

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 ☐ ☐
- 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. 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 ☐ 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 0 . 00
- 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 0.006 = 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 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.
• 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	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.

X	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 Only

 Check 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	11-1111111
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

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

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

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	.	x 0.000	.	<input type="checkbox"/> NC	.	x 0.000	.
<input type="checkbox"/> AL	.	x 0.000	.	<input type="checkbox"/> ND	.	x 0.000	.
<input type="checkbox"/> AR	.	x 0.000	.	<input type="checkbox"/> NE	.	x 0.000	.
<input type="checkbox"/> AZ	.	x 0.000	.	<input type="checkbox"/> NH	.	x 0.000	.
<input checked="" type="checkbox"/> CA	.	0.018 x 0.000	144 . 00	<input type="checkbox"/> NJ	.	x 0.000	.
<input type="checkbox"/> CO	.	x 0.000	.	<input type="checkbox"/> NM	.	x 0.000	.
<input type="checkbox"/> CT	.	x 0.000	.	<input type="checkbox"/> NV	.	x 0.000	.
<input type="checkbox"/> DC	.	x 0.000	.	<input type="checkbox"/> NY	.	x 0.000	.
<input type="checkbox"/> DE	.	x 0.000	.	<input type="checkbox"/> OH	.	x 0.000	.
<input type="checkbox"/> FL	.	x 0.000	.	<input type="checkbox"/> OK	.	x 0.000	.
<input type="checkbox"/> GA	.	x 0.000	.	<input type="checkbox"/> OR	.	x 0.000	.
<input checked="" type="checkbox"/> HI	0 . 00	x 0.000	0 . 00	<input type="checkbox"/> PA	.	x 0.000	.
<input type="checkbox"/> IA	.	x 0.000	.	<input type="checkbox"/> RI	.	x 0.000	.
<input type="checkbox"/> ID	.	x 0.000	.	<input type="checkbox"/> SC	.	x 0.000	.
<input type="checkbox"/> IL	.	x 0.000	.	<input type="checkbox"/> SD	.	x 0.000	.
<input type="checkbox"/> IN	.	x 0.000	.	<input type="checkbox"/> TN	.	x 0.000	.
<input type="checkbox"/> KS	.	x 0.000	.	<input type="checkbox"/> TX	.	x 0.000	.
<input type="checkbox"/> KY	.	x 0.000	.	<input type="checkbox"/> UT	.	x 0.000	.
<input type="checkbox"/> LA	.	x 0.000	.	<input type="checkbox"/> VA	.	x 0.000	.
<input type="checkbox"/> MA	.	x 0.000	.	<input type="checkbox"/> VT	.	x 0.000	.
<input type="checkbox"/> MD	.	x 0.000	.	<input type="checkbox"/> WA	.	x 0.000	.
<input type="checkbox"/> ME	.	x 0.000	.	<input type="checkbox"/> WI	.	x 0.000	.
<input type="checkbox"/> MI	.	x 0.000	.	<input type="checkbox"/> WV	.	x 0.000	.
<input type="checkbox"/> MN	.	x 0.000	.	<input type="checkbox"/> WY	.	x 0.000	.
<input type="checkbox"/> MO	.	x 0.000	.	<input type="checkbox"/> PR	.	x 0.000	.
<input type="checkbox"/> MS	.	x 0.000	.	<input type="checkbox"/> VI	.	x 0.000	.
<input type="checkbox"/> MT	.	x 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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