

Form **940 for 2006: Employer's Annual Federal Unemployment (FUTA) Tax Return**

850106

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0028

(EIN)
Employer identification number -

Name (not your trade name)

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

Type of Return
(Check all that apply.)

a. Amended

b. Successor employer

c. No payments to employees in 2006

d. Final: Business closed or stopped paying wages

Read the separate instructions before you fill out this form. Please type or print within the boxes.

Part 1: Tell us about your return. If any line does NOT apply, leave it blank.

- 1 If you were required to pay your state unemployment tax in ...
- 1a One state only, write the state abbreviation 1a
- OR -
- 1b More than one state (You are a multi-state employer) 1b Check here. Fill out Schedule A.
- 2 If you paid wages in [name of State], a state that is subject to CREDIT REDUCTION 2 Check here. Fill out Schedule A (Form 940), Part 2.

Part 2: Determine your FUTA tax before adjustments for 2006. If any line does NOT apply, leave it blank.

- 3 Total payments to all employees 3
- 4 Payments exempt from FUTA tax 4
- Check all that apply: 4a Fringe benefits 4c Retirement/Pension 4e Other
- 4b Group term life insurance 4d Dependent care
- 5 Total of payments made to each employee in excess of \$7,000 5
- 6 Subtotal (line 4 + line 5 = line 6) 6
- 7 Total taxable FUTA wages (line 3 - line 6 = line 7) 7
- 8 FUTA tax before adjustments (line 7 × .008 = line 8) 8

Part 3: Determine your adjustments. If any line does NOT apply, leave it blank.

- 9 If ALL of the taxable FUTA wages you paid were excluded from state unemployment tax, multiply line 7 by .054 (line 7 × .054 = line 9). Then go to line 12 9
- 10 If SOME of the taxable FUTA wages you paid were excluded from state unemployment tax, OR you paid ANY state unemployment tax late (after the due date for filing Form 940), fill out the worksheet in the instructions. Enter the amount from line 7 of the worksheet onto line 10 10
- 11 If credit reduction applies, enter the amount from line 3 of Schedule A (Form 940) 11

Part 4: Determine your FUTA tax and balance due or overpayment for 2006. If any line does NOT apply, leave it blank.

- 12 Total FUTA tax after adjustments (lines 8 + 9 + 10 + 11 = line 12) 12
- 13 FUTA tax deposited for the year, including any payment applied from a prior year 13
- 14 Balance due (If line 12 is more than line 13, enter the difference on line 14.)
• If line 14 is more than \$500, you must deposit your tax.
• If line 14 is \$500 or less and you pay by check, make your check payable to the United States Treasury and write your EIN, Form 940, and 2006 on the check 14
- 15 Overpayment (If line 13 is more than line 12, enter the difference on line 15 and check a box below.) 15

Check one Apply to next return.
 Send a refund.

▶ You **MUST** fill out both pages of this form and **SIGN** it.

Next ➔

Name (not your trade name)	Employer identification number (EIN)
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Part 5: Report your FUTA tax liability by quarter only if line 12 is more than \$500. If not, go to Part 6.

16 Report the amount of your FUTA tax liability for each quarter; do NOT enter the amount you deposited. If you had no liability for a quarter, leave the line blank.

16a 1st quarter (January 1 – March 31)	16a	<input style="width:90%;" type="text"/>	
16b 2nd quarter (April 1 – June 30)	16b	<input style="width:90%;" type="text"/>	
16c 3rd quarter (July 1 – September 30)	16c	<input style="width:90%;" type="text"/>	
16d 4th quarter (October 1 – December 31)	16d	<input style="width:90%;" type="text"/>	
17 Total tax liability for the year (lines 16a + 16b + 16c + 16d = line 17)	17	<input style="width:90%;" type="text"/>	Total must equal line 12.

Part 6: May we speak with your third-party designee?

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

Yes. Designee's name

Select a 5-digit Personal Identification Number (PIN) to use when talking to IRS

No.

Part 7: Sign here.

You MUST fill out both pages of this form and SIGN it.

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 made to employees.

X Sign your name here	<input style="width:95%;" type="text"/>	Print your name here	<input style="width:95%;" type="text"/>
		Print your title here	<input style="width:95%;" type="text"/>
Date	<input style="width:100px;" type="text"/>	Best daytime phone	<input style="width:150px;" type="text"/>

Part 8: For PAID preparers only (optional)

If you were paid to prepare this return and are not an employee of the business that is filing this return, you may choose to fill out Part 8.

Paid Preparer's name	<input style="width:95%;" type="text"/>	Preparer's SSN/PTIN	<input style="width:95%;" type="text"/>
Paid Preparer's signature	<input style="width:95%;" type="text"/>	Date	<input style="width:100px;" type="text"/>
	<input type="checkbox"/> Check if you are self-employed.		
Firm's name	<input style="width:95%;" type="text"/>	Firm's EIN	<input style="width:95%;" type="text"/>
Street address	<input style="width:95%;" type="text"/>		
City	<input style="width:150px;" type="text"/>	State	<input style="width:100px;" type="text"/>
		ZIP code	<input style="width:150px;" type="text"/>

Form 940-V, Payment Voucher

What Is Form 940-V?

Form 940-V is a transmittal form for your check or money order. Using Form 940-V allows us to process your payment more accurately and efficiently. If you have any balance due of \$500 or less on your 2006 Form 940, fill out Form 940-V and send it with your check or money order.

Note. If your balance is more than \$500, see *Depositing Your FUTA Tax* in the Instructions for Form 940.

How Do You Fill Out Form 940-V?

Type or print clearly.

Box 1. Enter your employer identification number (EIN). Do not enter your social security number (SSN).

Box 2. Enter the amount of your payment. Be sure to put dollars and cents in the appropriate spaces.

Box 3. Enter your business name and complete address exactly as they appear on your Form 940.

How Should You Prepare Your Payment?

- Make your check or money order payable to the *United States Treasury*. Do not send cash.
- On the memo line of your check or money order, write:
 - your EIN,
 - Form 940, and
 - 2006.
- Carefully detach Form 940-V along the dotted line.
- Do not staple your payment to the voucher.
- Mail your 2006 Form 940, your payment, and Form 940-V in the envelope that came with your 2006 Form 940 instruction booklet. If you do not have that envelope, use the table in the Instructions for Form 940 to find the mailing address.



▼ Detach Here and Mail With Your Payment and Tax Return. ▼



Form **940-V**

Department of the Treasury
Internal Revenue Service

Payment Voucher

OMB No. 1545-0028

2006

▶ Do not staple or attach this voucher to your payment.

1 Enter your employer identification number (EIN).

2

Enter the amount of your payment. ▶

Dollars

Cents

3 Enter your business name (individual name if sole proprietor).

Enter your address.

Enter your city, state, and ZIP code.