee A, $8,000 to Employee B, and $16,000 to Employee C, including a total of $4,500 in payments exempt from FUTA tax for all 3 employees. (To determine the total payments made to each employee in excess of the FUTA wage base, the payments exempt from FUTA tax and the FUTA wage base must be subtracted from total payments. These amounts are shown in parentheses.)

| **Employees** | **A** | **B** | **C** |
|---|---|---|---|
| Total payments to employees | $44,000 | $8,000 | $16,000 |
| Payments exempt from FUTA tax | (2,000) | (500) | (2,000) |
| FUTA wage base | (7,000) | (7,000) | (7,000) |
| | $35,000 | $ 500 | $ 7,000 |

| | |
|---|---|
| $35,000 | |
| 500 | |
| + 7,000 | |
| $42,500 | Total of payments made to each employee in excess of $7,000. You would enter this amount on line 5. |

**If you are a successor employer . . .** When you figure the payments made to each employee in excess of $7,000, you may include the payments that the predecessor made to the employees who continue to work for you **only** if the predecessor was an employer for FUTA tax purposes resulting in the predecessor being required to file Form 940.

**Example for successor employers:**

During the calendar year, the predecessor employer paid $5,000 to Employee A. You acquired the predecessor's business. After the acquisition, you employed Employee A and paid Employee A an additional $3,000 in wages. None of the amounts paid to Employee A were payments exempt from FUTA tax.

| | |
|---|---|
| $5,000 | Wages paid by predecessor employer |
| + 3,000 | Wages paid by you |
| $8,000 | Total payments to Employee A. You would include this amount on line 3. |

| | |
|---|---|
| $8,000 | Total payments to Employee A |
| – 7,000 | FUTA wage base |
| $1,000 | Payments made to Employee A in excess of $7,000. |

| | |
|---|---|
| $1,000 | Payments made to Employee A in excess of $7,000. |
| + 5,000 | Taxable FUTA wages paid by predecessor employer |
| $6,000 | You would include this amount on line 5. |

### 6. Subtotal

To figure your subtotal, add the amounts on lines 4 and 5 and enter the result on line 6.

line 4
+ line 5
line 6

### 7. Total taxable FUTA wages

To figure your total taxable FUTA wages, subtract line 6 from line 3 and enter the result on line 7.

line 3
– line 6
line 7

### 8. FUTA tax before adjustments

To figure your total FUTA tax before adjustments, multiply line 7 by .008 and enter the result on line 8.

line 7
x .008
line 8

## Part 3: Determine Your Adjustments

If any line in Part 3 does not apply, leave it blank.

### 9. If ALL of the FUTA wages you paid were excluded from state unemployment tax. . .

Multiply line 7 by .054 and enter the result on line 9.

line 7
x .054
line 9

If you were not required to pay state unemployment tax because all of the wages you paid were excluded from state unemployment tax, you must pay FUTA tax at the 6.2% (.062) rate. For example, if your state unemployment tax law excludes wages paid to corporate officers or employees in specific occupations, and the only wages you paid were to corporate officers or employees in those specific occupations, you must pay FUTA tax on those wages at the full FUTA rate of 6.2% (.062). When you figured the FUTA tax before adjustments on line 8, it was based on the maximum allowable credit (5.4%) for state unemployment tax payments. Because you did not pay state unemployment tax, you do not have a credit and must figure this adjustment.

**If line 9 applies to you, lines 10 and 11 do not apply to you.** Therefore, leave lines 10 and 11 blank. Do not fill out the worksheet in the instructions or Part 2, Schedule A (Form 940).

### 10. If SOME of the taxable FUTA wages you paid were excluded from state unemployment tax, OR you paid ANY state unemployment tax late

Fill out the worksheet on the next page. The worksheet takes you step by step through the process of figuring your credit. On page 9, you'll find an example of how to use it. Do not complete the worksheet if line 9 applied to you (see instructions above).

