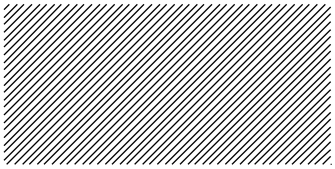

6

. . . . . ▶ 6

**Part II** **Tax Due or Refund** (Complete if you checked the ªYesº boxes in both questions A and B and did not check the box in C.)

| | | | | |
|---|---|---|---|---|
| 1 | **FUTA tax.** Multiply the wages in Part I, line 5, by .008 and enter here | 1 | | |
| 2 | Enter amount from Part I, line 6 | 2 | | |
| 3 | **Total FUTA tax** (add lines 1 and 2) ▶ | 3 | | |
| 4 | Total FUTA tax deposited for the year, including any overpayment applied from a prior year | 4 | | |
| 5 | **Balance due** (subtract line 4 from line 3). This should be $100 or less. Pay to the Internal Revenue Service ▶ | 5 | | |
| 6 | **Overpayment** (subtract line 3 from line 4). Check if it is to be: ☐ **Applied to next return, or** ☐ **Refunded** ▶ | 6 | | |

**Part III** **Tax Due or Refund** (Complete if you checked the ªNoº box in either question A or B or you checked the box in C.)

| | | | | |
|---|---|---|---|---|
| 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 From | (d) State experience rate To | (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 the state |
|---|---|---|---|---|---|---|---|---|---|
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| | | | | | | | | | |
| 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 III, 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: ☐ **Applied to next return, or** ☐ **Refunded** ▶ | 10 | | |

**Part IV** **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** ▶

Form **940**

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0028

**1991**

# EMPLOYER'S COPY

Employer identification number

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**A** Did you pay all required contributions to state unemployment funds by the due date of Form 940? (If a 0% experience rate is granted, check "Yes" and see instructions.) . . . . . ☐ **Yes** ☐ **No**

If you checked the "Yes" box, enter the amount of contributions paid to state unemployment funds . ► $ .....

**B** Are you required to pay contributions to only one state? . . . . . ☐ **Yes** ☐ **No**

If you checked the "Yes" box: (1) Enter the name of the state where you have to pay contributions ► .....

(2) Enter your state reporting number(s) as shown on state unemployment tax return. ► .....

If you checked the "No" box, be sure to complete Part III and see the instructions.

**C** If any part of wages taxable for FUTA tax is exempt from state unemployment tax, check the box. (See the instructions.). . . . . ☐

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 (to be completed by all taxpayers)

| | | | | | |
|---|---|---|---|---|---|
| **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.) ► ..... | Amount paid **2** | | | |
| **3** | Payments of more than $7,000 for services. Enter only the amounts over the first $7,000 paid to each employee. Do not include payments from line 2. Do not use the state wage limitation . . . . . | **3** | | | |
| **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 above for that state and multiply by the rate shown. (See the instructions.) Enter the credit reduction amount here and in Part II, line 2, or Part III, line 5: Michigan wages 3 .008 = . . . . . ► | | | **6** | |

**Part II** **Tax Due or Refund** (Complete if you checked the ªYesº boxes in both questions A and B and did not check the box in C.)

| | | | | |
|---|---|---|---|---|
| 1 | **FUTA tax.** Multiply the wages in Part I, line 5, by .008 and enter here | 1 | | |
| 2 | Enter amount from Part I, line 6 | 2 | | |
| 3 | **Total FUTA tax** (add lines 1 and 2) ▶ | 3 | | |
| 4 | Total FUTA tax deposited for the year, including any overpayment applied from a prior year | 4 | | |
| 5 | **Balance due** (subtract line 4 from line 3). This should be $100 or less. Pay to the Internal Revenue Service ▶ | 5 | | |
| 6 | **Overpayment** (subtract line 3 from line 4). Check if it is to be: ☐ **Applied to next return, or** ☐ **Refunded** ▶ | 6 | | |

**Part III** **Tax Due or Refund** (Complete if you checked the ªNoº box in either question A or B or you checked the box in C.)

| | | | | |
|---|---|---|---|---|
| 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 From | (d) State experience rate To | (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 the state |
|---|---|---|---|---|---|---|---|---|---|
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| | | | | | | | | | |
| 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 III, 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: ☐ **Applied to next return, or** ☐ **Refunded** ▶ | 10 | | |

**Part IV** **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 ▶**

**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,*** Business Reporting, for more information. Household employers should see ***Pub. 926,*** Employment Taxes for Household Employers.