

Form **940 for 2008:** Employer's Annual Federal Unemployment (FUTA) Tax Return

850108

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 2008

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.

Skip line 2 for 2008 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 2008. 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

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) 11

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) 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, you may pay with this return. For more information on how to pay, see the separate instructions 14

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

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

Check one: Apply to next return.
 Send a refund.

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