

Form 940-V, Payment Voucher

Purpose of Form

Complete Form 940-V, Payment Voucher, if you are making a payment with Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

Making Payments With Form 940

To avoid a penalty, make your payment with your 2012 Form 940 **only if** your FUTA tax for the fourth quarter (plus any undeposited amounts from earlier quarters) is \$500 or less. If your total FUTA tax after adjustments (Form 940, line 12) is more than \$500, you must make deposits by electronic funds transfer. See *When Must You Deposit Your FUTA Tax?* in the Instructions for Form 940. Also see sections 11 and 14 of Pub. 15 (Circular E), Employer's Tax Guide, for more information about deposits.

Caution. Use Form 940-V when making any payment with Form 940. However, if you pay an amount with Form 940 that should have been deposited, you may be subject to a penalty. See Deposit Penalties in section 11 of Pub. 15 (Circular E).

Specific Instructions

Box 1—Employer Identification Number (EIN). If you do not have an EIN, you may apply for one online. Go to IRS.gov and click on the *Apply for an EIN Online* link under *Tools*. You may also apply for an EIN by calling 1-800-829-4933, or you can fax or mail Form SS-4, Application for Employer Identification Number. If you have not received your EIN by the due date of Form 940, write "Applied For" and the date you applied in this entry space.

Box 2—Amount paid. Enter the amount paid with Form 940.

Box 3—Name and address. Enter your name and address as shown on Form 940.

- Enclose your check or money order made payable to the "United States Treasury." Be sure to enter your EIN, "Form 940," and "2012" on your check or money order. Do not send cash. Do not staple Form 940-V or your payment to Form 940 (or to each other).

- Detach Form 940-V and send it with your payment and Form 940 to the address provided in the Instructions for Form 940.

Note. You must also complete the entity information above Part 1 on Form 940.



▼ **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

2012

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

1 Enter your employer identification number (EIN).	2 Enter the amount of your payment. ▶ Make your check or money order payable to "United States Treasury"	Dollars	Cents
		3 Enter your business name (individual name if sole proprietor). Enter your address. Enter your city, state, and ZIP code.	

Privacy Act and Paperwork Reduction Act Notice.

We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Chapter 23, Federal Unemployment Tax Act, of Subtitle C, Employment Taxes, of the Internal Revenue Code imposes a tax on employers with respect to employees. This form is used to determine the amount of the tax that you owe. Section 6011 requires you to provide the requested information if you are liable for FUTA tax under section 3301. Section 6109 requires you to provide your identification number. If you fail to provide this information in a timely manner or provide a false or fraudulent form, you may be subject to penalties and interest.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books and records relating to a form or instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give the information shown on your tax return to others

as described in the Code. For example, we may disclose your tax information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal non-tax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 9 hr., 19 min.

Learning about the law or the form 1 hr., 23 min.

Preparing, copying, assembling, and sending the form to the IRS 1 hr., 36 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 940 simpler, we would be happy to hear from you. You can email us at taxforms@irs.gov. Enter "Form 940" on the subject line. Or write to: Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:M:S, 1111 Constitution Avenue, NW, IR-6526, Washington, DC 20224. **Do not** send Form 940 to this address. Instead, see *Where Do You File?* in the Instructions for Form 940.