

Guide for the Certification of State FUTA Credits



Publication 4485

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Effective October 2019 for Tax Year 2018 FUTA Program

This Publication will be posted on the website www.irs.gov/formspubs during the last two weeks of September, before files are sent to the state agencies.

Purpose

This Publication provides instructions for the certification of state FUTA credits.

What's New

Updated the naming convention, changed all of the years to reflect the current year's process and updated state agency contacts. Added additional information to the Zero certification process in the Overview section. Updated the Identrust certificate information in Section 3.

Form Indicators are not to be changed for any reason.

Headquarters staff (HQ)

The IRS Headquarters (HQ) staff contact is Tessa Clark- Flora. You may contact her by e-mail: tessa.clark@irs.gov

Calendar timeframes to remember

- | | |
|-----------|---|
| September | IRS Enterprise Computing Center-MTB (Martinsburg) performs the annual FUTA Identification Data extract. |
| October | Enterprise Computing Center-MTB transmits the FUTA Identification Data File to the states. |
| January | States transmit FUTA Certification Data via Secure Data Transfer (SDT) to the IRS. |
| February | Enterprise Computing Center-MTB validates and processes State FUTA Certification data. FUTA HQ staff notifies the state of invalid data and requests replacement files. |
| April | States must have their correct certification data to IRS in order to participate in the annual FUTA Certification program processing. |
| May | IRS transmits the discrepancy data to ECC-MEM (Memphis) for campus processing. |

NOTE: It is imperative the schedule be followed because of the statute expiration date to assess additional tax. The due date of Form 940 is the last day of the month following the end of the calendar year (January 31). The statute of limitations is three years after the due date or three years after the return was actually filed, whichever is later.

Contents

Reminders	4
Background	4
Overview	5

Sections

	<u>Page</u>
1. Protecting Confidentiality of Data	6
2. General Information	6
3. Secure Data Transfer (SDT)	9
4. Prior Year Certification Problems	13
5. Programming Conventions and Definitions	13
6. Employer Identification Number (EIN)	14
7. Quarterly EIN Update Data	14
8. Certification Requirements	16
9. Identification Data Records	17
10. Certification Data Record	18
11. Review Procedures	21
12. Manual Certification/Re-certification Requests	22
13. IRS Assignment of Employer Identification Number (EIN)	22

Exhibit

	<u>Page</u>
Exhibit 1 - Example of a Transmittal Letter for Forms 940-C	25
Exhibit 2 - External Label for Form 940-C (From State)	26
Exhibit 3a - FUTA Identification Data File	27
Exhibit 3b - FUTA State Certification Data	28
Exhibit 3c - Reformatted FUTA Quarterly Entity Extract Data	29
Exhibit 3d - FUTA Certification Control File Record Layout (State Agency to IRS)	30
Exhibit 4 - List of State Abbreviations and State Agency Codes:	31
Exhibit 5 - SBSE Campus Contact Addresses	32
Exhibit 6 - States' Information System And Manual Certification Request Contacts	33

Reminders

Personally Identifiable Information (PII) Breach/Misrouted File

Personally Identifiable Information (PII) is any personal information that is linked or linkable to an individual. Examples include an individual's name, social security number, date and place of birth, mother's maiden name, financial transactions, medical history, and criminal or employment history. A PII breach is any incident where PII is lost, misused, or compromised. A suspected PII breach should be reported to the Treasury Inspector General for Tax Administration (TIGTA) and the IRS Office of Safeguards immediately. Contact information is as follows:

TIGTA 1-800-366-4484

www.treas.gov/tigta

IRS Office of Safeguards

www.safeguardreports@irs.gov

SDT Monthly Update E-mails

IRS recommends that states sign up for monthly Secure Data Transfer (SDT) updates. Please see Section 3, Secure Data Transfer, for instructions on how to sign up. States may also receive the monthly updates through their local IRS Governmental Liaison (GL). The SDT monthly updates provide relevant information about the Secure Data Transfer system.

Changes to State Contacts

Please notify the HQ Staff on page 1 when any changes are made to the "States' Information System and Manual Certification Request Contacts" information found in Exhibit 6.

IRS Validity Check

IRS runs a validity check comparing the Form Indicator with the payment fields. The IRS will not accept state records if payments are present in fields inappropriate for the Form Indicator shown. The comparison involves the following:

Section 9. FUTA IDENTIFICATION DATA RECORD

Form Indicators explanation

(Record Position 295)

Section 10. FUTA CERTIFICATION DATA RECORDS

Correct payment fields identified per Form Indicator

(Record Positions 117-155 and 182-207)

Background

The Federal Unemployment Tax Act (FUTA) provides for cooperation between the federal and state governments in the establishment and administration of unemployment insurance. The employer is subject to a payroll tax levied by the federal and state governments

As a result of the Act, the IRS is responsible for receiving and processing the Form 940, Employer's Annual Federal Unemployment Tax Return and Schedule H, Household Employment Tax, filed with Form 1040, U.S. Individual Tax Return. All revenue associated with these returns is collected for the Department of Labor (DOL). The DOL is responsible for dispensing the revenue deposited in the FUTA Trust Fund. DOL monitors the Unemployment Insurance systems for each state and can withhold funds from a state if it does not comply with federal standards.

The taxpayer is allowed a maximum credit of 5.4% against the Federal tax of 6.0%, provided all payments were made to the state by the due date of the Form 940 or Schedule H. If payments are received in the state after the due date, taxpayers are allowed 90% of the amount that would have been allowable as a credit if the payments were made on or before the Form 940 or Schedule H due date.

The FUTA Certification Program is the method IRS uses to verify with the states that the credit claimed on the Form 940 or Schedule H actually was paid into the states' unemployment funds.

Credit Reduction - If a state received a loan (advance) from the Federal Unemployment Account in order to be able to pay unemployment benefits, there can be an increase in the net federal tax paid by employers in that state.

States fall under the Credit Reduction criteria when they are unable to repay loans from the Federal Unemployment Fund. Because of this, the employers doing business in such states are required to pay an additional tax on their Form 940. This is accomplished through a reduction of the allowable credit given for timely payments to the states.

Overview

The employer is subject to a payroll tax levied by the federal and state governments.

The employer is required to file unemployment tax reports with state agencies.

The Form 940 is an annual return filed by employers to report taxable wages and pay the Federal Unemployment Tax. This return covers the period January 1 thru December 31, and is due to be filed on or before January 31 following the close of the calendar year.

Individuals with household employees (babysitters, housekeepers, etc.) file Schedule H with Form 1040, U.S. Individual Income Tax Return, or Form 1041, U.S. Fiduciary Income Tax Return (for Estates and Trusts) to report Federal employment taxes (Social Security, Medicare, withheld Federal Income and Federal Unemployment).

In September, the IRS creates a FUTA Identification Data File (see Exhibit 3a) of Form 940 or Schedule H filers to send to each state agency. The data will be provided to the state via the IRS Secure Data Transfer System (SDT). Secure Data Transfer is a means of exchanging files electronically and allows your agency to receive your IRS FUTA data extracts via a secure file transfer.

IRS distributes FUTA Identification Data file to the states via SDT in October.

- The FUTA Identification file records include a field for the State Reporting Number. If the state is unable to match the data using the Employer Identification Number (EIN), it should try to match with the state reporting number, if provided.
- The state agencies are required to provide their FUTA Certification data (see Exhibit 3b) to the IRS via SDT by January 31 of the following year.
- In order to minimize the number of re-certification requests which come from the IRS or from the employer, state agencies should review a sample of the records on their FUTA Certification file before returning it via SDT.

IRS will run the state agencies' FUTA Certification data against the federal data to identify employers' records that show possible discrepancies. IRS will transfer the discrepancy records to the FUTA domain located at the Enterprise Computing Center - Memphis (MEM).

IRS Cincinnati SBSE Campus will access the records through the FUTA Case Processing (FCP) System. The FCP System is programmed to sort the data into the following categories:

- Zero Certification records
- Potential Adjustment Registers (PARS)
- Records requiring 4010C Letter – Proposed Increase to Tax
- Records requiring 4011C Letter – Proposed Decrease to Tax

Zero Certifications are discrepancy records with no taxable wages or payments made to the state. IRS Cincinnati SBSE Campus sends these records back to the state agency for manual re-certification **during the 1st quarter of the fiscal year**. The state agency returns all Zero Certification records requests to the IRS Cincinnati SBSE Campus for further processing. (See Exhibit 5 for the address). **It is very important that the state agency timely returns the Zero Certification requests. If the re-certification requests are not received the FUTA Unit must issue correspondence to the employer. The state will then have to re-certify the information directly to the employer after the FUTA activity has begun.**

Potential Adjustment Registers are discrepancy records for which an automatic determination regarding a proposed increase or decrease tax adjustment cannot be made. Registers are sent to tax examiners for a manual review and issuance of the appropriate letter (4010C, Proposed Increase to Tax, or 4011C, Proposed Decrease to Tax).