**Before you can properly fill out the worksheet, you will need to gather the following information:**

- Taxable FUTA wages (from line 7 of Form 940),
- Taxable state unemployment wages (state and federal wage bases may differ),
- The experience rates assigned to you by the states where you paid wages,
- The amount of state unemployment taxes you paid on time (*On time* means that you paid the state unemployment taxes by the due date for filing Form 940.), and
- The amount of state unemployment taxes you paid late. (*Late* means after the due date for filing Form 940.)

CAUTION *Do not include any penalties, interest, or unemployment taxes deducted from your employees' pay in the amount of state unemployment taxes. Also, do not include as state unemployment taxes any special administrative taxes or voluntary contributions you paid to get a lower assigned experience rate or any surcharges, excise taxes, or employment and training taxes. (These items are generally listed as separate items on the state's quarterly wage report.)*

**For line 3 of the worksheet:**

- If any of the experience rates assigned to you were less than 5.4% for any part of the calendar year, you must list each assigned experience rate separately on the worksheet.
- If you were assigned six or more experience rates that were less than 5.4% for any part of the calendar year, you must use another sheet to figure the additional credits and then include those additional credits in your line 3 total.

After you complete the worksheet, enter the amount from line 7 of the worksheet on line 10 of Form 940. **Do not attach the worksheet to your Form 940.** Keep it with your records.

# Worksheet—Line 10

***Before you begin:*** Use this worksheet to figure your credit if:

√ some of the wages you paid were excluded from state unemployment tax, OR
√ you paid any state unemployment tax late.

For this worksheet, **do not round your figures**.

Before you can properly fill out this worksheet, you must gather this information:

- Taxable FUTA wages (from line 7 of Form 940)
- Taxable state unemployment wages
- The experience rates assigned to you by the states where you paid wages
- The amount of state unemployment taxes you paid on time. (*On time* means that you paid the state unemployment taxes by the due date for filing the Form 940.) Include any state unemployment taxes you paid on nonemployees who were treated as employees by your state unemployment agency.
- The amount of state unemployment taxes you paid late. (*Late* means after the due date for filing Form 940.)

**1. Maximum allowable credit** — Enter line 7 from Form 940 _____ . x .054 on line 1 **1.** _____ .
(Form 940, line 7 x .054 = line 1).

**2. Credit for timely state unemployment tax payments — How much did you pay on time?** **2.** _____ .

- If line 2 is **equal to** or **more than** line 1, **STOP here**. STOP You have completed the worksheet. Leave line 10 of Form 940 blank.
- If line 2 is **less than** line 1, continue this worksheet.

**3. Additional credit — Were ALL of your assigned experience rates 5.4% or more?**

- **If yes**, enter zero on line 3. Then go to line 4 of this worksheet.
- **If no**, fill out the computations below. List ONLY THOSE STATES for which your assigned experience rate for any part of the calendar year was less than 5.4%.

| | State | Computation rate<br>The difference between 5.4% (.054) and your assigned experience rate<br>(.054 − .XXX (assigned experience rate) = computation rate) | | Taxable state unemployment wages at assigned experience rate | | Additional Credit |
|---|---|---|---|---|---|---|
| 1. | _____ | . | x | . | = | . |
| 2. | _____ | . | x | . | = | . |
| 3. | _____ | . | x | . | = | . |
| 4. | _____ | . | x | . | = | . |
| 5. | _____ | . | x | . | = | . |

If you need more lines, use another sheet and include those additional credits in the total.

**Total** _____ .

Enter the total on line 3. **3.** _____ .

**4. Subtotal** (line 2 + line 3 = line 4) **4.** _____ .

- If line 4 is equal to or more than line 1, **STOP here**. STOP You have completed the worksheet. Leave line 10 of Form 940 blank.
- If line 4 is less than line 1, continue this worksheet.

