

Form 940 for 2011: Employer's Annual Federal Unemployment (FUTA) Tax Return

850108

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0028

(EIN) Employer identification number	5	5	—	5	5	5	5	5	5	5
Name (not your trade name)	Tim Slick									
Trade name (if any)	Tim's Coffee Shoppe									
Address	100 Main Street									
Number	Street			Suite or room number						
Sunnydale	IL			55555						
City	State			ZIP code						

Type of Return (Check all that apply.)

- ☐ a. Amended
- ☐ b. Successor employer
- ☐ c. No payments to employees in 2011
- ☐ 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 I L

- OR -

1b More than one state (You are a multi-state employer)

1b ☐ Check here. Fill out Schedule A.

Skip line 2 for 2011 and go to line 3.

2 If you paid wages in 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 2011. If any line does NOT apply, leave it blank.

3 Total payments to all employees

101,600

4 Payments exempt from FUTA tax

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

33,732

6 Subtotal (line 4 + line 5 = line 6)

33,732

7 Total taxable FUTA wages (line 3 - line 6 = line 7)

67,928

8 FUTA tax before adjustments (line 7 × .008 = line 8)

543

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

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

Skip line 11 for 2008 and go to line 12.

11 If credit reduction applies, enter the amount from line 3 of Schedule A (Form 940)

Part 4: Determine your FUTA tax and balance due or overpayment for 2008. If any line does NOT apply, leave it blank.

12 Total FUTA tax after adjustments (lines 8 + 9 + 10 + 11 = line 12)

543

13 FUTA tax deposited for the year, including any payment applied from a prior year

490

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, you may pay with this return. For more information on how to pay, see the separate instructions.

53

15 Overpayment (If line 13 is more than line 12, enter the difference on line 15 and check a box below.)

0

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)

55-555555

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 203

16b 2nd quarter (April 1 – June 30) 16b 166

16c 3rd quarter (July 1 – September 30) 16c 121

16d 4th quarter (October 1 – December 31) 16d 53

- 17 Total tax liability for the year (lines 16a + 16b + 16c + 16d = line 17) 17 543** 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 and phone number () -

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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

X Sign your name here

Tim Slick

Print your name here

Tim Slick

Print your title here

Owner

Date 1 / 31 / 2011

Best daytime phone

(555) 555 - 5555

Paid preparer's use only

Check if you are self-employed ☐

Preparer's name

Preparer's SSN/PTIN

Preparer's signature

Date

/ /

Firm's name (or yours if self-employed)

EIN

Address

Phone

() -

City

State

ZIP code

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 **2011** 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 *When Must You Deposit 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
 - **2011**.
- Carefully detach Form 940-V along the dotted line.
- Do not staple your payment to the voucher.
- Mail your 2008 Form 940, your payment, and Form 940-V in the envelope that came with your **2011** 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 Form 940. ▼



Form **940-V**

Department of the Treasury
Internal Revenue Service

Payment Voucher

OMB No. 1545-0028

2011

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

1 Enter your employer identification number (EIN).

55

555555

2

Enter the amount of your payment. ►

Dollars

Cents

53

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

Tim's Coffee Shoppe

Enter your address.

100 Main Street

Enter your city, state, and ZIP code.

Sunnyvale, IL 55555