1. Protecting Confidentiality of Data

The state tax authorities are responsible for safeguarding the confidentiality of tax return data. The states agree to take all necessary precautions not only to prevent unauthorized disclosures, but also to prevent situations that might create the appearance of unauthorized disclosure of information about any taxpayer.

2. General Information

The FUTA Identification Data file will include entities extracted from all Forms 940 and Schedules H posted to IRS Business and Individual Master Files between October 1, 2018 and September 30, 2019 (prior year returns filed in 2017 may be included). The data file potentially includes data from years 2013 thru 2016.

The data will be transmitted to all state agencies in September 2019 via SDT. States will receive an automated notification, sent to their group e-mail address, when the file is available for download on the SDT server. **Data will be available for 10 days** and then will be deleted for security reasons. For instructions regarding incomplete, unsuccessful file transmissions or re-transmission of a file, refer to page 9, *SDT Customer Support Procedures*.

NOTE: The words “State” or “State Agencies” include the employment agencies in the District of Columbia, Puerto Rico, and the Virgin Islands.

The file must be validity checked once received to determine if the data is readable. If the data cannot be read, contact HQ staff at the e-mail address shown on page 1. Agencies may be asked to submit a SDT Customer Support Request, requesting a re-transmission of the file. Refer to page 9, *SDT Customer Support Procedures*.

1. **Timeliness:** Compare the data with your employer accounts and return the data to us by **January 31, 2020**. If you are unable to provide the certification data by the due date, contact HQ staff at the e-mail address shown on page 1 to let them know when the data will be sent. This deadline is critical; any delay may cause adverse reactions from taxpayers because of delays in receiving letters of proposed tax increase or decreases, refunds for tax decreases, or bills for any tax, penalty, and interest which is determined due.
2. Your agency will be notified if the transmission is successful; however, if the records are unreadable, in the incorrect format, or incomplete, a re-transmission will be requested. The IRS will not correct any data sent to us from the state agencies.

Reminder: When sending a re-transmission be sure the sequence number is updated on both the data and control file. State agencies must track and use sequence numbers (NNN) for their submissions (refer to the note on page 14, regarding File Sequence Numbers).
3. You may separate the data by year to make your comparison; however, all records must be returned to us as one complete file in proper sequence.
 - a.) Return all records on the file(s) provided by IRS. If the taxpayers are not taxable to your state, return these records with zero in state taxable wage and experience rate fields.
 - b.) If you advise us a taxpayer is exempt under Section 501(c) 3, and our records show the taxpayer is not exempt, we will contact the taxpayer.
4. Prior year or early filed records that cannot be systemically certified must be returned on the certification record with the Rate Indicator "3" (see Section 10, Record Position 156).

It is necessary for states to post all payments for all four quarterly returns, plus any supplemental payments received, before certifying the credits. **Do not** cut off posting any sooner than three weeks prior to sending us the certification data.

Prior to certifying the data on the FUTA Identification Data file, it is critical states use the first three Form 940 Quarterly Entity Extract files (see Section 7) to verify and post the Employer Identification Numbers (EIN) to their employer accounts (see Section 6). Do not input any corrections from the fourth quarterly Entity extract file until after the certification match.

The data file IRS sends to the state agencies should be copied and retained for a period of one year. A backup copy of the FUTA Certification Data sent to IRS should be retained by the state agencies for one year. If IRS needs a replacement, we would request it within one year.

If any shipments to the states are necessary, IRS will use the names and addresses shown in Exhibit 6, States' Information System and Manual Certification Request Contacts. In order to ensure delivery, this address must be a street address – **IT CANNOT BE A POST OFFICE BOX**. If any contact information is incorrect or changes are made during the year, please contact the HQ Staff so that the records can be corrected.

The IRS will validity check the FUTA Certification Data files submitted by the states for content and format. If the data does not meet IRS specifications, the IRS will request corrected or re-created replacement data in the correct format. IRS will work with the state to perfect the transmission.

Set Fields: The state/agencies **cannot** change the information received from IRS in the following fields when returning the data to IRS. Refer to Section 9 for the file position for the Identification Data Records (data received from IRS) and Section 10 for the file position for Certification Data Record (data sent to IRS).

- **State Code** – Sections 9 and 10 Record Position 5-6
- **Employer Identification Number (EIN)** – Sections 9 and 10 Record Position 7-15
- **Document Locator Number (DLN)** – The number used by IRS to control the document as shown in Section 9 Record Position 16-29; Section 10 Record Position 16-28
- **Tax Period** – Section 9 Record Position 30-35; Section 10 Record Position 29-34
- **Check Digit** – Section 9 Record Position 36-37; Section 10 Record Position 35-36
- **Form Indicator** – **Section 9 Record Position 295; Section 10 Record Position 172. This indicator must be provided to identify the form the information applies to (Form 940, 1040, or 1041).**
- **Cross Reference Number** – Section 9 Record Position 271-279, Section 10 Record Position 173-181

The FUTA Identification Data records include a field for the State Reporting Number (SRN). This number is an additional research tool to help certify the FUTA data. **DO NOT CERTIFY THE RECORD USING THE STATE NUMBER ONLY.** If there is no certification data for the EIN provided, return the record as a Zero Certification.

To ensure the state programmer and project coordinator understand the record layouts, we have provided both a core record layout and a descriptive explanation for several of the record layouts. Although the numbering appears to be inconsistent between the two, the core record layouts (Exhibits 3a thru 3c, represent the physical data address on the SDT record which begins with zero, while the descriptive record layouts (found on pages 16-17, 19-21, and 21-24) refer to relative data positions.

If state agencies receive both a Form 940 record and a Schedule H for the same EIN, they must provide IRS with the Form 940 Form Indicator 1, Record Position 295, and FUTA Certification Data Record Position 172. Return the Schedule H record as a Zero Certification record.

FUTA Certification Data:

Rate Indicator - (Record Position 156) - used when the state cannot certify the data during the data exchange between the state and IRS. States should use the following criteria:

- States will enter **Rate Indicator “1”** when there are more than 4 experience rates assigned.
- States will enter **Rate Indicator “3”** when the state cannot provide certification information because they cannot certify a prior year return or an early filed current year return on their database.
- Otherwise, leave the Rate Indicator “blank”

Follow the review procedures in Section 11 before submitting the FUTA Certification Data via SDT.

See the instructions in Section 12 for Manual Certification/Re-certification Request Processing. State agencies initiating amended certifications should prepare a Form 940C or a substitute form and mail to the IRS Cincinnati SBSE campus requesting the certification (see Exhibit 5 for address).

3. Secure Data Transfer (SDT)

FUTA information will only be provided to agencies electronically via IRS Secure Data Transfer (SDT). The IRS has chosen Tumbleweed's "Secure Transport" software product to facilitate the transfer of data.

The IRS will transmit all FUTA extracts via SDT. Once the extract is complete, IRS will send the data to the SDT server where it will be available for download by the participating state agency. For support with establishing an SDT account with IRS, please submit an SDT Customer Support Request asking to establish an SDT account. Complete information on establishing an SDT account is available in the SDT Handbook. The SDT Handbook is available from your local GL or from your IRS project manager. In addition to installing the SDT software, each agency must also have an IdenTrust Certificate installed. After the initial installation, agencies will have to renew their IdenTrust Certificate every two years at a cost of approximately \$119. Refer to the ACES (Access Certificates for Electronics Services) IdenTrust website for additional information. Visit the website at http://www.identrust.com/certificates/buy_aces_business.html. IdenTrust will no longer issue or renew ACES certificates as IGC (Medium Assurance Affiliated certificates) have replaced ACES. IGC certificates are available for 1,2 or 3 year validity periods at cost between \$89 to \$179.

SDT Automatic File Notification Information

Each agency will be notified when an IRS file is available for download from the SDT server. Agencies are required to set up group e-mail address to which IRS will send notification. Agencies determine who they want within the agency to receive notification. The agency group code e-mail address must start with the agency's two digit state abbreviation followed by three digit agency code and agency's e-mail address extension. For instance, if the state code is MA and the agency code is 123, the group code e-mail address would begin "MA123@..." followed by the agency's e-mail address extension.

The agency's group code e-mail address will supersede any e-mail addresses previously provided by the agency.

Agencies must allow the e-mail address extension "**treas.gov**" through the agency e-mail filter in order to receive the SDT automated file delivery notifications. Any changes to e-mail addresses need to be submitted using the SDT Customer Support Procedures.

Note: The agency has 10 days to download the file before the file is removed from the SDT server in accordance with IRS security policy.

Automated Notifications to States

The following automated notifications are sent to inform, provide confirmation, or request information. All automated notifications are sent to a group e-mail address provided by the state agency.