**5. Credit for paying state unemployment taxes late:**

**5a. What is your remaining allowable credit?** (line 1 − line 4 = line 5a) **5a.** _____ .

**5b. How much state unemployment tax did you pay late?** **5b.** _____ .

**5c. Which is smaller, line 5a or line 5b?** Enter the smaller number here. **5c.** _____ .

**5d. Your allowable credit for paying state unemployment taxes late** (line 5c x .90 = line 5d) **5d.** _____ .

**6. Your FUTA credit** (line 4 + line 5d = line 6) **6.** _____ .

- If line 6 is equal to or more than line 1, **STOP here**. STOP You have completed the worksheet. Leave line 10 of Form 940 blank.
- If line 6 is less than line 1, continue this worksheet.

**7. Your adjustment** (line 1 − line 6 = line 7) Enter line 7 from this worksheet on line 10 of Form 940. **7.** _____ .

***Do not attach this worksheet to your Form 940. Keep it for your records.***

### Example for using the worksheet:

Employee A and Employee B are corporate officers whose wages are excluded from state unemployment tax in your state. Employee C's wages are not excluded from state unemployment tax. During 2008, you paid $44,000 to Employee A, $22,000 to Employee B, and $16,000 to Employee C. Your state's wage base is $8,000. You paid some state unemployment tax on time, some late, and some remains unpaid.

Here are the records:

| | |
|---|---|
| Total taxable FUTA wages (line 7 of Form 940) | $21,000.00 |
| Taxable state unemployment wages | $ 8,000.00 |
| Experience rate for 2008 | .041(4.1%) |
| State unemployment tax paid on time | $100.00 |
| State unemployment tax paid late | $78.00 |
| State unemployment tax not paid | $150.00 |

**1. Maximum allowable credit**

$21,000.00 (line 7 of Form 940)
x .054 (maximum credit rate)
$1,134.00 — **1.** $1,134.00

**2. Credit for timely state unemployment tax payments** — **2.** $100.00

**3. Additional credit** — **3.** $104.00

.054 (maximum credit rate) — $8,000
– .041 (your experience rate) — x .013
.013 (your computation rate) — $104.00

**4. Subtotal** (line 2 + line 3) — **4.** $204.00

$100
+ 104
$204

**5. Credit for paying state unemployment taxes late**

**5a. Remaining allowable credit: (line 1 - line 4)** — **5a.** $930.00

$1,134.00
– 204.00
$930.00

**5b. State unemployment tax paid late:** — **5b.** $78.00

**5c. Which is smaller?** Line 5a or line 5b? — **5c.** $78.00

**5d. Allowable credit (for paying late)** — **5d.** $70.20

$78.00
x .90
$70.20

**6. Your FUTA credit** (line 4 + line 5d) — **6.** $274.20

$204.00
+ 70.20
$274.20

**7. Your adjustment** (line 1 - line 6) — **7.** $859.80

$1,134.00
– 274.20
$859.80 **You would enter this amount on line 10 of Form 940.**

## 11. If credit reduction applies . . .

Skip line 11 and go to line 12 because the U.S. Department of Labor has announced that there are no credit reduction states for tax year 2008.

# Part 4: Determine Your FUTA Tax for 2008

If any line in Part 4 does not apply, leave it blank.

## 12. Total FUTA tax after adjustments

Add the amounts shown on lines 8, 9, 10, and 11, and enter the result on line 12.

line 8
line 9
line 10
+line 11
line 12

*If line 9 is greater than zero, lines 10 and 11 must be zero because they would not apply.*

## 13. FUTA tax deposited for the year

Enter the amount of total FUTA tax that you deposited for the year, including any overpayment that you applied from a prior year.

## 14. Balance due

If line 13 is less than line 12, enter the difference on line 14.

line 12
– line 13
line 14

If line 14 is:

- More than $500, you must deposit your tax. See *When Must You Deposit Your FUTA Tax?* on page 3.
- $500 or less, you can deposit your tax, pay your tax with a major credit card, or pay your tax by check or money order with your return.
- Less than $1, you do not have to pay it.

