

January 30, 2014

Test Scenario 1
POPPY COMPANY
00-3000001

Forms Included in Scenario #1

- Form 940
- Schedule A (Form 940)

Attach 'FinalPayrollInformationStatement' to
Form 940

Form **940 for 2013: Employer's Annual Federal Unemployment (FUTA) Tax Return**

Department of the Treasury — Internal Revenue Service

850113

OMB No. 1545-0028

Employer identification number (EIN) -

Name (not your trade name)

Trade name (if any)

Address
Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

Type of Return
(Check all that apply.)

a. Amended

b. Successor employer

c. No payments to employees in 2013

d. Final: Business closed or stopped paying wages

Instructions and prior-year forms are available at www.irs.gov/form940.

Read the separate instructions before you complete this form. Please type or print within the boxes.

Part 1: Tell us about your return. If any line does NOT apply, leave it blank.

1a If you had to pay state unemployment tax in one state only, enter the state abbreviation 1a

1b If you had to pay state unemployment tax in more than one state, you are a multi-state employer 1b Check here. Complete Schedule A (Form 940).

2 If you paid wages in a state that is subject to CREDIT REDUCTION 2 Check here. Complete Schedule A (Form 940).

Part 2: Determine your FUTA tax before adjustments for 2013. If any line does NOT apply, leave it blank.

3 Total payments to all employees 3

4 Payments exempt from FUTA tax 4

Check all that apply: 4a Fringe benefits 4c Retirement/Pension 4e Other
 4b Group-term life insurance 4d Dependent care

5 Total of payments made to each employee in excess of \$7,000 5

6 Subtotal (line 4 + line 5 = line 6) 6

7 Total taxable FUTA wages (line 3 - line 6 = line 7) (see instructions) 7

8 FUTA tax before adjustments (line 7 x .006 = line 8) 8

Part 3: Determine your adjustments. If any line does NOT apply, leave it blank.

9 If ALL of the taxable FUTA wages you paid were excluded from state unemployment tax, multiply line 7 by .054 (line 7 x .054 = line 9). Go to line 12 9

10 If SOME of the taxable FUTA wages you paid were excluded from state unemployment tax, OR you paid ANY state unemployment tax late (after the due date for filing Form 940), complete the worksheet in the instructions. Enter the amount from line 7 of the worksheet 10

11 If credit reduction applies, enter the total from Schedule A (Form 940) 11

Part 4: Determine your FUTA tax and balance due or overpayment for 2013. If any line does NOT apply, leave it blank.

12 Total FUTA tax after adjustments (lines 8 + 9 + 10 + 11 = line 12) 12

13 FUTA tax deposited for the year, including any overpayment applied from a prior year 13

14 Balance due (If line 12 is more than line 13, enter the excess on line 14.)
 • If line 14 is more than \$500, you must deposit your tax.
 • If line 14 is \$500 or less, you may pay with this return. (see instructions) 14

15 Overpayment (If line 13 is more than line 12, enter the excess on line 15 and check a box below.) 15

▶ You **MUST** complete both pages of this form and **SIGN** it. Check one: Apply to next return. Send a refund.

Next ▶

Name (not your trade name) POPPY COMPANY	Employer identification number (EIN) 00-3000001
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Part 5: Report your FUTA tax liability by quarter only if line 12 is more than \$500. If not, go to Part 6.

16 Report the amount of your FUTA tax liability for each quarter; do NOT enter the amount you deposited. If you had no liability for a quarter, leave the line blank.

16a 1st quarter (January 1 – March 31)	16a	300 . 00
16b 2nd quarter (April 1 – June 30)	16b	300 . 00
16c 3rd quarter (July 1 – September 30)	16c	1005 . 00
16d 4th quarter (October 1 – December 31)	16d	270 . 00
17 Total tax liability for the year (lines 16a + 16b + 16c + 16d = line 17)	17	. Total must equal line 12.

Part 6: May we speak with your third-party designee?

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

Yes. Designee's name and phone number

Select a 5-digit Personal Identification Number (PIN) to use when talking to IRS

No.

Part 7: Sign here. You MUST complete both pages of this form and SIGN it.