- *File Delivery Notification (FDN):* Whenever an IRS file is placed on the SDT server, an automated notification will be sent to the state agency within 6 hours, notifying them that a file is available for download. **The agency has 10 days to download the file before the file is removed from the SDT server in accordance with IRS security policy.**
- *Successful Agency Download Notification:* When the state agency successfully downloads a file from the SDT server, an automated e-mail notification is sent within 10 minutes con-firming the file was successfully downloaded.
- *Notification Of File Receipt:* An automated notification will be sent to the state agency within 10 minutes of a successful file upload to the SDT server, confirming IRS receipt

of the file. **The agency will receive this notification for all files that are uploaded successfully even if the file is named incorrectly (thus preventing the file from being processed).**

- *Incorrectly Named File*: State agencies will receive an automated notification from IRS when a file is submitted with an incorrect or unrecognizable file name. The incorrectly named file will then be deleted from the IRS systems. The state agency must re-submit the file with the correct file name using the next sequential number.
- *Control File Needed*: State agencies will now receive an automated notification when they fail to upload a *control file* with a *data file* to the SDT server.

SDT Customer Support Procedures for State Agencies

To submit an SDT Customer Support request, follow Steps 1-3 below:

Step 1: Create an e-mail and enter the following in the subject line: **SDT Customer Support Request from SS### ***

Step 2: Cut and paste the following into the body of the e-mail. You must complete items 4-7. Do not change items 1-3; they have been completed for you.

1. Customer Directory Record: **CD62946**
2. Last Name: **STATE** (do not change to the name of your state; leave the word STATE in this field. IRS does not identify your state from this field)
3. First Name: **AGENCY** (do not change to the name of your agency; leave the word AGENCY in this field. IRS does not identify your agency from this field)
4. SDT Agency Code (SS###)*: (this field must be completed; IRS identifies your agency from this field)
5. State the question or describe the issue needing resolution:
6. IRS File Name (if applicable)**:
7. Requestor's Name & Contact Info:

Step 3: Submit the request to the Enterprise Help Desk by sending the e-mail to: **MIT.S.EUES.enterprise.service.desk@irs.gov**

To submit a request for testing the validity of state data, follow steps 1-3 below:

1. The states should make any test requests to their GL. The GL will open a ticket to the FUTA Tier 1 developers, "AD-CP-RESEARCH-MFR&A-COMPSUPT" if this is a data test (they do not test transmission conductivity, these tickets should be opened to "EOPS-ECC-OSB-FTS-SDT"). The ticket needs to include the requesting state and date the state will send us the data for testing. Once the data is received and the test is complete, this ticket will be updated with the test outcome.
2. The state must use the following naming convention when sending in test data: SS###FUTAYYYY99999.txt, SS###FUTAYYYY99999.cntl.txt (where SS = state abbreviation, ### = state code, YYYY = year). The 99999 signifies that this is a test file, and will keep the data separate from Production. Any deviation from this test file name will cause unpredictable results and a delay in testing.

3. If the state wants to test both the conductivity and the data, then the ticket should be opened first to “EOPS-ECC-OSB-FTS-SDT”. Once the connectivity is confirmed/corrected, the ticket should be reassigned to “AD-CP-RESEARCH-MFR&A-COMPSUPT” for the data validity checks.

The SDT Customer Support Procedures above should be used only for technical issues related to file transfers or to SDT account issues. Examples are:

- questions on how to upload or download a file using SDT
- questions about slow, interrupted or incomplete file transmissions
- Requests for the re-transmission of a file (must be within 60 days of original transmission)
- requests to change a group e-mail address to receive automated notifications
- requests for a format change
- questions about whether or not a state file was received by IRS
- requests to install an IdenTrust digital certificate

Requests for support of non-technical issues and issues not related to an agency’s SDT account should be sent to the HQ staff contact or other Relationship Manager for the specific project. Examples of non-technical, non-account related issues are:

- extract content issues (what data elements are in a file)
- file record layout issues
- all spec book issues
- delivery schedules for IRS files
- due dates for tickler/input files
- questions about creating new or ad hoc extracts
- safeguard issues (may also be sent to: safeguardreports@irs.gov)

NOTE: For those agencies that incur a problem downloading a file, downloading the file in binary may be the solution

SDT Dataset Names for FUTA files sent from IRS to State Agency

FUTA State Identification Data (yearly):
PDJEY.J18063.FSS###.202039.txt

Control File:
PDJEY.J18063.FSS###.FYYYYCC.cntl.txt

SS - two alpha State Abbreviation
- three digit assigned Agency Code
YYYY - four digit year
CC - two digit cycle (39)

Dataset Names for FUTA Quarterly Entity Update File from IRS to State Agency

The Quarterly Entity Update file is transmitted the month following the close of each quarter. (Quarterly cycle numbers will be different from the yearly transmission.)

FUTA Quarterly Entity Update File:

PDBEK.B1805E.FSS###.BYYYYCC.txt

Control File:

PDBEK.B1805E.FSS###.BYYYYCC.cntl.txt

SS - two alpha State Abbreviation
- three-digit assigned Agency Code
YYYY – four-digit year
CC - two-digit cycle

The control file sent from IRS to the state has a different format than the required control file sent from the state to IRS. Both control files are in ASCII format and the IRS control file sent to the state contains the following information:

- 1.) file name
- 2.) record count and
- 3.) the agency's user identification
(two digit state abbreviation followed by three digit numeric agency code)

Secure Data Transfer (SDT) Transmissions to the IRS

States will transmit FUTA return information to IRS using SDT. Whenever an agency submits data to IRS using SDT, the agency will need to send two separate files, a data file and a control file.

- The data file contains the agency data to be run against IRS systems; this was previously sent on cartridge, tape, or CD.
- **The control file contains information about the data file. It must be in ASCII format. Refer to the record layout in Exhibit 3d, FUTA Certification Control File Record Layout.**

It is important that the agencies use the **file names** provided below:

- All data files should have a **“.txt”** extension after the file name.
- All control files should have a **“:cntl.txt”** extension after the file name.

NOTE: Do not use upper case letters (caps) for these extension names.

SDT File Name (for files sent from State Agency to IRS):

Data File Name:

SS###FUTA202005NNN.txt

Control File Name:

SS###FUTAYYYYCCNNN.cntl.txt

SS – State Abbreviation
- State Agency Code assigned by the IRS

Program – FUTA

YYYY – Processing Year*

CC – Cycle (05)

NNN – agency 3 digit sequence number (use 001 for the initial submission)

*FUTA processing year 2020 will be for FUTA tax year 2018.

NOTE: State agencies must track and use sequence numbers (NNN) for their submissions. If IRS requests a re-transmission, the next sequence number to use would be 002, then 003, etc. IRS will not track the sequence numbers received. States must track the sequence numbers used in order not to overwrite a previously sent transmission.

States must return two files, one data file, and one control file. If the Control File is not in the correct format or contains errors, the IRS will request a re-transmission for both the data and control files.

How to Subscribe to SDT Updates

SDT Updates are sent to state agency personnel via the FTA Extract Listserv periodically. Subscribing to the FTA Extract Listserv will ensure your receipt of SDT updates. To subscribe, follow the step below.

- 1.) Go to the FTA web site at: <http://www.taxadmin.org/fta-e-lists>

Instructions for opening an account are included in the above link.

4. Prior Year Certification Problems

The following were problems noted last year:

- Agencies are notified via e-mail when the Annual FUTA Certifications are sent via SDT. Agencies have only **10 days** in which to download the data from Tumbleweed.
- The number of records returned to IRS was either greater or fewer, than originally sent to the state agencies.
- **Data returned past the January 31st deadline.**
- Incorrect file names on the transmissions sent to IRS.
- IdenTrust Certificates expired.
- Payment fields containing letters and non-numeric characters in the rightmost position, i.e., decimal points (.), minus signs (-), and plus signs (+) are invalid and result in dropped records
- The records in the file that were provided by the IRS were not all returned by some of the state agencies.
- Form records were input into incorrect Form fields and Form field amounts.

5. Programming Conventions and Definitions

1. Programming systems or equipment used by the state agency must adhere to the following conventions:

PROGRAMMING CONVENTIONS:

FUTA Certification Data Record	All files will now be fixed block
Unsigned Zone Decimal Fields	A numeric field in the records must be unsigned zoned decimal format.
Alpha Fields	All alpha fields are to be blank filled in the positions not containing significant data.
Numeric Fields	All numeric fields are to be zero (0) filled in the positions not containing significant data, except the State Reporting Number and Rate Indicator fields, which are blank filled.

DEFINITIONS:

Identification Data	The complete name and address, tax period, document locator number (number assigned to Form by IRS), employer identification number (EIN), and the federal taxable wages (single state employers only).
Special Character	Any character that is not a number, letter, or a blank
Blocked Records	Two or more records grouped together to form a block.
Blocking Factor	The number of records grouped together to form a block.
Record	A group of related fields of information treated as a unit.

2. The FUTA State Certification Data (see Exhibit 3b) prescribed in the specifications should be fixed block, (each record containing 326 characters – UNSIGNED ZONED DECIMAL).

