

September 19, 2017

Tax Year 2017

94x MeF ATS Scenario 2

Poppy Company

00-3000001

The information below identifies the contents of this scenario.

- Form 940
- Form 940 Schedule A

This return is for a multi-state filer, and is using the most current copies of Form 940 and Form 940 Schedule A available at this time. The return should use the Reporting Agent signature method and results in an overpayment (applied to the next period).

Form 940 for 2017: Employer's Annual Federal Unemployment (FUTA) Tax Return

Department of the Treasury — Internal Revenue Service

850113

OMB No. 1545-0028

Employer identification number (EIN)	0	0	-	3	0	0	0	0	0	1
Name (not your trade name)	Poppy Company									
Trade name (if any)										
Address	1st Test St	Number	Street	Suite or room number						
New York			NY	10005						
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 2017
- d. Final: Business closed or stopped paying wages

Go to www.irs.gov/Form940 for instructions and the latest information.

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. See instructions before completing Part 1.

1a	If you had to pay state unemployment tax in one state only, enter the state abbreviation	1a	<input type="checkbox"/>	<input type="checkbox"/>	
1b	If you had to pay state unemployment tax in more than one state, you are a multi-state employer		Check here.		
2	If you paid wages in a state that is subject to CREDIT REDUCTION	1b	<input checked="" type="checkbox"/>	Complete Schedule A (Form 940).	
		2	<input checked="" type="checkbox"/>	Check here. Complete Schedule A (Form 940).	

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

3	Total payments to all employees	3	350,000 . 00
4	Payments exempt from FUTA tax	4	100,000 . 00
Check all that apply: 4a <input type="checkbox"/> Fringe benefits		4c	<input checked="" type="checkbox"/> Retirement/Pension
4b <input type="checkbox"/> Group-term life insurance		4d	<input type="checkbox"/> Other
5		5	
Total of payments made to each employee in excess of \$7,000		0 . 00	
6		6	
Subtotal (line 4 + line 5 = line 6)			
7		7	
Total taxable FUTA wages (line 3 – line 6 = line 7). See instructions			
8		8	
FUTA tax before adjustments (line 7 x 0.006 = line 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 0.054 (line 7 x 0.054 = line 9). Go to line 12	9	0 . 00
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	0 . 00
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. 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	4,000 . 00
14	Balance due. If line 12 is more than line 13, enter the excess on line 14. <ul style="list-style-type: none"> • 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 <ul style="list-style-type: none"> ► You MUST complete both pages of this form and SIGN it. 	15	

Check one: Apply to next return. Send a refund.

Next ►

Name (not your trade name)

Poppy Company

Employer identification number (EIN)

00-3000001

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 1,000 . 00

16b 2nd quarter (April 1 – June 30) 16b 500 . 00

16c 3rd quarter (July 1 – September 30) 16c 0 . 00

16d 4th quarter (October 1 – December 31) 16d 144 . 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.

Sign your name here

Print your name here

Tom N Jerry

Print your title here

Controller

Date

Best daytime phone

512-555-1212

Paid Preparer Use OnlyCheck if you are self-employed

Preparer's name

Joe Schmoe

PTIN

P11111111

Preparer's signature

Date

/ /

Firm's name (or yours if self-employed)

Wildflower Accounting

EIN

11-11111111

Address

2nd Test St

Phone

512-555-1212

City

New York

State

NY

ZIP code

10005

Schedule A (Form 940) for 2017:

860312

Multi-State Employer and Credit Reduction Information

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0028

Employer identification number (EIN)	0	0	-	3	0	0	0	0	1
Name (not your trade name)	Poppy Company								

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

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. Don't include in the **FUTA Taxable Wages** box wages that were excluded from state unemployment tax (see the instructions for Step 2). If any states don't 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		× 0.000	▪	<input type="checkbox"/> NC		× 0.000	▪
<input type="checkbox"/> AL		× 0.000	▪	<input type="checkbox"/> ND		× 0.000	▪
<input type="checkbox"/> AR		× 0.000	▪	<input type="checkbox"/> NE		× 0.000	▪
<input type="checkbox"/> AZ		× 0.000	▪	<input type="checkbox"/> NH		× 0.000	▪
<input checked="" type="checkbox"/> CA		0.018 × 0.000	144.00	<input type="checkbox"/> NJ		× 0.000	▪
<input type="checkbox"/> CO		× 0.000	▪	<input type="checkbox"/> NM		× 0.000	▪
<input type="checkbox"/> CT		× 0.000	▪	<input type="checkbox"/> NV		× 0.000	▪
<input type="checkbox"/> DC		× 0.000	▪	<input type="checkbox"/> NY		× 0.000	▪
<input type="checkbox"/> DE		× 0.000	▪	<input type="checkbox"/> OH		× 0.000	▪
<input type="checkbox"/> FL		× 0.000	▪	<input type="checkbox"/> OK		× 0.000	▪
<input type="checkbox"/> GA		× 0.000	▪	<input type="checkbox"/> OR		× 0.000	▪
<input checked="" type="checkbox"/> HI	0.00	× 0.000	0.00	<input type="checkbox"/> PA		× 0.000	▪
<input type="checkbox"/> IA		× 0.000	▪	<input type="checkbox"/> RI		× 0.000	▪
<input type="checkbox"/> ID		× 0.000	▪	<input type="checkbox"/> SC		× 0.000	▪
<input type="checkbox"/> IL		× 0.000	▪	<input type="checkbox"/> SD		× 0.000	▪
<input type="checkbox"/> IN		× 0.000	▪	<input type="checkbox"/> TN		× 0.000	▪
<input type="checkbox"/> KS		× 0.000	▪	<input type="checkbox"/> TX		× 0.000	▪
<input type="checkbox"/> KY		× 0.000	▪	<input type="checkbox"/> UT		× 0.000	▪
<input type="checkbox"/> LA		× 0.000	▪	<input type="checkbox"/> VA		× 0.000	▪
<input type="checkbox"/> MA		× 0.000	▪	<input type="checkbox"/> VT		× 0.000	▪
<input type="checkbox"/> MD		× 0.000	▪	<input type="checkbox"/> WA		× 0.000	▪
<input type="checkbox"/> ME		× 0.000	▪	<input type="checkbox"/> WI		× 0.000	▪
<input type="checkbox"/> MI		× 0.000	▪	<input type="checkbox"/> WV		× 0.000	▪
<input type="checkbox"/> MN		× 0.000	▪	<input type="checkbox"/> WY		× 0.000	▪
<input type="checkbox"/> MO		× 0.000	▪	<input type="checkbox"/> PR		× 0.000	▪
<input type="checkbox"/> MS		× 0.000	▪	<input type="checkbox"/> VI		× 0.000	▪
<input type="checkbox"/> MT		× 0.000	▪				

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

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