

| A | Are you required to pay unemployment contributions to only one state? (If "No," skip questions B and C.) | $\square$ Yes |  | No |
| :---: | :---: | :---: | :---: | :---: |
| B | Did you pay all state unemployment contributions by January 31, 2005? ((1) If you deposited your total FUTA tax when due, check "Yes" if you paid all state unemployment contributions by February 10, 2005. (2) If a $0 \%$ experience rate is granted, check "Yes." (3) If "No," skip question C.) | $\square$ Ye |  | No |
| C | Were all wages that were taxable for FUTA tax also taxable for your state's unemployment tax? | $\square$ Yes |  | No |
| D | Did you pay all wages in a state other than New York? | $\square$ Yes |  | No |
|  | If you answered "No" to any of these questions, you must file Form 940. If you answered "Yes" to all the questions, you may file Form 940-EZ, which is a simplified version of Form 940. (Successor employers, see Special credit for successor employers in the separate instructions.) You can get Form 940-EZ by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS website at www.irs.gov. |  |  |  |



## Part I Computation of Taxable Wages

1 Total payments (including payments shown on lines 2 and 3) during the calendar year for services of employees
2 Exempt payments. (Explain all exempt payments, attaching additional sheets if necessary.)

3 Payments of more than $\$ 7,000$ for services. Enter only amounts over the first $\$ 7,000$ paid to each employee (see separate instructions). Do not include any exempt payments from line 2. The $\$ 7,000$ amount is the federal wage base. Your state wage base may be different. Do not use your state wage limitation
4 Add lines 2 and 3
5 Total taxable wages (subtract line 4 from line 1).
6 Additional tax resulting from credit reduction for unrepaid advances to the State of New York. Enter the wages included on line 5 for New York and multiply by .003 . (See the separate Instructions for Form 940.) Enter the credit reduction amount here and in Part II, line 5: New York wages $\quad \times .003=$


Be sure to complete both sides of this form, and sign in the space provided on the back.
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. $\boldsymbol{\nabla}$ DETACH HERE $\boldsymbol{\nabla} \quad$ Cat. No. $112340 \quad$ Form 940 (2004)

| Form 940-V | Payment Voucher | OMB No. $1545-0028$ |
| :--- | :---: | :---: |
| Department of the Treasury <br> Internal Revenue Service | Use this voucher only when making a payment with your return. | $\Omega(0)$ |

Complete boxes 1, 2, and 3. Do not send cash, and do not staple your payment to this voucher. Make your check or money order payable to the "United States Treasury." Be sure to enter your employer identification number (EIN), "Form 940," and "2004" on your payment.


| Name | Employer identification number (EIN) <br> $\vdots$ |
| :--- | :---: | :---: |

## Part II Tax Due or Refund



| (a) Name | (b) <br> State reporting number(s) as shown on employer's state contribution returns | (c) <br> Taxable payroll (as defined in state act) | (d) <br> State experience rate period |  | (e) <br> State experience rate | (f)Contributions ifrate had been $5.4 \%$(col. (c) $\times .054$ ) | (g) Contributions payable at experience rate (col. (c) $\times$ col. (e)) |  | (h) <br> Additional credit (col. (f) minus col.(g)) If 0 or less, enter -0- | (i) Contributions paid to state by 940 due date |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| state |  |  | From | To |  |  |  |  |  |  |
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| 3 a | Totals . . . |  |  |  |  |  |  |  |  |  |
| 3b | Total tentative cr instructions for Part | dit (add line 3a, II, line 4) | umns | only-f | late | ayments, also | see the | 3b |  |  |
| 4 | Credit: Enter the s worksheet on page | maller of the amou 7 of the separate in | from P <br> ruction | $2 \text { or }$ | 3b; | the amount | from the | 4 |  |  |
| 5 | Enter the amount from | m Part I, line 6 |  |  |  |  |  | 5 |  |  |
| 6 | Credit allowable (s | ubtract line 5 from | e 4). If | s, ent |  |  |  | 6 |  |  |
| 7 | Total FUTA tax (sub | tract line 6 from lin | 1). If th | over \$ | 0, also | complete Par |  | 7 |  |  |
| 8 | Total FUTA tax dep | osited for the year, | cluding | aymen | pplied | from a prior y |  | 8 |  |  |
| 9 | Balance due (subtr than \$100, see Dep | act line 8 from line ositing FUTA Tax |  | ited St separat | s Tre instru | sury." If you o ions | we more | 9 |  |  |
| 10 | Overpayment (sub or $\square$ Refunded | ract line 7 from | $\text { 8). } \mathrm{Cr}$ | is to | $\square$ | plied to nex | xt return | 10 |  |  |

Part III
Record of Quarterly Federal Unemployment Tax Liability (Do not include state liability.) Complete only if line 7 is over $\$ 100$. See page 7 of the separate instructions.

| Quarter |  | First (Jan. 1-Mar. 31) | Second (Apr. 1-June 30) | Third (July 1-Sept. 30) | Fourth (Oct. 1-Dec. 31) | Total |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Liability for quarter |  |  |  |  |  |  |  |  |  |
| Third- | o you want to allow another person to discuss this return with the IRS (see separate instructions)? $\square$ |  |  |  |  | Yes. Complete the following. $\square$ No |  |  |  |
| Pary | Designee's |  |  | Phone | Persona |  |  |  |  |
| Designee | nam | - |  |  | number (P) |  |  |  |  |

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 to employees.

