

# Employer's Annual Federal Unemployment (FUTA) Tax Return

▶ **For Paperwork Reduction Act Notice, see separate instructions.**

# 1994

Name (as distinguished from trade name) Calendar year   
 Trade name, if any \_\_\_\_\_  
 Address and ZIP code \_\_\_\_\_ Employer identification number

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FF	
FD	
FP	
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T	

- 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, 1995? (If a 0% experience rate is granted, check "Yes.") (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. You can get Form 940-EZ by calling 1-800-TAX-FORM (1-800-829-3676).

If you will not have to file returns in the future, check here, complete, and sign the return . . . ▶

If this is an Amended Return, check here . . . ▶

## Part I Computation of Taxable Wages

<b>1</b> Total payments (including exempt payments) during the calendar year for services of employees . . .	<b>1</b>		
<b>2</b> Exempt payments. (Explain each exemption shown, attach additional sheets if necessary.) ▶ _____	Amount paid		
	<b>2</b>		
<b>3</b> Payments of more than \$7,000 for services. Enter only amounts over the first \$7,000 paid to each employee. Do not include payments from line 2. The \$7,000 amount is the Federal wage base. Your state wage base may be different. <b>Do not use the state wage limitation</b>	<b>3</b>		
<b>4</b> Total exempt payments (add lines 2 and 3) . . . ▶	<b>4</b>		
<b>5 Total taxable wages</b> (subtract line 4 from line 1) . . . ▶	<b>5</b>		

Be sure to complete both sides of this return and sign in the space provided on the back. Cat. No. 112340 Form **940** (1994)

DO NOT DETACH

# Form 940 Payment Voucher

# 1994

Complete boxes 1, 2, 6, and 7. **Do not send cash and do not staple your payment to this voucher.** Make your check or money order payable to the **Internal Revenue Service**. If tax due is over \$100, make the deposit with Form 8109.

<b>1</b> Your employer identification number	<b>2</b> Enter the first four letters of your business name	<b>3</b> MFT	<b>4</b> Tax year	<b>5</b> Transaction code																				
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">0</td> <td style="text-align: center;">9</td> <td style="text-align: center;">4</td> <td style="text-align: center;">1</td> <td style="text-align: center;">2</td> <td style="text-align: center;">6</td> <td style="text-align: center;">1</td> <td style="text-align: center;">0</td> <td style="text-align: center;"></td> </tr> </table>											1	0	9	4	1	2	6	1	0				
1	0	9	4	1	2	6	1	0																
<b>6</b> Your business name and address			<b>7</b> Amount of payment																					
			\$ .																					

Do not staple your payment to this voucher.

Do not send cash.

**Part II Tax Due or Refund**

<b>1</b>	Gross FUTA tax. Multiply the wages in Part I, line 5, by .062 . . . . .	<b>1</b>							
<b>2</b>	Maximum credit. Multiply the wages in Part I, line 5, by .054 . . . . .	<b>2</b>							
<b>3 Computation of tentative credit (Note: All taxpayers must complete the applicable columns.)</b>									
(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 ex- perience 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 actually paid to state
			From	To					
<b>3a</b>	Totals . . . . . ▶								
<b>3b</b>	<b>Total tentative credit</b> (add line 3a, columns (h) and (i) only—see instructions for limitations on late payments) ▶								
<b>4</b>									
<b>5</b>									
<b>6</b>	<b>Credit:</b> Enter the smaller of the amount in Part II, line 2, or line 3b. . . . .								<b>6</b>
<b>7</b>	<b>Total FUTA tax</b> (subtract line 6 from line 1) . . . . .								<b>7</b>
<b>8</b>	Total FUTA tax deposited for the year, including any overpayment applied from a prior year . . . . .								<b>8</b>
<b>9</b>	<b>Balance due</b> (subtract line 8 from line 7). This should be \$100 or less. Pay to the Internal Revenue Service. See page 3 of the Instructions for Form 940 for details . . . . . ▶								<b>9</b>
<b>10</b>	<b>Overpayment</b> (subtract line 7 from line 8). Check if it is to be: <input type="checkbox"/> <b>Applied to next return,</b> or <input type="checkbox"/> <b>Refunded</b> . . . . . ▶								<b>10</b>

**Part III Record of Quarterly Federal Unemployment Tax Liability (Do not include state liability)**

Quarter	First	Second	Third	Fourth	Total for year
Liability for quarter					

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 ▶

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# EMPLOYER'S COPY

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Signature ▶ \_\_\_\_\_ Title (Owner, etc.) ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Note:** You must keep this copy and a copy of each related schedule or statement for 4 years after the date the tax is due or paid, whichever is later. These copies must be available for inspection by the IRS. See **Circular E, Employer's Tax Guide, and Pub. 937, Employment Taxes**, for more information. Household employers should see **Pub. 926, Employment Taxes for Household Employers**.