*If you do not deposit as required and pay any balance due with Form 940, you may be subject to a penalty.*

**How to deposit or pay the balance due.** You may pay the amount shown on line 14 using EFTPS, a credit card, or electronic funds withdrawal (EFW). **Do not** use a credit card or EFW to pay taxes that were required to be deposited. For more information on paying your taxes with a credit card or EFW, visit the IRS website at *www.irs.gov* and click on the *electronic irs* link.

If you pay by EFTPS, credit card, or EFW, file your return using the "Without a payment" address on page 2 under *Where Do You File?* and **do not** file Form 940-V.

## 15. Overpayment

If line 13 is more than line 12, enter the difference on line 15.

line 13
– line 12
line 15

If you deposited more than the FUTA tax due for the year, you may choose to have us either:

- Apply the refund to your next return, or
- Send you a refund.

Check the appropriate box in line 15 to tell us which option you select. If you do not check either box, we will automatically refund your overpayment. Also, we may apply your overpayment to any past due tax account you have.

If line 15 is less than $1, we will send you a refund or apply it to your next return only if you ask for it in writing.

## Part 5: Report Your FUTA Tax Liability by Quarter Only if Line 12 Is More Than $500

Fill out Part 5 **only** if line 12 is more than $500. If line 12 is $500 or less, leave Part 5 blank and go to Part 6.

### 16. Report the amount of your FUTA tax liability for each quarter.

Enter the amount of your FUTA tax liability for each quarter on lines 16a-d. **Do not** enter the amount you deposited. If you had no liability for a quarter, leave the line blank.

**16a.** 1st quarter (January 1 to March 31).

**16b.** 2nd quarter (April 1 to June 30).

**16c.** 3rd quarter (July 1 to September 30).

**16d.** 4th quarter (October 1 to December 31).

To figure your FUTA tax liability for the fourth quarter, complete Form 940 through line 12. Then copy the amount from line 12 onto line 17. Lastly, subtract the sum of lines 16a through 16c from line 17 and enter the result on line 16d.

**Example:**
You paid wages on March 28 and your FUTA tax on those wages was $200. You were not required to make a deposit for the 1st quarter because your accumulated FUTA tax was $500 or less. You paid additional wages on June 28 and your FUTA tax on those wages was $400. Because your accumulated FUTA tax for the 1st and 2nd quarters exceeded $500, you were required to make a deposit of $600 by July 31.

You would enter $200 in line 16a because your liability for the 1st quarter is $200. You would also enter $400 in line 16b to show your 2nd quarter liability.

### 17. Total tax liability for the year

Your total tax liability for the year **must equal** line 12. Copy the amount from line 12 onto line 17.

## Part 6: May We Speak With Your Third-Party Designee?

If you want to allow an employee, your paid tax preparer, or another person to discuss your Form 940 with the IRS, check the "Yes" box. Then enter the name and phone number of the person you choose as your designee. Be sure to give us the specific name of a person — not the name of the firm that prepared your tax return.

Have your designee select a 5-digit Personal Identification Number (PIN) that he or she must use as identification when talking to IRS about your form.

By checking "Yes," you authorize us to talk to your designee about any questions that we may have while we process your return. Your authorization applies only to this form, for this year; it does not apply to other forms or other tax years.

You are authorizing your designee to:

- give us any information that is missing from your return,
- ask us for information about processing your return, and
- respond to certain IRS notices that you have shared with your designee about math errors and in preparing your return. We will **not** send notices to your designee.

You are **not** authorizing your designee to:

- receive any refund check,
- bind you to anything (including additional tax liability), or
- otherwise represent you before the IRS.

The authorization will automatically expire 1 year after the due date for filing your Form 940 (regardless of extensions). If you or your designee want to end the authorization before it expires, write to the IRS office where the return was filed. However, if the return was originally filed with a payment, use the *Without a payment* address.

If you want to expand your designee's authorization or if you want us to send your designee copies of your notices, see Pub. 947, Practice Before the IRS and Power of Attorney.

