940 Employer's Annual Federal Unemployment (FUTA) Tax Return	**Department of the Treasury - Internal Revenue Service** Federal Unemployment Tax Return Template **Calendar Year:**	OMB No. 1545-0028 **FOR COURT/IRS USE**

Employer Identification Number (EIN):	**Trade Name (if any):**	
Name (Sole proprietor, enter First, MI, Last; Partnership, Corporation, or LLC Corporation Name):		
Address (Number, street, and room or suite number):		**State:**
City, Town, or Post Office:	**ZIP Code:**	**Foreign Country Name:**

Type of Return (Check all that apply)			
☐ Amended	☐ Successor Employer	☐ No Payments to Employees	☐ Final Return / Business Closed

Part 1: Tell us about your state unemployment tax requirements		
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 (such as fringe benefits, 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 schedule:	$	

Part 4: Determine your FUTA tax for the year

12	Total FUTA tax after adjustments (Add lines 8, 9, 10, and 11):	$	
13	FUTA tax deposited for the year, including overpayment from prior year:	$	
14	Balance due (If line 12 is more than line 13, enter excess):	$	
15	Overpayment (If line 13 is more than line 12, enter excess):	$	

Part 5: 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: **Date:** **Title:**

Print Name Here: **Phone Number:**