6. Employer Identification Number (EIN)

1. The EIN was selected as the number which could be used by all state agencies to match the federal data with the state accounts. The EIN is assigned uniformly by the IRS and validity checked for authenticity before it will pass to our Business Master File (BMF). We recognize human errors occur; we try to minimize these errors and correct them as soon as possible.
2. EIN updates are forwarded to those states that are interested in the information on a quarterly basis (see Section 7). This data will normally arrive in the middle of the month following the end of a quarter.
 - a.) Any state agency that finds more than one EIN has been assigned to the same employer should forward a copy of both records to the IRS Cincinnati SBSE Campus FUTA Coordinator (see Exhibit 5 for address).
 - b.) If the IRS Cincinnati SBSE Campus determines an employer has more than one State Reporting Number (SRN), the campus will forward this information to the state on a Form 940B or substitute form.
3. The state agency should input the new EIN(s) or corrections in a timely manner. Do not input the corrections for the fourth quarter until after the certification match.

7. Quarterly EIN Update Data

1. The Quarterly Entity Update file will be transmitted to the states via SDT the month following the close of each quarter. The file contains data on newly assigned EINs or employers who have changed their name during the previous quarter. This data is referred to as the Quarterly EIN Update Data. To determine the type of change that has occurred, refer to Position 257-259 in the following record element chart.

Name change records will have entries in the Former Name Control field. The name control consists of four alpha/numeric characters. The ampersand (&) and hyphen (-) are the only special characters allowed in the name control. The name control can have fewer than but no more than four characters. Blanks may be present only as the last two positions of the name control.

- To ensure the state programmer and project coordinator understand the layouts, we have provided a core record layout (see Exhibit 3c) and the following chart providing a descriptive explanation of each record element. Although the numbering appears to be inconsistent, the core record layout represents the physical data address on the SDT record that begins with zero, while the descriptive record layout refers to relative data position.

Quarterly EIN Update Data Schedule		
Quarter	Months	Data Transmitted to State Agencies
1	Jan/Feb/Mar	During the month of April
2	Apr/May/Jun	During the month of July
3	Jul/Aug/Sep	During the month of October
4	Oct/Nov/Dec	During the month of January

Record Position	Element	Entry
1-4	Record Character Count	Number of characters contained in the record (HEX) (01030000).
5-13	Employer Identification Number	The 9 numeric digits assigned to each employer.
14-21	Transaction Date	The date the entity change took place.
22-30	Cross Reference EIN	The number previously established. Alerts you the employer used this EIN on a previous return. The number is being changed to the one shown in positions 5-13. This field will be zero filled when a EIN was not previously assigned to an employer.
31-34	Former Name Control	See Section 7.01
35-46	ZIP Code	Twelve digit geographic code that identifies areas within the U.S. or its possessions.
47-48	State Code	Two-digit alpha abbreviation for the state or possession where the employer shows business is located.
49-70	City	City where the employer shows business is located.
71-105		Street Address
106-140	First Name Line	Self-explanatory
141-175	Second Name Line	Self-explanatory (blank filled if no name lines are present)
176-210	Third Name Line	Self-explanatory
211-245	Fourth Name Line	Self-explanatory
246-247	Check Digits	A two letter alpha code used by IRS in conjunction with the employer identification number as a self-checking or error detecting code.

248	Filing Requirements	“Y” in this field indicates the presence of a F940 filing requirement.
249-252	Reserved	Blanks
253-256	Current Name Control	See Section 7.01
257-259	Transaction Codes (TC)	Y’s (yes) or N’s (no) in this field indicate which TC initiated the extract. Position 257=New Account Position 258=EIN Change Position 259=Name Change

8. Certification Requirements

1. FUTA Identification Data File (see Exhibit 3a).

- a.) The file will be sent to the state agency for each employer who claimed a credit or liability on Form 940 or Schedule H for unemployment tax paid to the state. The file provides those elements needed to locate the employer’s account. The FUTA Identification data will be transmitted to the states via SDT (Tumbleweed System).
- b.) The State Reporting Number (SRN) is shown in Record Positions 280 thru 294 of the FUTA Identification File in Section 9. **If the displayed SRN does not agree with your records, please enter the correct number in positions 157 – 171 of the FUTA Certification Record (see Section 10).**

NOTE: The state reporting number is provided as an additional research tool you can use to certify data on the FUTA Identification file. **DO NOT CERTIFY THE RECORD USING THE STATE REPORTING NUMBER ONLY.** If there is no certification data on the EIN provided, return the record as a Zero Certification.

- c.) The state agency will compare the records on the file with their employer accounts and report the following to IRS by January 31st:
 - 1.) For each record located, provide:
 - (a) Total taxable state wages reported for each experience rate
 - (b) Experience rate(s) assigned by the state
 - (c) Total payments made to the state. Break this amount into three time periods for Form 940 filers and into two time periods for Form 1040 and 1041 filers. The Form Indicator is shown in Record Position 295 of the FUTA Identification File in Section 9.

NOTE: State agencies must enter these money fields correctly, i.e., for 940 records enter 940 payments and for Schedule H records enter Schedule H payments.

Forms 940 (Form Indicators 1 & 4):

- 1 – Payments made before 2/1
- 2 – Payments made 2/1 thru 2/10
- 3 – Payments made after 2/10

Schedule H (Form Indicators 2 & 3):

1 – Payments made on or before 4/15

2 – Payments made after 4/15

- 2.) Indicate each record requiring manual verification (enter **Rate Indicator “1” or “3”** in position 156). Enter a “1” to indicate more than four experience rates are assigned. Enter a “3” if the information is a prior year or early filed current year record and cannot be certified during the FUTA data exchange.
- 3.) Return all other unmatched records (Use Rate Indicator of blank – HEX 40).
- (a) Voluntary contributions and payments made as surcharge for interest must not be considered when reporting payments.
 - (b) No tolerances or other drop criteria will be applied by the state.
ALL FEDERAL RECORDS MUST BE RETURNED!
 - (c) Certain records will not contain a Taxable Wage figure, but instead show F0F0F0F0F0F0F0F0F0F0F0F0F1 in the Taxable Wages field. This will denote a multi-state filer.
 - (d) The Taxable Wages field is for state information only and should not be returned on the matched and unmatched records.

2. The state agencies will return their FUTA Certification data via the IRS SDT System (Tumbleweed).
3. The data specifications in the following sections must be adhered to without deviation. If your agency cannot adhere to the specifications, contact HQ staff at the e-mail address shown on page 1 immediately.

9. Identification Data Records

1. The FUTA Identification Data Files will be transmitted to the states via the IRS SDT System (Tumbleweed). The files are furnished to the 50 states, District of Columbia, Puerto Rico and the Virgin Islands. There are 28 records to a block.

To ensure the state programmer and project coordinator understand the record layouts, we have provided a core record layout (see Exhibit 3a) and the following chart providing a descriptive explanation of each record element. Although the numbering appears inconsistent, the core layout represents the physical data address on the SDT transmission record, while the descriptive record layout refers to relative data positions.

Record Position	Element	Entry
1-4	Record Character Count	Number of characters contained in the record (HEX)(01270000)
5-6	State Code	Two letter alpha code of state where tax is claimed to be paid.
7-15	EIN	The current 9 digit number assigned to each employer.
16-29	Document Locator Number	Number used by IRS to control the document.

30-35	Tax Period	The 6 numeric digits showing the tax period in yyyyymm format e.g., 201612 201712, 201812 , etc., is for 2016, 2017, 2018 respectively.
36-37	Check Digit	A two letter alpha code used by IRS in conjunction with the Employer Identification Number as a self-checking or error detecting code.
38-52	Taxable Wages	Wages taxed by IRS on Form 940 or Schedule H. This item will appear only when the wage information is available on a state basis. If this field contains F0F0F0F0F0F0F0F0F0F0F0F0F0F0F1, this represents a multi-state employer. This element will be in dollars and cents, right justified.
53-64	ZIP Code	ZIP Code shown on Form
65-66	State	State shown in address on Form 940 or Schedule H.
67-91	City	City shown in address on Form 940 or Schedule H.
92-126	Street Address	Address shown on Form 940 or Schedule H.
127-161	Name, First Line	Self-explanatory
162-196	Name, Second Line	Self-explanatory (blank filled if no second name line is present.)
197-231	Name, Third Line	Self-explanatory (blank filled if no third name line is present.)
232-266	Name, Fourth Line	Self-explanatory (blank filled if no fourth name line is present.)
267-270	Name Control	First four letters of the company name.
271-279	Cross Reference EIN	The EIN previously assigned to the employer.
280-294	State Reporting Number	The State Reporting Number as shown on the state's prior year certification data file.
295	Form Indicators	Form 940 = 1 Form 1041 = 2 Form 1040 = 3 Schedule R= 4

10. Certification Data Record

1. The specifications outlined in these instructions prescribe the required format and content of the records to be included in the file, but not the method used in their preparation.
2. An acceptable SDT transmission will be in ASCII Format using the record layout provided. Use fixed length and fixed block (see Exhibit 3b).
3. The state agency will compare the records on the FUTA Identification Data file with their employer accounts. ALL RECORDS PRESENT ON THE FUTA IDENTIFICATION DATA FILE MUST BE INCLUDED ON THE FUTA CERTIFICATION SDT TRANSMISSION.

