

ANNUAL FUTA TAX LIABILITY LEDGER SHEET

FEDERAL UNEMPLOYMENT TAX ACT (FORM 940 RECORD)

EMPLOYER NAME: _____

TAX YEAR: _____

EIN: _____

STATE(S)
ACTIVE: _____

Standard FUTA Tax Rate:	6.0%	Maximum State Unemployment Credit:	5.4% (if state UI paid in full & on time)	Net FUTA Tax Rate:	0.6%
FUTA Wage Limit:	First \$7,000 of taxable wages per employee per calendar year				

MONTH / PERIOD	TOTAL GROSS WAGES PAID	EXEMPT WAGES / WAGES EXCEEDING \$7,000 LIMIT	FUTA TAXABLE WAGES	FUTA LIABILITY (0.6%)	NOTES / DISCREPANCIES
January					
February					
March					
Q1 Total					
April					
May					
June					
Q2 Total					
July					
August					
September					
Q3 Total					
October					
November					
December					
Q4 Total					
ANNUAL TOTAL					

FUTA DEPOSIT AND RECONCILIATION SUMMARY

QUARTER	TAX LIABILITY (FROM ABOVE)	DEPOSIT DATE	EFTPS CONFIRMATION #	AMOUNT DEPOSITED
1st Quarter (Q1)				
2nd Quarter (Q2)				

QUARTER	TAX LIABILITY (FROM ABOVE)	DEPOSIT DATE	EFTPS CONFIRMATION#	AMOUNT DEPOSITED
3rd Quarter (Q3)				
4th Quarter (Q4)				
TOTALS				

PREPARED BY:

DATE

REVIEWED BY:

DATE
