

**Employer's Annual Federal  
 Unemployment (FUTA) Tax Return**

**2002**

▶ See separate instructions for Form 940-EZ for information on completing this form.

**You must complete this section.** ▶

Name (as distinguished from trade name)	Calendar year
Trade name, if any	
Address and ZIP code	Employer identification number

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Answer the questions under **Who May Use Form 940-EZ** on page 2. If you cannot use Form 940-EZ, you must use Form 940.

- A** Enter the amount of contributions paid to your state unemployment fund. (see separate instructions) . . . ▶ \$ \_\_\_\_\_
- B** (1) Enter the name of the state where you have to pay contributions . . . ▶ \_\_\_\_\_
- (2) Enter your state reporting number as shown on your state unemployment tax return ▶ \_\_\_\_\_

If you will not have to file returns in the future, check here (see **Who Must File** in separate instructions) and complete and sign the return. ▶

If this is an Amended Return, check here (see **Amended Returns** on page 2 of the separate instructions) . . . ▶

**Part I Taxable Wages and FUTA Tax**

1 Total payments (including payments shown on lines 2 and 3) during the calendar year for services of employees	1		
2 Exempt payments. (Explain all exempt payments, attaching additional sheets if necessary.) ▶ _____	2		
3 Payments of more than \$7,000 for services. Enter only amounts over the first \$7,000 paid to each employee. (see separate instructions) . . . . .	3		
4 Add lines 2 and 3 . . . . .	4		
5 <b>Total taxable wages</b> (subtract line 4 from line 1) . . . . . ▶	5		
6 <b>FUTA tax.</b> Multiply the wages on line 5 by .008 and enter here. (If the result is over \$100, also complete Part II.)	6		
7 Total FUTA tax deposited for the year, including any overpayment applied from a prior year . . . . .	7		
8 <b>Balance due</b> (subtract line 7 from line 6). Pay to the "United States Treasury." . . . . . ▶ If you owe more than \$100, see <b>Depositing FUTA tax</b> in separate instructions.	8		
9 <b>Overpayment</b> (subtract line 6 from line 7). Check if it is to be: <input type="checkbox"/> Applied to next return or <input type="checkbox"/> Refunded ▶	9		

**Part II Record of Quarterly Federal Unemployment Tax Liability** (Do not include state liability.) **Complete only if line 6 is over \$100.**

Quarter	First (Jan. 1 – Mar. 31)	Second (Apr. 1 – June 30)	Third (July 1 – Sept. 30)	Fourth (Oct. 1 – Dec. 31)	Total for year
Liability for quarter					

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS (see instructions page 5)?  **Yes.** Complete the following.  **No**

Designee's name ▶ \_\_\_\_\_ Phone no. ▶ ( ) \_\_\_\_\_ Personal identification number (PIN) ▶ \_\_\_\_\_

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.

**Signature** ▶ \_\_\_\_\_ **Title (Owner, etc.)** ▶ \_\_\_\_\_ **Date** ▶ \_\_\_\_\_

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. ▼ **DETACH HERE** ▼ Cat. No. 10983G Form **940-EZ** (2002)

**Form 940-EZ Payment Voucher**

**2002**

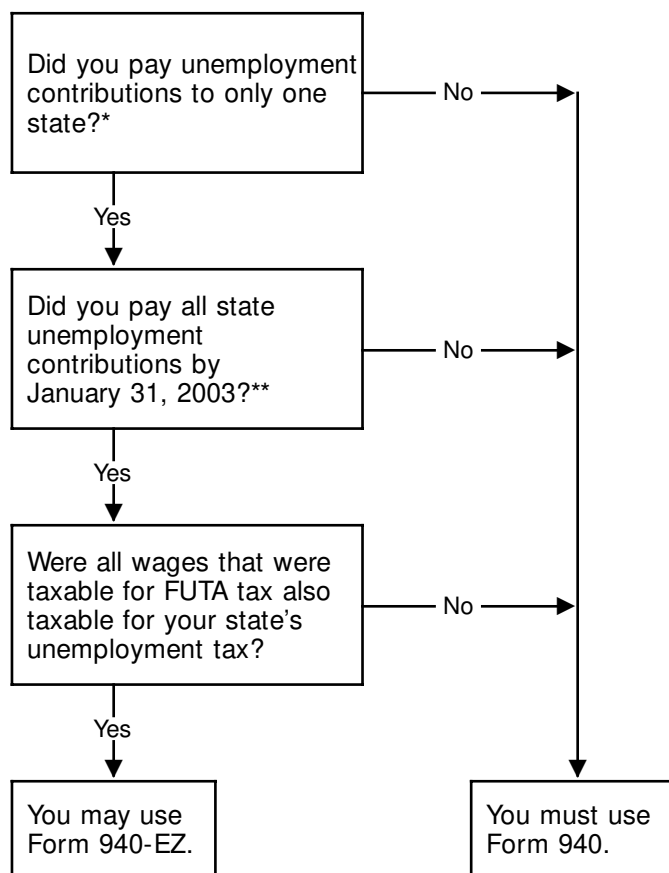
Use this voucher only when making a payment with your return.

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, "Form 940-EZ," and "2002" on your payment.

1 Enter your employer identification number.	<b>2 Enter the amount of your payment.</b> ▶	Dollars	Cents
	3 Enter your business name (individual name for sole proprietors).		
	Enter your address.		
	Enter your city, state, and ZIP code.		

## Who May Use Form 940-EZ

The following chart will lead you to the right form to use—



**\* Do not file Form 940-EZ if—**

- You owe FUTA tax only for household work in a private home. See Schedule H (Form 1040).
- You are a successor employer claiming a credit for state unemployment contributions paid by a prior employer. File Form 940.

**\*\*If you deposited all FUTA tax when due, you may answer "Yes" if you paid all state unemployment contributions by February 10, 2003.**