To ensure the state programmer and project coordinator understand the record layouts, we have provided a core record layout in Exhibit 3b and the following brief descriptive explanation of each record element below. Although the numbering appears inconsistent, the core record layout represents the physical data address for your transmission beginning with zero, while the descriptive record layout below refers to relative data positions.

NOTE: All money fields must be dollars and cents, right justified, zero filled and unsigned zone decimals.

Record Position	Element	Entry
1-4	Reserved	Character format (e.g. blanks).
5-6	State Code	Enter official two letter alpha code.
7-15	EIN	Enter 9 numeric characters assigned by IRS. Do not include hyphen.
16-28	Document Locator Number	Enter FIRST 13 digits of the 14 digits assigned by IRS.
29-34	Tax Period	Enter six numeric digits of the appropriate year. and month (201712 201812)
35-36	Check Digit	Enter two letter alpha code furnished by IRS.
37-49	State Taxable Wages 1	Enter wages determined to be taxable (right justify and zero fill). If no return was filed, or more than 4 experience rates were assigned, fill the field with zeros (F0).
50	Exception Indicator	F0 or optional use of a F1 indicator. NOTE: There is no other valid literal that can be used in this position. The state agency will enter F1 to identify states with a state wage base of \$7,000.
51-56	Experience Rate 1	<p>Enter rate assigned by state. If more than four rates assigned, zero fill the fields in positions 37 through 155 and enter a "1" in position 156. If no return filed, zero-fill the fields in positions 37 to 155 and blank fill position 156.</p> <p>If an employer <u>has not</u> filed a return, do not enter an experience rate for any period.</p> <p>The experience rate must contain 6 decimal positions (right justified); therefore, enter zeros to fill any blank character position, e.g. 3% or 3.7% should read 030000 and 037000, respectively.</p> <p>Whenever a record is located and data is furnished in positions 37 through 56, wages must be entered for the applicable state experience rate and position 156 must be blank.</p> <p>Do not enter experience rate without entering the corresponding wages.</p>

57- 69	State Taxable Wages 2	Enter wages determined to be taxable <u>provided</u> a different wage and experience rate is assigned. Right justify and zero fill. If same experience rate, then wages can be combined in first wage field, and this field filled with zeros.
70	Unity of Enterprise	Applicable to the state of California only. (California uses one state account number for various businesses while IRS uses an EIN for each separate type of business). <ul style="list-style-type: none"> • Enter a “9” on the California record ONLY when more than one EIN is involved. • Enter a zero if the California record does not involve more than one EIN. All other states will enter a zero in this field.
71-76	Experience Rate 2	Enter the rate assigned only if it is different from positions 51-56. Otherwise, fill with zeros.
77-89	State Taxable Wages 3	Enter only when 3 different experience rates were assigned with wages paid. Refer to State Taxable Wages 2 above.
90	Zero	F0
91-96	Experience Rate 3	Enter only when 3 different experience rates were assigned. Refer to Experience Rate 1 above for format.
97-109	State Taxable Wages 4	Enter only when 4 different experience rates were assigned with wages paid. Refer to State Taxable Wages 2 above for format.
110	Zero	F0
111-116	Experience Rate 4	Enter only when 4 different experience rates were assigned. Refer to Experience Rate 1 above for format.
117-129*	Sum of <u>Form 940</u> Payments prior to 2/1	Enter the sum of payments before 2/1; if no payments were made, fill with zeroes.
130-142*	Sum of <u>Form 940</u> Payments 2/1 thru 2/10	Enter sum of payments made from 2/1 thru 2/10; if no payments were made, fill with zeroes.
143-155*	Sum of <u>Form 940</u> Payments after 2/10	Enter sum of payments after 2/10; if no payments were made, fill with zeroes.

***Form Indicator “1” & “4” payment fields**

156	Rate Indicator	Enter a “1” if more than four experience rates are assigned. Enter a “3” if the information is a prior year or early filed current year record and cannot be systemically certified. If neither “1” nor “3” applies, “blank” fill the field.
157-171	State Reporting Number	Enter the SRN assigned by your state. LEFT JUSTIFY AND BLANK FILL.

172	Form Indicator	Copied from position 295 of the FUTA Identification File Record. (see Section 9)
173-181	Cross Reference Number	Copied from positions 271 - 279 of the FUTA Identification File Record.
182-194*	Sum of <u>Schedule H Payments</u> 4-15 or Prior	Enter the sum of payments made 4/15 or prior; if no payments made, fill with zeros.
195-207*	Sum of <u>Schedule H Payments</u> After 4-15	Enter the sum of payments made after 4/15; if no payments made or unable to determine payments, fill with zeros.
208-326		Zero fill.

*** Form Indicator “2” or “3” payment fields**

- Form 940C must be completed by the state agency when the Rate Indicator (Record Position 156) “1” (more than four experience rates are assigned) or “3” (prior year or early filed current year record that cannot be certified systemically) is entered. The FUTA Certification Data File generated by the state will contain a certification record for the employer in question. The data required in record positions 1 thru 36 is to be entered and a “1” or “3” is to be entered in Position 156. The Form 940C will be sent to the IRS Cincinnati SBSE Campus (see Exhibit 5 for address) to be input onto the FUTA Case Processing (FCP) systems’ 940C file.

NOTE: State agencies may order a supply of of Forms 940C, *Employer Account Abstract*, directly from an IRS Distribution Centers by calling 1-800-TAX-FORM (1-800-829-3676).

- The records on the SDT data file must be in fixed length format and in EIN sequence. Care must be taken to copy, without error, the EIN, Check Digits, State Code, and Form Indicator furnished by IRS; the data is unusable if it does not contain these items without error.
- For purposes of determining timely payments, we request you use the date payments were received by your agency, not the date they were deposited or posted to your database. This will prevent payments made on or before the proper due date appearing to be late.

11. Review Procedures

After the FUTA Certification Data has been prepared and before transmission, the state should review the quality of the data. This review will minimize the number of re- transmission requests from the HQ staff.

Follow these review procedures:

- Print two copies of the first 50 Zero Certification records (records where the total state wages are zero) and of the first 50 Non-Zero Certification records (records where the total state wages are other than zero). Use one copy to verify the format and components of the records against the specifications in this Publication.
- With the second copy, using the EIN, request manual certification of these records from your appropriate state function. Compare the manual certifications with the print of the computer certifications to verify the data is the same. Remember the state reporting number provided is an additional research tool to help find the certification data for the EIN.
- Compare money amounts for proper placement of decimals. Verify that the experience rate has been correctly converted from a percent to decimal.

4. Review both the data and control file ensuring the number of records returned to the IRS is the same number sent to the state agency.
5. Check for non-numeric characters in the payment fields.

When the results of these reviews are satisfactory, transmit your data and control file via SDT to the IRS. Do not transmit the results of your review to the IRS. Save them for future reference.

12. Manual Certification/Re-certification Requests

When the IRS Cincinnati SBSE Campus determines it needs a re-certification, (except for Zero Certs), it will prepare a request on a Form 940B or substitute form.

1. The campus will send manual requests to the addresses shown in Exhibit 6, in the Manual Certification Contact/Address column.
2. States should work these requests as quickly as possible. Many of these may have statute deadlines or other problems that require expedite handling. If you cannot research and return them within 60 days, contact the IRS Cincinnati SB/SE Campus FUTA coordinator.

State agencies should prepare supplemental and/or amended certifications on Forms 940C or a substitute form and send to the IRS Cincinnati SB/SE Campus (see Exhibit 5 for address). The forms must show a complete record of the account including any data previously provided to the IRS manually, by CD or SDT transmission and should be marked AMENDED DATA, OR SUPPLEMENTAL DATA.

1. State agencies will initiate supplemental certifications when there is activity on accounts previously certified to the IRS.
2. State agencies will initiate amended certifications whenever delinquent returns are secured by the state agency through an audit or delinquency investigation and there is a possibility no federal return was filed.

The state agency and the IRS Cincinnati SB/SE Campus can agree to the IRS accepting the employers' proof of credit without having to suspend the case 45 days for state re-certification. If an agreement is not made,

1. If the employer returns photocopies of canceled checks or other pertinent data, the Campus will:
 - a.) Prepare a Form 940B.
 - b.) Photocopy all data returned by the employer.
 - c.) Send Form 940B and attachments to the state agency.
 - d.) Suspend the photocopied data and a copy of the Form 940B for 45 days.
2. If a reply is not received from the state agency within 45 days, the IRS Cincinnati SBSE Campus will accept the employers proof and make the necessary correction.

13. IRS Assignment of Employer Identification Number (EIN)

1. Every employer who is required to file a Business Federal Tax return or who pays wages to one or more employees must be assigned an EIN.
2. When a Form SS-4 (Application for an EIN) is received, research to determine if a new number should be assigned. When a taxpayer opens a new business or changes the name of his business, the taxpayer must notify the IRS.

3. When a new number is assigned, IRS sends a letter to the taxpayer providing the new number. The taxpayer should:
 - a.) Keep a copy of the letter as a permanent record.
 - b.) Use the number and name exactly as shown on the letter.
 - c.) Use this number on all tax payments and tax related correspondence or documents.