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 made to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

X Sign your name here

Print your name here

Print your title here

Date

Best daytime phone

Paid Preparer Use Only Check if you are self-employed

Preparer's name	<input type="text" value="JOE SCHMOE"/>	PTIN	<input type="text" value="P11111111"/>
Preparer's signature	<input type="text"/>	Date	<input type="text" value="/ /"/>
Firm's name (or yours if self-employed)	<input type="text" value="WILDFLOWER ACCOUNTING"/>	EIN	<input type="text" value="11-1111111"/>
Address	<input type="text" value="2ND TEST ST"/>	Phone	<input type="text" value="512-555-1212"/>
City	<input type="text" value="NEW YORK"/>	State	<input type="text" value="NY"/>
		ZIP code	<input type="text" value="10005"/>

Schedule A (Form 940) for 2013:

860312

Multi-State Employer and Credit Reduction Information

OMB No. 1545-0028

Department of the Treasury — Internal Revenue Service

See the instructions on page 2. File this schedule with Form 940.

Employer identification number (EIN) -

Name (not your trade name)

Place an "X" in the box of EVERY state in which you had to pay state unemployment tax this year. For each state with a credit reduction rate greater than zero, enter the FUTA taxable wages, multiply by the reduction rate, and enter the credit reduction amount. Do not include in the FUTA Taxable Wages box wages that were excluded from state unemployment tax (see the instructions for Step 2). If any states do not apply to you, leave them blank.

Postal Abbreviation	FUTA Taxable Wages	Reduction Rate	Credit Reduction	Postal Abbreviation	FUTA Taxable Wages	Reduction Rate	Credit Reduction
<input type="checkbox"/> AK	.	x .000	.	<input type="checkbox"/> NC	.	x .009	.
<input type="checkbox"/> AL	.	x .000	.	<input type="checkbox"/> ND	.	x .000	.
<input type="checkbox"/> AR	.	x .009	.	<input type="checkbox"/> NE	.	x .000	.
<input type="checkbox"/> AZ	.	x .000	.	<input type="checkbox"/> NH	.	x .000	.
<input type="checkbox"/> CA	.	x .009	.	<input type="checkbox"/> NJ	.	x .000	.
<input type="checkbox"/> CO	.	x .000	.	<input type="checkbox"/> NM	.	x .000	.
<input type="checkbox"/> CT	.	x .009	.	<input type="checkbox"/> NV	.	x .000	.
<input type="checkbox"/> DC	.	x .000	.	<input checked="" type="checkbox"/> NY	125000.00	x .009	.
<input type="checkbox"/> DE	.	x .006	.	<input type="checkbox"/> OH	.	x .009	.
<input type="checkbox"/> FL	.	x .000	.	<input type="checkbox"/> OK	.	x .000	.
<input type="checkbox"/> GA	.	x .009	.	<input type="checkbox"/> OR	.	x .000	.
<input type="checkbox"/> HI	.	x .000	.	<input type="checkbox"/> PA	.	x .000	.
<input type="checkbox"/> IA	.	x .000	.	<input type="checkbox"/> RI	.	x .009	.
<input type="checkbox"/> ID	.	x .000	.	<input type="checkbox"/> SC	.	x .000	.
<input type="checkbox"/> IL	.	x .000	.	<input type="checkbox"/> SD	.	x .000	.
<input type="checkbox"/> IN	.	x .012	.	<input type="checkbox"/> TN	.	x .000	.
<input type="checkbox"/> KS	.	x .000	.	<input type="checkbox"/> TX	.	x .000	.
<input type="checkbox"/> KY	.	x .009	.	<input type="checkbox"/> UT	.	x .000	.
<input type="checkbox"/> LA	.	x .000	.	<input type="checkbox"/> VA	.	x .000	.
<input type="checkbox"/> MA	.	x .000	.	<input type="checkbox"/> VT	.	x .000	.
<input type="checkbox"/> MD	.	x .000	.	<input type="checkbox"/> WA	.	x .000	.
<input type="checkbox"/> ME	.	x .000	.	<input type="checkbox"/> WI	.	x .009	.
<input type="checkbox"/> MI	.	x .000	.	<input type="checkbox"/> WV	.	x .000	.
<input type="checkbox"/> MN	.	x .000	.	<input type="checkbox"/> WY	.	x .000	.
<input type="checkbox"/> MO	.	x .009	.	<input type="checkbox"/> PR	.	x .000	.
<input type="checkbox"/> MS	.	x .000	.	<input type="checkbox"/> VI	.	x .012	.
<input type="checkbox"/> MT	.	x .000	.				

Total Credit Reduction. Add all amounts shown in the *Credit Reduction* boxes. Enter the total here and on Form 940, line 11