

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

# 2005

▶ See separate instructions for information on completing this return

Name (as distinguished from trade name) \_\_\_\_\_

Calendar Year   

Trade name, if any \_\_\_\_\_

Address and ZIP code \_\_\_\_\_

Employer Identification Number

T	
FF	
FD	
FP	
I	
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 February 1, 2000? ((1) if you deposited your total FUTA tax when due, check "Yes" if you paid all state unemployment contributions by February 10. (2) If a 0% experience rate is granted, check "Yes". (3) If "No", skip question C. -----  Yes  No

**C** Where 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's internet Web Site at [www.irs.ustreas.gov](http://www.irs.ustreas.gov).

If you will not have to file returns in the future, check here, and 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 payments shown on lines 2 and 3) during the calendar year for services of employees	<b>1</b>	102,600.00
<b>2</b> Exempt payments. (Explain all exempt payments, attaching additional sheets if necessary.) ▶ -----	<b>2</b>	
<b>3</b> Payments for services of more than \$7,000. Enter only amounts over the first \$7,000 paid to each employee. 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	<b>3</b>	54,600.00
<b>4</b> Total exempt payments (add lines 2 and 3) -----	<b>4</b>	
<b>5</b> Total taxable wages (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.**

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

Cat. No. 112340

Form **940** (1999)

DETACH HERE

Form **940-V**

## Form 940 Payment Voucher

OMB No. 1545-0028

Department of the Treasury  
Internal Revenue Service

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

# 2005

Complete boxes 1,2,3, and 4. 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 "1999" on your payment.

<b>1</b> Enter the amount of payment you are making  ▶ \$	<b>2</b> Enter the first four letters of your last name (business name if partnership or corporation)	<b>3</b> Enter your employer identification number
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**Instructions for Box 2**

--Individuals (sole proprietors, trusts, and estates)-  
Enter the amount of the payment you are making

--Corporations and partnerships-Enter the first four characters of your business name (omit "The" if followed by more than one word).

<b>4</b> 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**

<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> _____		

**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) xcol(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					
FL		102,600.00	01-01-2005	12-31-2005	0.0062	5,540.40	636.12	4,904.28	
<b>3a</b>	Totals								

**3b Total tentative credit** ( add line 3a, columns (h) and (i) only - for late payments also see instructions for part II, line 6

<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; or amount from the worksheet in the line 6 instructions _____		<b>6</b>
<b>7</b>	<b>Total FUTA tax</b> (subtract line 6 from line 1). If the result is over \$100, also complete part III _____		<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). Pay to the "United States Treasury". If you owe more than \$100, see "Depositing FUTA Tax" on page 3 of the instructions _____		<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.) Complete only if line 7 is over \$100. See page 6 of the instructions.

Quarter	First (Jan. 1 - Mar. 31)	Second (Apr. 1 - Jun. 30)	Third (Jul. 1 - Sep. 31)	Fourth (Oct. 1 - Dec. 31)	Total for year
Liability for quarter					

Under penalties of perjury, I declare that I have examined this return, including accompanying schedule 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	Titel (Owner, etc.)	Date
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