Any variation used when filing tax returns making FTD payments or subsequent payments may result in improper or delayed posting of payments to an account and/or the assignment of more than one EIN.

4. Only one number may be assigned to an employer as long as the type of organization does not change. If the employer moves the business to a new location, or operates two or more businesses, still only one number is assigned. For example, John Smith who operates a jewelry store in California and a department store in New York needs only one EIN as long as he is the proprietor of both businesses. However, if Mr. Smith sells his department store, the new owner would have to apply for a new EIN if he had not been previously assigned one (even if the trade name remains the same).
5. A number assigned to one type of organization may not be used by another. For example, if an EIN is assigned to a sole proprietor and the proprietor decides to incorporate the business, a new number must be assigned to the corporation. If a partnership changes to a sole proprietor, once again there has been a change to an organization and a new number is needed.
6. The types of organizations receiving EINs are partnerships, sole proprietorships, corporations, trusts, estates, governmental and non-profit organizations. The EINs are assigned in the legal name of the organization.

For example:

Individual	Owner's full name (Proprietor)
Corporation	Corporate name
Partnership	Full name of all partners
Estate	Name of the decedent
Trust	Name of maker or grantor of trust

A new EIN is assigned if there is a change in ownership.

For example:

Individual owner to partnership
Individual owner to corporation
Individual owner to another individual owner
Partnership to individual owner
Partnership to corporation
Corporation to individual owner
Corporation to partnership
Bankruptcy Receivership

The original EIN can be retained in the following organizational changes:

- a.) Corporation – When the structure of the corporation remains the same. For example, if the corporate charter has been amended to show a name change only, the corporate structure is not changing.
- b.) Individual – When the name or trade name is changed without a change of ownership. Only one number is needed regardless of the number of businesses owned.
- c.) Partnership – If the partnership declares bankruptcy, the name changes, the location of the partnership changes or locations are added.

State agencies must be careful to transfer the EIN when transferring credit from one state account number to another. If a partnership converts to a corporation in mid-year, two Forms 940 will be filed, one for the partnership and one for the corporation. If the state credits for the partnership are transferred to the corporation, then the EIN for the partnership must be transferred with the respective money amounts for this one year. The partnership number may be deleted after certification has been completed.

EXHIBITS

Exhibit 1 - Example of a Transmittal Letter for Forms 940-C

DOCUMENT TRANSMITTAL	TO: Internal Revenue Service Cincinnati SBSE Campus	DATE:
DOCUMENT IDENTIFICATION	ITEM COUNT OR ESTIMATE	NUMBER OF BOXES
<input type="checkbox"/> FUTA Discrepancy Data From Non-Automated State Certification Completed ATTENTION: Receiving, Sorting and Numbering Function <input type="checkbox"/> FUTA Discrepancy Data Enterprise Computing Center-MTB		
*ATTENTION: Cincinnati SBSE Campus FUTA Unit Supplemental and/or Amended Certifications ATTENTION: Cincinnati SBSE Campus FUTA Unit		
FROM: (State Agency)	Releasing Official	

Exhibit 2 - External Label for Form 940-C (From State)

NAME OF STATE	TYPE OF DOCUMENT
TAX PERIOD	NUMBER OF BOXES
SEQUENCE NUMBER OF BOXES\	NUMBER OF RECORDS

1. Name of State
2. Type of Document - Form 940-C
3. Tax Period
4. Number of boxes
5. Sequence Number of boxes
6. Number of Records in the boxes

Exhibit 3a - FUTA Identification Data File

CORE RECORD LAYOUT

Pns Packed Decimal, n=No. of Dec., s=sign

Zns Zoned Decimal, n=No. of Dec., s=sign

G Packed W/O Sign

C Character

File Name: 180-63-11					August 17, 2001		
Record Title: FUTA Identification Data File (To State)							
Element Name	Dec	Hex	Length	Type	Ref	Remarks	*
Byte Count	0	0	4	X			
TC150 State Code	4	4	2	C			
EIN	6	6	9	C			
DLN	15	F	14	C			
Tax Period	29	1D	6	C			
Check Digit	35	23	2	C			
Total Federal Taxable Wages	37	25	15	C		Multi-State = 0000000000001	
Zip Code	52	34	12	C			
Address State Code	64	40	2	C			
City	66	42	25	C			
Address	91	5B	35	C			
First Name Line	126	7E	35	C			
Second Name Line	161	A	135	C			
Third Name Line	196	C4	35	C			
Fourth Name Line	231	E7	35	C			
Name Control	266	10A	4	C			
Cross Reference EIN	270	10E	9	C			
State Reporting Number	279	117	15	C			
Form Indicator	294	126	1	C		1 = 940 2 = 1041 3 = 1040 4= Schedule R	
TOTAL RECORD LENGTH	295	127					

X Hexadecimal

B Binary

Exhibit 3b - FUTA State Certification Data

CORE RECORD LAYOUT

File Name 180-67-01						Date 8/01/2009
FUTA State Certification Data						
Element Name	Dec	Hex	Length	Type	Ref	Remarks
Reserved	0	0	4	C		
STATE CODE	4	4	2	C		
EIN	6	6	9	C		EMPLOYER IDENTIFICATION NUMBER
DLN	15	F	13	C		DOCUMENT LOCATOR NUMBER
Tax Period	28	1C	6	C		
CHECK DIGIT	34	22	2	C		
STATE TAXABLE WAGES #1	36	24	13	C		NO SIGNS FOR EXAMPLE: \$123.45 IS F0 F0 F0 F0 F0 F0 F0 F1 F2 F3 F4 F5. C5 OR D5 IS NOT ACCEPTABLE
Exception Indicator	49	31	1	C		The F1 will be entered by states with a state wage base of \$7,000. Otherwise F0 will be entered.
STATE EXPERIENCE RATE #1	50	32	6	C		RATE OF 2.7% or .027 is F0 F2 F7 F0 F0 F0. F2 F7 F0 F0 F0 F0 or F0 F0 F0 F0 F2 F7 IS NOT ACCEPTABLE
STATE TAXABLE WAGES #2	56	38	13	C		California: F0 or F9 All other states: F0
Unity of Enterprise Indicator	69	46	6	C		
STATE EXPERIENCE RATE #2	70	7E	35	C		
STATE TAXABLE WAGES #3	76	4C	13	C		
Zero	69	59	1	C		F0
STATE EXPERIENCE RATE #3	90	5A	6	C		
STATE TAXABLE WAGES #4	96	60	1	C		
Zero	109	6D	9	C		F0
STATE EXPERIENCE RATE #4	110	6E	6	C		
Sum of Payments PRIOR TO 2-1	116	74	13	C		
Sum of Payments 2-1 THRU 2-10	129	81	13	C		
Sum of Payments AFTER 2-10	142	8E	13	C		
Rate Indicator	155	9B	1	C		Rate Indicator should be F1, F3, or 40. C0, 00, or F0 are NOT acceptable
STATE REPORTING NUMBER	156	9C	15	C		LEFT JUSTIFY AND BLANK FILL
Form Indicator	171	AB	1	C		F1=940, F2=1041, F3=1040
CROSS REFERENCE EIN	172	AC	9	C		
Sum of Sched H Paymts 4-15 or PRIOR	181	B5	13	C		
Sum of Sched H Paymts AFTER 4-15	194	C2	13	C		
Filler	207	CF	119	C		Zero Character Fill (F0F0F0..) is desired
Total Record Length	326	146				
						ALL FIELDS EXCEPT THE BYTE COUNT MUST BE UNSIGNED ZONED DECIMAL FORMAT DESIRED

Pns Packed Decimal, n=No. of Dec., s=sign
 Zns Zoned Decimal, n=No. of Dec., s=sign
 G Packed W/O Sign

C Character
 X Hexadecimal
 B Binary

Exhibit 3c - Reformatted FUTA Quarterly Entity Extract Data

CORE RECORD LAYOUT

File Name 180-5E-11						Date 07/13/2007	
Record Title Reformatted FUTA Quarterly Entity Extract Data						Effective PY2008	
Element Name	Dec	Hex	Length	Type	Ref	Remarks	*
BYTE COUNT	0	0	2	X			
ZERO	2	2	2	X			
EIN	4	4	9	C			
TRANSACTION DATE	13	D	8	C			
TC001 EIN	21 1	5	9	C		Significant only for TC001 Extraction	
OLD NAME CONTROL	30	1E	4	C		Significant only for TC013 Extraction	
ZIP CODE	34	22	12	C			
STATE CODE	46	2E	2	C			
CITY	48	30	22	C			
ADDRESS	70	46	35	C			
FIRST NAME LINE	105	69	35	C			
SECOND NAME LINE	140	8C	35	C		Field may be completely blank	
THIRD NAME LINE	175	AF	35	C		Field may be completely blank	
FOURTH NAME LINE	210	D2	35	C		Field may be completely blank	
CHECK DIGITS	245	F5	2	C			
F940 FILING REQUIREMENT	247	F7	1	C		'Y' indicates presence of a Filing Requirement for Forms 940/940PR	C
RESERVED	248	F8	4	C		Blanks	I
CURRENT NAME CONTROL	252	FC	4	C			
TC CODES TC000 TC001 TC013	256	100	3	C		'Y' or 'N': Indicates which TC Code(s) initiated the Extract	
TOTAL RECORD LENGTH	259	103					

Pns Packed Decimal, n=No. of Dec., s=sign
 Zns Zoned Decimal, n=No. of Dec., s=sign
 G Packed W/O Sign
 C Character
 X Hexadecimal
 B Binary

Exhibit 3d - FUTA Certification Control File Record Layout (State Agency to IRS)

The control record should be formatted into one line with an LRECL of 80.

