Form 940
Department of the Treasury
Internal Revenue Service

Employer's Annual Federal Unemployment (FUTA) Tax Return

Template

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EMPLOYER IDENTIFICATION NUMBER (EIN)
NAME (SOLE PROPRIETOR'S FIRST NAME, MIDDLE INITIAL, LAST NAME)
TRADE NAME (IF ANY)
ADDRESS (NUMBER, STREET, AND ROOM OR SUITE NUMBER)
CITY, TOWN OR POST OFFICE, STATE, AND ZIP CODE
FOREIGN COUNTRY NAME, PROVINCE/STATE, AND POSTAL CODE

PART 1: TELL US ABOUT YOUR RETURN

1a	State abbreviation where you had to pay state unemployment tax	
1b	If you had to pay state unemployment tax in more than one state (multi-state employer)	☐ Check here
2	If you paid wages in a state that is subject to credit reduction	☐ Check here

PART 2: DETERMINE YOUR FUTA TAX BEFORE ADJUSTMENTS

3	Total payments to all employees	
4	Payments exempt from FUTA tax	
5	Total of payments made to each employee in excess of $7,000	
6	Subtotal (add lines 4 and 5)	
7	Total taxable FUTA wages (subtract line 6 from line 3)	
8	FUTA tax before adjustments (multiply line 7 by .006)	

PART 3: DETERMINE YOUR ADJUSTMENTS

9	If all of the taxable FUTA wages were excluded from state unemployment tax	
10	If some of the taxable FUTA wages were excluded from state unemployment tax	
11	If credit reduction applies (from Schedule A)	

PART 4: DETERMINE YOUR FUTA TAX FOR THE YEAR AND ANY BALANCE DUE OR OVERPAYMENT

12	Total FUTA tax after adjustments (add lines 8, 9, 10, and 11)	
13	FUTA tax deposited for the year, including any overpayment applied from prior year	
14	Balance due (if line 12 is more than line 13, enter excess here)	
15	Overpayment (if line 13 is more than line 12, enter excess here)	

PART 5: REPORT YOUR FUTA TAX LIABILITY BY QUARTER

16	Quarter 1 liability (Jan 1 - Mar 31)	
17	Quarter 2 liability (Apr 1 - Jun 30)	
18	Quarter 3 liability (Jul 1 - Sep 30)	
19	Quarter 4 liability (Oct 1 - Dec 31)	
20	**Total tax liability for the year (add lines 16 through 19)**	

Sign Here: 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.

Signature of Employer, Officer, or Trustee	Date	Title
Print Name	Best Daytime Phone Number	