## Part 7: Sign Here

### You MUST fill out both pages of this form and SIGN it.

Failure to sign will delay the processing of your return.

On page 2 in Part 7, sign and print your name and title. Then enter the date and the best daytime telephone number, including area code, where we can reach you if we have any questions.

### Who must sign Form 940?

Form 940 must be signed as follows.

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

If you have filed a valid power of attorney, your duly authorized agent may also sign your Form 940.

**Alternative signature method.** Corporate officers or duly authorized agents may sign Form 940 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 *www.irs.gov/irb/2005-28_IRB/ar16.html*.

**Paid preparers.** A paid preparer must sign Form 940 and provide the information in the Paid Preparer's Use Only section of Part 7 if the preparer was paid to prepare Form 940 and is not an employee of the filing entity. The preparer must give you a copy of the return in addition to the copy to be filed with IRS.

If you are a paid preparer, write your SSN or your Preparer Tax Identification Number (PTIN) in the space provided. Include your complete address. If you work for a firm, write the firm's name and the EIN of the firm. You can apply for a PTIN using Form W-7P, Application for Preparer Tax Identification Number. You cannot use your PTIN in place of the EIN of the tax preparation firm.

Generally, do not complete the Paid Preparer's Use Only section if you are filing the return as a reporting agent and have a valid Form 8655, Reporting Agent Authorization, on file with IRS. However, a reporting agent must complete this section if the reporting agent offered legal advice, for example, by advising the client on determining whether its workers are employees or independent contractors for Federal tax purposes.

## How to Order Forms and Publications from IRS

Call 1-800-TAX-FORM or 1-800-829-3676

Visit our web site at *www.irs.gov*

## Other IRS Forms and Publications You May Need

- Form SS-4, Application for Employer Identification Number
- Form W-2, Wage and Tax Statement
- Form W-2c, Corrected Wage and Tax Statement
- Form W-3, Transmittal of Wage and Tax Statements
- Form W-3c, Transmittal of Corrected Wage and Tax Statements
- Form W-4, Employee's Withholding Allowance Certificate
- Form W-5, Earned Income Credit Advance Payment Certificate
- Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return
- Form 941, Employer's QUARTERLY Federal Tax Return
- Form 943, Employer's Annual Federal Tax Return for Agricultural Employees
- Form 944, Employer's ANNUAL Federal Tax Return
- Form 4070, Employee's Report of Tips to Employer
- Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips
- Instructions for Forms W-2 and W-3
- Instructions for Form 941
- Instructions for Form 944
- Notice 797, Possible Federal Tax Refund Due to the Earned Income Credit (EIC)
- Pub. 15 (Circular E), Employer's Tax Guide
- Pub. 15-A, Employer's Supplemental Tax Guide
- Pub. 15-B, Employer's Tax Guide to Fringe Benefits
- Pub. 51 (Circular A), Agricultural Employer's Tax Guide
- Pub. 596, Earned Income Credit
- Pub. 926, Household Employer's Tax Guide
- Pub. 947, Practice Before the IRS and Power of Attorney
- Schedule A (Form 940), Multi-State Employer and Credit Reduction Information
- Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors
- Schedule D (Form 941), Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations
- Schedule H (Form 1040), Household Employment Taxes

# Contact List of State Unemployment Tax Agencies

The following list of state unemployment tax agencies was provided to the IRS by the U.S. Department of Labor. For up-to-date contact information, visit the U.S. Department of Labor's website at *www.workforcesecurity.doleta.gov/unemploy/agencies.asp*.

