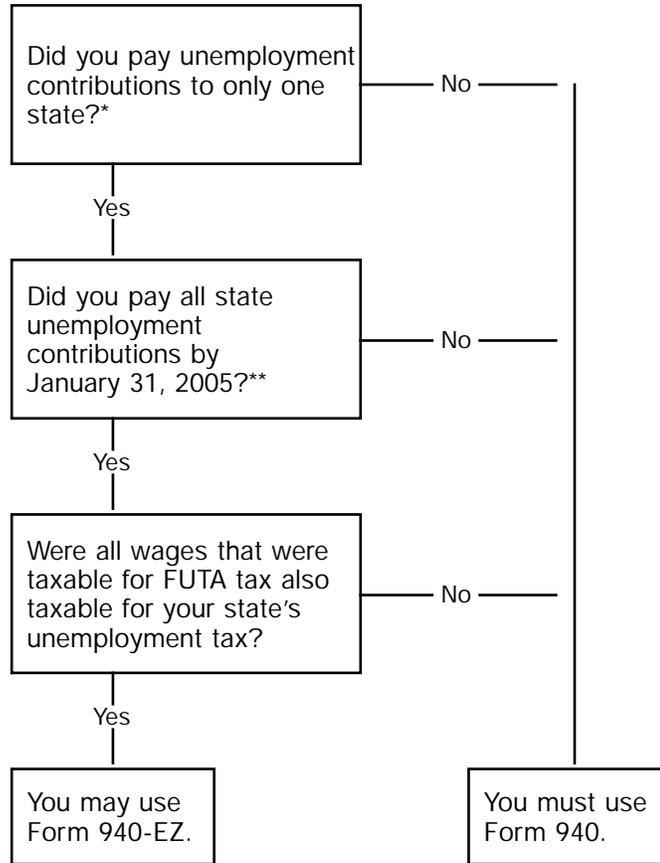


Who May Use Form 940-EZ

The following chart will lead you to the right form to use—



*** Do not file Form 940-EZ if—**

You owe FUTA tax only for household work in a private home. See Schedule H (Form 1040).

You are a successor employer claiming a credit for state unemployment contributions paid by a prior employer. File Form 940.

You pay unemployment contributions to a credit reduction state. See the separate instructions.

**If you deposited all FUTA tax when due, you may answer "Yes" if you paid all state unemployment contributions by February 10, 2005.