

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

## 1995

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

Name (as distinguished from trade name) Calendar year   
 Trade name, if any \_\_\_\_\_  
 Address and ZIP code \_\_\_\_\_ Employer identification number

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- A** Are you required to pay unemployment contributions to only one state? (If no, skip questions B and C.) . . .  **Yes**  **No**
- B** Did you pay all state unemployment contributions by January 31, 1996? (If a 0% experience rate is granted, check "Yes.") (If no, skip question C.) . . . . .  **Yes**  **No**
- C** Were all wages that were taxable for FUTA tax also taxable for your state's unemployment tax? . . . . .  **Yes**  **No**
- 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).

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

|  |             |  |
|--|-------------|--|
| <b>1</b> Total payments (including exempt payments) during the calendar year for services of employees.  | <b>1</b>    |  |
| <b>2</b> Exempt payments. (Explain each exemption shown, attach additional sheets if necessary.) ▶ _____   | Amount paid |  |
|  | <b>2</b>    |  |
| <b>3</b> 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. <b>Do not use the state wage limitation</b> | <b>3</b>    |  |
| <b>4</b> Total exempt payments (add lines 2 and 3) . . . . . ▶   | <b>4</b>    |  |
| <b>5 Total taxable wages</b> (subtract line 4 from line 1) . . . . . ▶   | <b>5</b>    |  |

Be sure to complete both sides of this return and sign in the space provided on the back. Cat. No. 112340 Form **940** (1995)

DETACH HERE

## Form 940 Payment Voucher

## 1995

▶ **For Paperwork Reduction Act Notice, see Form 940 instructions.**

Complete boxes 1,2,3, and 4. Make your check or money order payable to the **Internal Revenue Service**. Include your employer identification number on your check or money order. Do not send cash.

|   |   |   |
|---|---|---|
| <b>1</b> Enter the amount of the payment you are making<br><br>▶ \$ _____ | <b>2</b> Enter the first four characters of your business name<br>_____ | <b>3</b> Enter your employer identification number<br>_____ |
| <b>4</b> Enter your name<br>_____   |   |   |
| Enter your address<br>_____   |   |   |
| Enter your city, state, and ZIP code<br>_____                             |   |   |

Do not staple your check or money order to the voucher or the return.

**Part II Tax Due or Refund**

| <b>1</b>                   | Gross FUTA tax. Multiply the wages in Part I, line 5, by .062 . . . . .  | <b>1</b>  |                                     |    |                                      |  |   |  |   |
|----------------------------|--|---|-------------------------------------|----|--------------------------------------|--|---|--|---|
| <b>2</b>                   | Maximum credit. Multiply the wages in Part I, line 5, by .054 . . . . .  | <b>2</b>  |                                     |    |                                      |  |   |  |   |
| <b>3</b>                   | <b>Computation of tentative credit (Note: All taxpayers must complete the applicable columns.)</b>   |   |                                     |    |                                      |  |   |  |   |
| (a)<br>Name<br>of<br>state | (b)<br>State reporting number(s)<br>as shown on employer's<br>state contribution returns   | (c)<br>Taxable payroll<br>(as defined in state act) | (d)<br>State experience rate period |    | (e)<br>State ex-<br>perience<br>rate | (f)<br>Contributions if<br>rate had been 5.4%<br>(col. (c) x .054) | (g)<br>Contributions<br>payable at experience<br>rate (col. (c) x col. (e)) | (h)<br>Additional credit<br>(col. (f) minus col.(g)).<br>If 0 or less, enter -0- | (i)<br>Contributions<br>actually paid<br>to state |
|                            |  |   | From                                | To |                                      |  |   |  |   |
|                            |  |   |                                     |    |                                      |  |   |  |   |
|                            |  |   |                                     |    |                                      |  |   |  |   |
|                            |  |   |                                     |    |                                      |  |   |  |   |
|                            |  |   |                                     |    |                                      |  |   |  |   |
| <b>3a</b>                  | Totals . . . . . ▶   |   |                                     |    |                                      |  |   |  |   |
| <b>3b</b>                  | <b>Total tentative credit</b> (add line 3a, columns (h) and (i) only—see instructions for limitations on late payments) ▶  |   |                                     |    |                                      |  |   |  |   |
| <b>4</b>                   |  |   |                                     |    |                                      |  |   |  |   |
| <b>5</b>                   |  |   |                                     |    |                                      |  |   |  |   |
| <b>6</b>                   | <b>Credit:</b> Enter the smaller of the amount in Part II, line 2, or line 3b. . . . .   |   |                                     |    |                                      |  |   |  | <b>6</b>  |
| <b>7</b>                   | <b>Total FUTA tax</b> (subtract line 6 from line 1) . . . . .  |   |                                     |    |                                      |  |   |  | <b>7</b>  |
| <b>8</b>                   | Total FUTA tax deposited for the year, including any overpayment applied from a prior year . . . . .   |   |                                     |    |                                      |  |   |  | <b>8</b>  |
| <b>9</b>                   | <b>Balance due</b> (subtract line 8 from line 7). This should be \$100 or less. Pay to the Internal Revenue Service. See page 3 of the Instructions for Form 940 for details . . . . . ▶ |   |                                     |    |                                      |  |   |  | <b>9</b>  |
| <b>10</b>                  | <b>Overpayment</b> (subtract line 7 from line 8). Check if it is to be: <input type="checkbox"/> <b>Applied to next return,</b> or <input type="checkbox"/> <b>Refunded</b> . . . . . ▶  |   |                                     |    |                                      |  |   |  | <b>10</b>   |

**Part III Record of Quarterly Federal Unemployment Tax Liability (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 ▶ \_\_\_\_\_

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# EMPLOYER'S COPY

- A** Are you required to pay unemployment contributions to only one state? (If no, skip questions B and C.) . . .  **Yes**  **No**
- B** Did you pay all state unemployment contributions by January 31, 1996? (If a 0% experience rate is granted, check "Yes.") (If no, skip question C.) . . .  **Yes**  **No**
- C** Were all wages that were taxable for FUTA tax also taxable for your state's unemployment tax? . . .  **Yes**  **No**
- 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).

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|          |   |             |  |  |

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|  |  |   | From                                | To |                                      |  |   |   |   |
|  |  |   |                                     |    |                                      |  |   |   |   |
|  |  |   |                                     |    |                                      |  |   |   |   |
|  |  |   |                                     |    |                                      |  |   |   |   |
|  |  |   |                                     |    |                                      |  |   |   |   |
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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. 15-A, Employer's Supplemental Tax Guide**, for more information. Household employers should see **Schedule H (Form 1040)** and its related instructions.