NOTE: This file record layout is different from that of the control file received from the IRS.

The record layout for the “cntl.txt” file is shown below:

Field Positions	Field Title	Length	Description and Remarks
1-20	Project Name, Processing Year and Cycle	20	Required. Left-justify and Blank fill For 2016 tax year this field will read: FUTA201805
21	Reserved	1	Required. Blank fill
22-27	State Abbrev & Agency Code	6	Required. Enter the two alpha state abbreviation (SS) followed by the assigned Agency code (NNN). For example: SSNNN-Agencies with five characters Left-justify and blank fill last space Federal Agencies: FFFNNN- Federal Agencies with six characters
28	Reserved	1	Required. Blank fill
29-38	Record Count	10	Required. Enter the total number of records for the data file. Right-justify and zero fill. Do not enter all zeroes. For example, if there are 53 records enter 0000000053.
39	Reserved	1	Required. Blank fill
40-69	Contact Name	30	Required. Enter the name of the person to contact if any questions should arise with the transmission. Example: John Smith Left-justify and blank fill
70	Reserved	1	Required. Blank fill
71-80	Contact Telephone Number	10	Required. Enter the contact person’s telephone number including area code. Do not use () or spaces.

FUTA Certification Control File Record Layout

Project Name and Cycle	Reserved	State Abbrev & Agency Code	Reserved	Record Count	Reserved	Contact Name
1-20	21	22-27	28	29-38	39	40-69

Reserved	Contact Telephone Number
70	71-80

Exhibit 4 - List of State Abbreviations and State Agency Codes:

Alabama	AL	963	Louisiana	LA	972	Oklahoma	OK	973
Alaska	AK	992	Maine	ME	901	Oregon	OR	993
Arizona	AZ	986	Maryland	MD	952	Pennsylvania	PA	923
Arkansas	AR	971	Massachusetts	MA	904	Puerto Rico	PR	966
California	CA	994	Michigan	MI	938	Rhode Island	RI	905
Colorado	CO	984	Minnesota	MN	941	South Carolina	SC	957
Connecticut	CT	906	Mississippi	MS	764	South Dakota	SD	946
Delaware	DE	951	Missouri	MO	943	Tennessee	TN	962
D. of Columbia	DC	753	Montana	MT	981	Texas	TX	974
Florida	FL	159	Nebraska	NE	947	Utah	UT	987
Georgia	GA	958	Nevada	NV	788	Vermont	VT	903
Hawaii	HI	999	New Hampshire	NH	902	Virginia	VA	954
Idaho	ID	882	New Jersey	NJ	922	Virgin Islands	VI	767
Illinois	IL	936	New Mexico	NM	985	Washington	WA	991
Indiana	IN	735	New York	NY	911	West Virginia	WV	955
Iowa	IA	942	North Carolina	NC	956	Wisconsin	WI	939
Kansas	KS	948	North Dakota	ND	945	Wyoming	WY	983
Kentucky	KY	961	Ohio	OH	931			

Exhibit 5 - SBSE Campus Contact Addresses

SBSE Campus	States
<p>IRS Cincinnati SB/SE Campus (CSC) Attn: FUTA Coordinator, Stop 815G 201 W Rivercenter Blvd. Covington, KY 41011</p> <p>All FUTA Discrepancies will be worked at the IRS Cincinnati SBSE Campus.</p>	<p>Alabama, Alaska, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, District of Columbia (DC), Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Puerto Rico, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Virgin Islands, Washington, West Virginia, Wisconsin, Wyoming and International</p>

Exhibit 6 - States' Information System And Manual Certification Request Contacts

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
ALABAMA	Ramona Jordan AL Unemployment Commission Department of Labor IT Operations Section 649 Monroe St. Room 3205 Montgomery, AL 36131	Dale Richey Unemployment Compensation Tax Division Audits & Cashiering Section 649 Monroe Street Montgomery, AL 36131 334-954-4717 dale.richey@labor.alabama.gov
ALASKA	James Danner AK–Division of Employment and Training Services-DPL 1111 W 8th Street, Suite 107 Juneau, AK 99801 dol.dpl@alaska.gov	Kiera Messing AK–Division of Employment and Training Services-Tax Accounts & Contributions 1111 W 8th Street, Room 203 Juneau, AK 99801 esd.tax@alaska.gov
ARIZONA	Joe Soliz, Business Analyst AZ Dept. of Economic Security Employer Engagement Administration 3443 N. Central Avenue. 4th Floor Phoenix, AZ 85012 602-771-8060 602-771-8365 fax jsoliz@azdes.gov	Janet Mallak AZ Dept. of Economic Security Employer Engagement Administration Unemployment Insurance Tax Office 4000 N. Central Ave. Suite 500 Phoenix AZ 85012 602-771-6601 uitaccounting@azdes.gov
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COLORADO	Neil Jorgensen CDLE OIT 633 17th St Suite 800 Denver, CO 80202 303-318-8347 neil.jorgensen@state.co.us	Bonnie Tusinger CDLE UI Employer Services Supervisor 251 E. 12th Ave Denver, CO 80203 303-318-9426 bonnie.tusinger@state.co.us

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
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DELAWARE	Karla Johnson Application Support Project Lead DE Div. of Unemployment Insurance PO Box 9950 Wilmington, DE 19809 karla.johnson@state.de.us	Marie Cameron Tax Operations Manager DE Div. of Unemployment Insurance 4425 North Market Street, 3rd Floor Wilmington, DE 19802 marie.cameron@state.de.us
DISTRICT OF COLUMBIA	Ramon Perez-Goizueta Chief Operating Officer Office of the Director/Department of Employment Services 4058 Minnesota Ave NE, 5th Floor Washington, DC 20019 202-671-1673 desk 202-210-1569 cell ramon.perez-goizueta2@dc.gov	Ryan O. Moore-Lee UI Tax Chief Office of Unemployment Compensation Department of Employment Services 4058 Minnesota Ave, NE Room 4010 Washington, DC 20019 202-671-3024 ryan.moore-lee@dc.gov
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STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
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INDIANA	IN Department of Workforce Development Attn: Scott O'Mara 402 W. Washington Street Indianapolis, IN 46204 317-232-7706 somara@dwd.in.gov Secondary Contact: Attn: Gary McCauley 402 W. Washington St Indianapolis, IN 46204 317-233-5252 gmccauley@dwd.in.gov	IN Department of Workforce Development Attn: Ryan Lemasters 10 N. Senate Ave, SE 202 Indianapolis, IN 46204-2277 317-234-5904 rlemasters@dwd.in.gov
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KENTUCKY	Jayme Monteiro Commonwealth Office of Technology Office of Application Development Division of Agency Application Development 300 Sower Blvd, 4 SW-25 Frankfort, KY 40601-1108 502-564-9190 jayme.monteiro@ky.gov www.technology.ky.gov	Beverly Dearborn Branch Manager Tax Enforcement Branch KY Div. of Unemployment Insurance 275 E Main Street., 2EH Frankfort, KY 40621-0948 502-564-3326 502-564-5442 fax beverlym.dearborn@ky.gov

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
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MARYLAND	Donald Vundhla Supervisor Accts Receivable Unit Room 400 1100 N. Eutaw St. Baltimore, MD 21201 410-767-7822 410-767-2680 fax donald.vundhla@maryland.gov	Arnold Diamond Chief, Accounting and Fund Management MD Dept of Labor Licensing & Regulation 1100 N. Eutaw St. Rm 400 Baltimore, MD 21201 410-767-2673 410-767-2680 fax arnold.diamond@maryland.gov
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MINNESOTA	Michelle West UI Program Manager MN Dept of Employment & Economic Dev 1st National Bank Building 332 Minnesota St Suite E200 St. Paul, MN 55101 651-259-7998 michelle.west@state.mn.us	Gina Socha FUTA Coordinator MN Dept of Employment & E 1st National Bank Building 332 Minnesota St Suite E200 St. Paul, MN 55101 651-259-0803 gina.socha@state.mn.us

