940 Worksheet	Employer's Annual Federal Unemployment (FUTA) Tax Return Tax Year: 20_____	OMB No. 1545-0028 Department of the Treasury Internal Revenue Service

Employer Identification Number (EIN):

Trade Name (if any):

Name (sole proprietor, provide first and last name):

Address (number and street):

City, State, and ZIP Code:

Foreign Country Name / Province / Postal Code:

Part 1: Tell us about your return		
1a	If you had to pay state unemployment tax in one state only, enter the state abbreviation	
1b	If you had to pay state unemployment tax in more than one state (multi-state employer)	☐
2	If you paid wages in a state that is subject to credit reduction	☐

Part 2: Determine your FUTA tax before adjustments		
3	Total payments to all employees	
4	Payments exempt from FUTA tax (such as fringe benefits, group-term life insurance, retirement)	
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 0.006)	

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	Credit reduction amount (from state credit reduction worksheet)	

Part 4: Determine your FUTA tax kit and 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 difference)	
15	Overpayment (If line 13 is more than line 12, enter difference)	

Part 5: Report your FUTA tax liability by quarter

If line 12 is more than $500, you must show your liability here:

Quarter 1 (Jan 1 - Mar 31)	Quarter 2 (Apr 1 - Jun 30)	Quarter 3 (Jul 1 - Sep 30)	Quarter 4 (Oct 1 - Dec 31)	Total for Year

Quarter 1 (Jan 1 - Mar 31)	Quarter 2 (Apr 1 - Jun 30)	Quarter 3 (Jul 1 - Sep 30)	Quarter 4 (Oct 1 - Dec 31)	Total for Year

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.

Employer Signature

Title

Date