

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

► For Paperwork Reduction Act Notice, see separate instructions.

**1997**

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

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| 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 February 2, 1998? ((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** 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** in the **Instructions for 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, 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> |  |  |
| <b>2</b> Exempt payments. (Explain all exempt payments, attaching additional sheets if necessary.) ► . . . . .   | Amount paid |          |  |  |
|  | <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. <b>Do not use your 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** (1997)

DETACH HERE

## Form 940 Payment Voucher

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

**1997**

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 **Internal Revenue Service**. Be sure to enter your employer identification number, "Form 940," and "1997" on your payment.

|   |  |   |
|---|--|---|
| <b>1</b> Enter the amount of the payment you are making<br><br>► \$ _____   | <b>2</b> Enter the first four letters of your last name (business name if partnership or corporation)<br><br>_____   | <b>3</b> Enter your employer identification number<br><br>_____ |
| <b>Instructions for Box 2</b><br><br>—Individuals (sole proprietors, trusts, and estates)—<br>Enter the first four letters of your last name.<br><br>—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)<br><br>_____<br>Enter your address<br><br>_____<br>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>  |                                     |    |                                      |  |   |   |   |
| <b>3</b>                   | <b>Computation of tentative credit (Note: All taxpayers must complete the applicable columns.)</b>  |   |                                     |    |                                      |  |   |   |   |
| (a)<br>Name<br>of<br>state | (b)<br>State reporting number(s)<br>as shown on employer's<br>state contribution returns  | (c)<br>Taxable payroll<br>(as defined in state act) | (d)<br>State experience rate period |    | (e)<br>State ex-<br>perience<br>rate | (f)<br>Contributions if<br>rate had been 5.4%<br>(col. (c) x .054) | (g)<br>Contributions<br>payable at experience<br>rate (col. (c) x col. (e)) | (h)<br>Additional credit<br>(col. (f) minus col.(g)).<br>If 0 or less, enter -0-. | (i)<br>Contributions<br>actually paid<br>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 4 of the <b>Instructions for Form 940</b> 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.) Complete only if line 7 is over \$100.**

| 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 |                        |                         |                         |                         |                |

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 ▶

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

1997

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## EMPLOYER'S COPY

- 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 2, 1998? ((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** 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** in the **Instructions for Form 940**.) You can get Form 940-EZ by calling 1-800-TAX-FORM (1-800-829-3676).

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|                            |   |   | From                                | To |                                      |  |   |   |   |
|                            |   |   |                                     |    |                                      |  |   |   |   |
|                            |   |   |                                     |    |                                      |  |   |   |   |
|                            |   |   |                                     |    |                                      |  |   |   |   |
|                            |   |   |                                     |    |                                      |  |   |   |   |
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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.

