

September 20, 2016

Tax Year 2016
94x MeF ATS Scenario 3
Crocus Company
00-3000002

The information below identifies the contents of this scenario.

- Form 940
- Form 940 Schedule R

This return is for a single state filer, and uses the most current copies of Form 940 and Form 940 Schedule R available at this time. The return should use the Reporting Agent signature method and results in an overpayment (refund).

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 2016

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. 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

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 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

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. 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.



Name (not your trade name) Crocus Company	Employer identification number (EIN) 00-3000002
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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	300 . 00	
16d 4th quarter (October 1 – December 31)	16d	150 . 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

Date

Print your name here

Print your title here

Best daytime phone

Paid Preparer Use Only Check if you are self-employed

Preparer's name <input style="width:400px;" type="text" value="John Flower"/>	PTIN	<input style="width:150px;" type="text" value="P22222222"/>
Preparer's signature <input style="width:400px;" type="text"/>	Date	<input style="width:100px;" type="text" value=" / /"/>
Firm's name (or yours if self-employed) <input style="width:400px;" type="text" value="Flower CPA Firm"/>	EIN	<input style="width:150px;" type="text" value="33-3333333"/>
Address <input style="width:300px;" type="text" value="4th Test St."/>	Phone	<input style="width:150px;" type="text" value="215-555-1212"/>
City <input style="width:150px;" type="text" value="Philadelphia"/>	State <input style="width:100px;" type="text" value="PA"/>	ZIP code <input style="width:100px;" type="text" value="19106"/>

Schedule R (Form 940): Allocation Schedule for Aggregate Form 940 Filers

(Rev. December 2014)

Department of the Treasury — Internal Revenue Service

Employer identification number (EIN) -

Name as shown on Form 940

Report for calendar year:
 (Same as Form 940):

Read the instructions before you complete Schedule R (Form 940). Type or print within the boxes. Complete a separate line for the amounts allocated to each of your clients.

(a) Client Employer Identification Number (EIN)	(b) State abbreviation from Form 940, line 1a, or Schedule A (Form 940)	(c) Total taxable FUTA wages allocated to the listed client EIN from Form 940, line 7	(d) Total adjustments to FUTA tax allocated to the listed client EIN from Form 940, line 9 or line 10	(e) Credit reduction amount allocated to the listed client EIN from Form 940, line 11	(f) Total FUTA tax after adjustments allocated to the listed client EIN from Form 940, line 12	(g) Total FUTA tax deposits from Form 940, line 13, plus any payment made with the return allocated to the listed client EIN	
1	22-2222222	T N	28000 . 00	.	.	168 . 00	345 . 00
2	33-3333333	T N	28000 . 00	.	.	168 . 00	1500 . 25
3	66-6666666	T N	63000 . 00	.	.	378 . 00	525 . 75
4		
5		
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11		
12		
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14		
15		
16	Subtotals for clients. Add all amounts on lines 1 through 15.		1 .
17	Enter the combined subtotal from line 26 of all Continuation Sheets for Schedule R (Form 940).	
18	Enter Form 940 amounts for employees of the agent.		56000 . 00	.	.	336 . 00	336 . 00
19	Totals. Add lines 16, 17, and 18. The column totals must match the related lines on the aggregate Form 940.	