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
MISSISSIPPI	MS Dept. of Employment Security ATTN: David Whitley 1235 Echelon Parkway Jackson, MS 39213 573-751-0008 dwhitley@mdes.ms.gov	Karen Prideaux Chief, Tax Department 1235 Echelon Parkway Jackson, MS 39213 601-321-6334 kprideaux@mdes.ms.gov
MISSOURI	Amy Brune UI Tax Manager MO Dept of Labor & Industrial Relations Div. of Employment Security 421 E. Dunklin Jefferson City, MO 65101 573-751-3412 573-751-9705 fax amy.brune@labor.mo.gov	Same as IT Contact
MONTANA	Casey Greenwood MT Dept. of Labor & Industry Technology Services Division 2550 Prospect Ave Helena, MT 59601 406-444-1361 cgreenwood@mt.gov	Lisa Barton Status & Rating Section MT Dept of Labor & Industry 1315 East Lockey 4th Flr Helena, MT 59604 lbarton@mt.gov
NEBRASKA	Karen Hall Office of Administrative Services NE Dept of Labor 550 South 16th Street Lincoln, NE 68508 402-471-9840 Karen.Hall@nebraska.gov	Jolee Wheatley Office of Unemployment Insurance Tax NE Dept of Labor 550 S 16th St Lincoln, NE 68509 402-471-3407 402-471-9994 fax jolee.wheatley@nebraska.gov
NEVADA	Tonya Johnson NV DETR/Employment Security Dept 500 E. Third St Carson City, NV 89713 tonya.johnson@nvdestr.org	Jennifer Stagliano NV Bart DETR/Employment Security Dept 500 E. Third St. Carson City, NV 89713 jlstagliano@nvdestr.org
NEW HAMPSHIRE	Randy Severance Systems Specialist Production Control NH Dept. of Employment Security 45 South Fruit Street Concord, NH 03301-4857 randy.r.severance@nhes.nh.gov	Janet Coughlin Tax Unit Supervisor-Accounting NH Dept. of Employment Security 45 South Fruit Street Concord, NH 03301-4857 603-228-4048 603-225-4323 fax jcoughlin@nhes.nh.gov

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
NEW JERSEY	Robert Schisler NJ Dept. of Labor and Workforce Development Div. of Information Technology NJ Labor Building John Fitch Plaza 2nd Floor Trenton, NJ 08625 robert.schisler@dol.state.nj.us	Terri Ingham NJ Development of Labor & W Development NJ Labor Bldg Division of Employer Account 9th Floor-Office Audits John Fitch Plaza Trenton, NJ 08625 Fax (609)292-8855 Catherine.Ingham@dol.nj.gov
NEW MEXICO	Jeff Daugherty NM Dept of Workforce Solutions 401 Broadway NE Albuquerque, NM 87102 505-841-8442 jeff.daugherty@state.nm.us	Roy Padilla NM Dept of Workforce Solutions 401 Broadway NE 505-841-8879 Albuquerque, NM 87103 roy.padilla@state.nm.us
NEW YORK	James A Konicki, Director Unemployment Insurance Integrity and Quality Control Unemployment Insurance Division NYS Department of Labor State Office Campus Building 12, Room 558A Albany, NY 12240-0001 518-457-5713 518-458-8604 fax james.konicki@labor.ny.gov	Ifeanyi Chukwuma, Supervisor*** Employer Account Adjustment Section Unemployment Insurance Division NYS Department of Labor State Office Campus Bldg.12, Room 332 Albany, NY 12240-0001 518-485-8602 518-485-2109 fax Ifeanyi.Chukwuma@labor.ny.gov

***Calls to NY Employment Insurance Division for certifications will depend on the first two digits of the NY Reporting Number:

NY Reporting Number	Name	Phone
05-13	Michael Mooney	518-457-1909
14-41	John Portelli	518-485-8014
42-50	Theresa Arnold	518-457-3568
51-68	Kevin Pepe	518-402-4634
69-85 and 89	Dawn Miller	518-457-1107
86-88, 90, 93, 04	Dana Ziamandanis	518-457-7587

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
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OHIO	Korrine Rowe IT Manager Ohio Dept of Job and Family Services 4200 E 5th Ave Columbus, OH 43219 614-387-8328 korrine.rowe@jfs.ohio.gov	Jon Noble ODJFS –Tax and Employer Services 4020 E Fifth Ave C614-644-2815 jonathon.noble@jfs.ohio.gov
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PENNSYLVANIA	Mike Buskey Business Partner/Contractor LI OIT BASD UC Tax and Wage Division PA Department of Labor & Industry Building 651 Boas St 3rd Floor East Harrisburg, PA 17121 717-787-5121 c-shmandal@pa.gov	Anton Urban Office of UC Tax Services PA Department of Labor & Industry Building 651 Boas St Harrisburg, PA 17121 717-214-6702 anturban@pa.gov Marjorie Roberts, Office of UC Tax Services PA Department of Labor & Industry Building 651 Boas St., Room 920 Harrisburg, PA 17121 717-214-6702 anturban@pa.gov

<p>PUERTO RICO</p>	<p>Any IT problems send e-mails to: Hector Rios Miranda 787-754-2153 787-754-5353 Ext.2100 or 2117 hrios@trabajo.pr.gov Maria LaSanta* 787-754-2119 787-754-5353 Ext. 3493 787-469-7183 cell malasanta@dtrhtrabajo.gobierno.pr.gov</p> <p>*Any e-mails sent to Puerto Rico for either IT information or Manual Certification Contacts need to be cc'd to Maria LaSanta.</p>	<p>Vladimir Miranda Diaz Tax Director Department of Labor and Human Resources 505 Ave. Munoz Rivera Prudencio Rivera Martinez Bldg Tax Section 12th Floor Hato Rey, PR 00918 787-754-5818 787-754-5353 Ext. 3500 vmiranda@trabajo.pr.gov</p>
<p>RHODE ISLAND</p>	<p>Anthony Marine RI Dept of Labor and Training Information Services Division Building 70,2nd Floor 1511 Pontiac Ave Cranston, RI 02920 anthony.marine@doit.ri.gov</p>	<p>Philip D'Ambra Div of Taxation RI Dept of Labor and Training Employer Tax Section 1 Capitol Hill Providence, RI 02908-5829 philip.dambra@tax.ri.gov</p>
<p>SOUTH CAROLINA</p>	<p>Don Lemaster SC Dept. of Employment and Workforce PO Box 995 1550 Gadsden St Columbia, SC 29202 delamster@dew.sc.gov</p>	<p>Sherlyn Thomas SC Dept. of Employment and Workforce PO Box 995 1550 Gadsden St Columbia, SC 29202 sthomas@dew.sc.gov</p>
<p>SOUTH DAKOTA</p>	<p>Dan Nikolas Labor Program Specialist SD DLR South Dakota Dept. of Labor and Regulation 420 S. Roosevelt Street Aberdeen, SD 57402-4730 daniel.nikolas@state.sd.us</p>	<p>Pauline Heier UI Director SD DLR 420 Roosevelt Street Aberdeen, SD 57402-4730 pauline.heier@state.sd.us</p>
<p>TENNESSEE</p>	<p>Steve Wilcox TN Information Technology Division 220 French Landing Drive Nashville, TN 37243-1002 615-253-4116 steve.wilcox@tn.gov</p>	<p>Karen Bowers Employer Accounts Operations 220 French Landing Dr 3 B Nashville, TN 37243-1002 615-253-6195 karen.r.bowers@tn.gov</p>
<p>TEXAS</p>	<p>Holly Faubion AD&M Tax Manager Texas Workforce Commission 101 E. 15th St. Room 0130 Austin, TX 78778 holly.faubion@twc.state.tx.us</p>	<p>Texas Workforce Commission Central Tax Operations 101 E. 15th St. Room 540 Austin, TX 78778 512-463-1221 fax tax940.certreq@twc.state.tx.us</p>
<p>UTAH</p>	<p>Wes Miles UT Dept. of Workforce Services Dept of Technology Service 140 East 300 S Salt Lake City, UT 84111 801-526-9659 wmiles@utah.gov</p>	<p>UT Dept. of Workforce Services Employer Accounts 140 E.300 S. Salt Lake City, UT 84111 801-526-9235 option 2 801-526-9377 fax employeraccounts@utah.gov</p>

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VIRGINIA	<p>Troy Whelan Manager Tax Team IT Div VA Employment Commission 703 East Main St. Richmond, VA 23219 troy.whelan@vec.virginia.gov Dave Portner dave.portner@vec.virginia</p>	<p>Latoya Riley, Supervisor Frenchella Taylor, Tax Examiner SeniorVA Employment Commission Employer Accounts VEC Central Office 703 E. Main St. Richmond, VA 23219 frenchella.taylor@vec.virginia.gov latoya.riley@vec.virginia.gov</p>
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WYOMING	<p>Debbie Malson IT Operations Officer WY Dept of Workforce Services 2465 S Center Casper, WY 82601 307-473-3857 307-473-3855 fax debbie.malson@wyo.gov</p>	<p>Stacy Huss Senior Accountant WY Dept of Workforce Services Unemployment Insurance Division 100 W. Midwest Casper, WY 82601 307-235-3622 307-235-3278 fax stacy.huss@wyo.gov</p>