| State | Telephone | Web Address |
|---|---|---|
| Alabama | (334) 242-8830 | *www.dir.alabama.gov* |
| Alaska | (888) 448-3527 | *www.labor.state.ak.us/estax* |
| Arizona | (602)771-6601 | *www.azdes.gov/esa/uitax/uithome.asp* |
| Arkansas | (501) 682-3798 | *www.state.ar.us/esd* |
| California | (888) 745-3886 | *www.edd.cahwnet.gov* |
| Colorado | (800) 480-8299 | *www.coworkforce.com* |
| Connecticut | (860) 263-6550 | *www.ctdol.state.ct.us* |
| Delaware | (302) 761-8484 | *www.delawareworks.com* |
| District of Columbia | (202) 698-7550 | *www.dcnetworks.org* |
| Florida | (800) 482-8293 | *http://dor.myflorida.com/dor/uc* |
| Georgia | (404) 232-3301 | *www.dol.state.ga.us* |
| Hawaii | (808) 586-8913 | *www.hawaii.gov/labor* |
| Idaho | (800) 448-2977 | *www.labor.state.id.us* |
| Illinois | (800) 247-4984 | *www.ides.state.il.us* |
| Indiana | (317) 232-7436 | *www.in.gov/dwd* |
| Iowa | (515) 281-5339 | *www.iowaworkforce.org/ui* |
| Kansas | (785) 296-5027 | *www.dol.ks.gov* |
| Kentucky | (502) 564-2272 | *www.oet.ky.gov* |
| Louisiana | (225) 342-2944 | *www.laworks.net/homepage.asp* |
| Maine | (207) 621-5120 | *www.state.me.us/labor* |
| Maryland | (800) 492-5524 | *www.dllr.state.md.us* |
| Massachusetts | (617) 626-5050 | *www.detma.org* |
| Michigan | (313) 456-2180 | *www.michigan.gov/uia* |
| Minnesota | (651) 296-6141 | *www.uimn.org/tax* |
| Mississippi | (866) 806-0272 | *www.mdes.ms.gov* |
| Missouri | (573) 751-3340 | *www.dolir.mo.gov* |
| Montana | (406) 444-3834 | *www.uid.dli.mt.gov* |
| Nebraska | (402) 471-9940 | *www.dol.state.ne.us* |
| Nevada | (775) 684-6300 | *https://uitax.nvdetr.org* |
| New Hampshire | (603) 228-4033 | *www.nhes.state.nh.us* |
| New Jersey | (609) 633-6400 | *http://lwd.dol.state.nj.us* |
| New Mexico | (505) 841-8576 | *www.dws.state.nm.us* |
| New York | (518)457-4179 | *www.labor.state.ny.us* |
| North Carolina | (919) 733-7396 | *www.ncesc.com* |
| North Dakota | (701) 328-2814 | *www.jobsnd.com* |
| Ohio | (614) 466-2319 | *www.jfs.ohio.gov* |
| Oklahoma | (405) 557-7173 | *www.oesc.state.ok.us* |
| Oregon | (503) 947-1488, option 5<br>(503) 947-1537 FUTA | *www.oregon.gov/employ/tax* |
| Pennsylvania | (717) 787-7679 | *www.dli.state.pa.us* |
| Puerto Rico | (787) 754-5818 | |
| Rhode Island | (401) 574-8700 | *www.uitax.ri.gov* |
| South Carolina | (803) 737-3075 | *www.sces.org/ui* |
| South Dakota | (605) 626-2312 | *www.state.sd.us* |
| Tennessee | (615) 741-2486 | *www.state.tn.us/labor-wfd/esdiv.html* |
| Texas | (512) 463-2700 | *www.twc.state.tx.us* |
| Utah | (801) 526-9400 | *www.jobs.utah.gov* |
| Vermont | (802) 828-4252 | *www.labor.vermont.gov* |
| Virginia | (804) 371-7159 | *www.VaEmploy.com* |
| Virgin Islands | (340) 776-1440 | *www.vidol.gov* |
| Washington | (360) 902-9360 | *www.esd.wa.gov/uitax/index.php* |
| West Virginia | (304) 558-2676 | *www.wvbep.org/bep/uc* |
| Wisconsin | (608) 261-6700 | *www.dwd.state.wi.us* |
| Wyoming | (307) 235-3217 | *http://wydoe.state.wy.us* |