

Employer's Annual Federal Unemployment (FUTA) Tax Return

2001

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

You must complete this section.

Name (as distinguished from trade name) Calendar year

Trade name, if any

Address and ZIP code Employer identification number

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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, 2002? ((1) If you deposited your total FUTA tax when due, check "Yes" if you paid all state unemployment contributions by February 11, 2002. (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

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** on page 3 of the instructions.) You can get Form 940-EZ by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS Web Site at www.irs.gov.

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

If this is an Amended Return, check here.

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 | | |

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** (2001)

Form 940 Payment Voucher

2001

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

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, "Form 940," and "2001" on your payment.

| | | | |
|--|--|---------|-------|
| 1 Enter your employer identification number. | 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. | | |

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 | | | | | |
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| | | | | | | | | | |
| | | | | | | | | | |
| 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 6) ▶ | | | | | | | 3b | |
| 4 | | | | | | | | | |
| 5 | | | | | | | | | |
| 6 | Credit: Enter the smaller of the amount from Part II, line 2 or line 3b; or the amount from the worksheet in the Part II, line 6 instructions | | | | | | | 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 6 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 instructions page 4)? Yes. Complete the following. No

Designee's name ▶ _____ Phone no. ▶ () _____ Personal identification number (PIN) ▶ _____

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 ▶ _____

