

Employer's Annual Federal Unemployment (FUTA) Tax Return

Department of the Treasury
Internal Revenue Service (99)

▶ See the separate instructions for Form 940 for information on completing this form.

2004

You must complete this section. ▶

Name (as distinguished from trade name)	Calendar year
Trade name, if any	Employer identification number (EIN)
Address (number and street)	City, state, and ZIP code

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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, 2005? ((1) If you deposited your total FUTA tax when due, check "Yes" if you paid all state unemployment contributions by February 10, 2005. (2) If a 0% experience rate is granted, check "Yes." (3) 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**
- D** Did you pay all wages in a state other than New York? **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. (Successor employers, see **Special credit for successor employers** in the separate instructions.) You can get Form 940-EZ by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS website at www.irs.gov.

If you will not have to file returns in the future, check here (see **Who Must File** in the separate instructions) **and complete and sign the return**

If this is an Amended Return, check here (see **Amended Returns** in the separate instructions)

Part I Computation of Taxable Wages

1 Total payments (including payments shown on lines 2 and 3) during the calendar year for services of employees	1		
2 Exempt payments. (Explain all exempt payments, attaching additional sheets if necessary.) ▶	2		
3 Payments of more than \$7,000 for services. Enter only amounts over the first \$7,000 paid to each employee (see separate instructions). Do not include any exempt payments from line 2. The \$7,000 amount is the federal wage base. Your state wage base may be different. Do not use your state wage limitation	3		
4 Add lines 2 and 3	4		
5 Total taxable wages (subtract line 4 from line 1) ▶	5		
6 Additional tax resulting from credit reduction for unrepaid advances to the State of New York. Enter the wages included on line 5 for New York and multiply by .003. (See the separate Instructions for Form 940.) Enter the credit reduction amount here and in Part II, line 5: New York wages _____ x .003 = _____ ▶	6		

Be sure to complete both sides of this form, and sign in the space provided on the back.

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. ▼ **DETACH HERE** ▼ Cat. No. 112340 Form **940** (2004)

Payment Voucher

Department of the Treasury
Internal Revenue Service

Use this voucher only when making a payment with your return.

2004

Complete boxes 1, 2, and 3. Do not send cash, and do not staple your payment to this voucher. Make your check or money order payable to the "United States Treasury." Be sure to enter your employer identification number (EIN), "Form 940," and "2004" on your payment.

1 Enter your employer identification number (EIN). : :	2 Enter the amount of your payment. ▶	Dollars	Cents
3 Enter your business name (individual name for sole proprietors). Enter your address. Enter your city, state, and ZIP code.			

Name	Employer identification number (EIN)
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Part II Tax Due or Refund

1 Gross FUTA tax. (Multiply the wages from Part I, line 5, by .062)	1	
2 Maximum credit. (Multiply the wages from Part I, line 5, by .054)	2	
3 Computation of tentative credit (Note: All taxpayers must complete the applicable columns.)		

(a) Name of state	(b) State reporting number(s) as shown on employer's state contribution returns	(c) Taxable payroll (as defined in state act)	(d) State experience rate period		(e) State experience rate	(f) Contributions if rate had been 5.4% (col. (c) x .054)	(g) Contributions payable at experience rate (col. (c) x col. (e))	(h) Additional credit (col. (f) minus col.(g)) If 0 or less, enter -0-	(i) Contributions paid to state by 940 due date
			From	To					
3a Totals . . . ▶									

3b Total tentative credit (add line 3a, columns (h) and (i) only—for late payments, also see the instructions for Part II, line 4) ▶	3b	
4 Credit: Enter the smaller of the amount from Part II, line 2 or line 3b; or the amount from the worksheet on page 7 of the separate instructions	4	
5 Enter the amount from Part I, line 6	5	
6 Credit allowable (subtract line 5 from line 4). If zero or less, enter "-0-"	6	
7 Total FUTA tax (subtract line 6 from line 1). If the result is over \$100, also complete Part III	7	
8 Total FUTA tax deposited for the year, including any overpayment applied from a prior year	8	
9 Balance due (subtract line 8 from line 7). Pay to the "United States Treasury." If you owe more than \$100, see Depositing FUTA Tax on page 3 of the separate instructions ▶	9	
10 Overpayment (subtract line 7 from line 8). Check if it is to be: <input type="checkbox"/> Applied to next return or <input type="checkbox"/> Refunded ▶	10	

Part III Record of Quarterly Federal Unemployment Tax Liability (Do not include state liability.) Complete only if line 7 is over \$100. See page 7 of the separate instructions.

Quarter	First (Jan. 1–Mar. 31)	Second (Apr. 1–June 30)	Third (July 1–Sept. 30)	Fourth (Oct. 1–Dec. 31)	Total for year
Liability for quarter					

Third-Party Designee Do you want to allow another person to discuss this return with the IRS (see separate instructions)? Yes. Complete the following. No

Designee's name ▶	Phone no. ▶ ()	Personal identification number (PIN) ▶ <input style="width:40px;" type="text"/>
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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 ▶ _____