## Part I  Computation of Taxable Wages

1. Total payments (including exempt payments) during the calendar year for services of employees.

2. Exempt payments. (Explain each exemption shown, attach additional sheets if necessary.)

3. Payments of more than $7,000 for services. Enter only amounts over the first $7,000 paid to each employee. Do not include payments from line 2. The $7,000 amount is the Federal wage base. Your state wage base may be different. **Do not use the state wage limitation**

4. Total exempt payments (add lines 2 and 3).

5. **Total taxable wages** (subtract line 4 from line 1, enter result, and go to Part II).

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

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**DO NOT DETACH**

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**Form 940-V**

1993 Form 940 Payment Voucher

(Enter below the amount paid with this return. If any of the preprinted information is incorrect, make the changes on Form 940, not on the payment voucher.)

- If Part II, line 9, is over $100, you must deposit the amount due with Form 8109.
- **Enter amount paid with return $**
- If Part II, line 9, is $100 or less, include but do not staple your payment with this return.
- Make check or money order payable to the Internal Revenue Service. Do not send cash.
**Part II  Tax Due or Refund**


2. Maximum credit. Multiply the wages in Part I, line 5, by .054.

3. **Computation of tentative credit (Note: All taxpayers must complete the applicable columns.)**

   **Note:** The additional credit shown in column (h) is limited to 3% of the taxable payroll for the U.S. Virgin Islands. Use 3% (.03) in column (f). See Part II, line 3, columns (f) and (h), on page 4 of the separate instructions.

<table>
<thead>
<tr>
<th>(a) Name of state</th>
<th>(b) State reporting number(s) as shown on employer’s state contribution returns</th>
<th>(c) Taxable payroll (as defined in state act)</th>
<th>(d) State experience rate period</th>
<th>(e) Contributions if rate had been 5.4% (col. (c) x .054)</th>
<th>(f) Contributions payable at experience rate (col. (c) x col. (e))</th>
<th>(g) Additional credit (col. (f) minus col. (g))</th>
<th>(h) Contributions actually paid to state</th>
<th>(i) Contributions actually paid to state</th>
</tr>
</thead>
</table>

4. Credit: Enter the smaller of the amount in Part II, line 2, or line 3b.

5. Total FUTA tax (subtract line 6 from line 1).

8. Total FUTA tax deposited for the year, including any overpayment applied from a prior year.

9. Balance due (subtract line 8 from line 7). This should be $100 or less. Pay to the Internal Revenue Service. See page 2 of the separate instructions for details.

10. Overpayment (subtract line 7 from line 8). Check if it is to be: □ Applied to next return, or □ Refunded.

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

<table>
<thead>
<tr>
<th>Liability for quarter</th>
<th>First</th>
<th>Second</th>
<th>Third</th>
<th>Fourth</th>
<th>Total for year</th>
</tr>
</thead>
</table>

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**
A. Are you required to pay unemployment contributions to only one state? (If no, skip questions B through D).

B. Did you pay all state unemployment contributions by January 31, 1994? (If a 0% experience rate is granted, check “Yes.”) (If no, skip questions C and D).

C. Were all wages that were taxable for FUTA tax also taxable for your state’s unemployment tax? (If no, skip D).

D. Did you pay all wages in states or territories other than the U.S. Virgin Islands?

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

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

F. If this is an Amended Return, check here.

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4. Total exempt payments (add lines 2 and 3).

5. Total taxable wages (subtract line 4 from line 1, enter result, and go to Part II).
**Part II**  
**Tax Due or Refund**

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</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Gross FUTA tax. Multiply the wages in Part I, line 5, by .062.</td>
<td></td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td>Maximum credit. Multiply the wages in Part I, line 5, by .054.</td>
<td></td>
<td>2</td>
</tr>
<tr>
<td>3</td>
<td>Computation of tentative credit (Note: All taxpayers must complete the applicable columns.)</td>
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Note: The additional credit shown in column (h) is limited to 3% of the taxable payroll for the U.S. Virgin Islands. Use 3% (.03) in column (f). See Part II, line 3, columns (f) and (h), on page 4 of the separate instructions.

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<th>(g) Additional credit (col. (f) minus col. (g)) If 0 or less, enter 0.</th>
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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

5

6 Credit: Enter the smaller of the amount in Part II, line 2, or line 3b.

7 Total FUTA tax (subtract line 6 from line 1)

8 Total FUTA tax deposited for the year, including any overpayment applied from a prior year

9 Balance due (subtract line 8 from line 7). This should be $100 or less. Pay to the Internal Revenue Service. See page 2 of the separate instructions for details

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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, Employment Taxes and Information Returns, for more information. Household employers should see Pub. 926, Employment Taxes for Household Employers.