

# Schedule R (Form 940): Allocation Schedule for Aggregate Form 940 Filers

(December 2011)

Department of the Treasury — Internal Revenue Service

Employer identification number (EIN)   -

Name as shown on Form 940

**Report for calendar year:**  
 (Same as Form 940):

Read the separate instructions before you complete Schedule R (Form 940). Type or print within the boxes. Complete a separate line for the allocated amounts of each of your clients.

(a) Client Employer Identification Number (EIN)	(b) State abbreviation from Form 940, line 1a, or Schedule A (Form 940)	(c) Total taxable FUTA wages allocated to the listed client EIN from Form 940, line 7a	(d) Total adjustments to FUTA tax allocated to the listed client EIN from Form 940, line 9 or line 10	(e) Credit reduction amount allocated to the listed client EIN from Form 940, line 11	(f) Total FUTA tax after adjustments allocated to the listed client EIN from Form 940, line 12	(g) Total FUTA tax deposits from Form 940, line 13, plus any payment made with the return allocated to the listed client EIN
1		▪	▪	▪	▪	▪
2		▪	▪	▪	▪	▪
3		▪	▪	▪	▪	▪
4		▪	▪	▪	▪	▪
5		▪	▪	▪	▪	▪
6		▪	▪	▪	▪	▪
7		▪	▪	▪	▪	▪
8		▪	▪	▪	▪	▪
9		▪	▪	▪	▪	▪
10		▪	▪	▪	▪	▪
11		▪	▪	▪	▪	▪
12		▪	▪	▪	▪	▪
13		▪	▪	▪	▪	▪
14		▪	▪	▪	▪	▪
15		▪	▪	▪	▪	▪
<b>16</b>	<b>Subtotal for clients.</b> Add all amounts on lines 1 through 15.	▪	▪	▪	▪	▪
<b>17</b>	<b>Enter the combined subtotal from line 26 of all Continuation Sheets for Schedule R (Form 940).</b>	▪	▪	▪	▪	▪
<b>18</b>	<b>Enter Form 940 amounts for employees of the agent.</b>	▪	▪	▪	▪	▪
<b>19</b>	<b>Totals.</b> Add lines 16, 17, and 18. The column totals must match the related lines on the aggregate Form 940.	▪	▪	▪	▪	▪

# Continuation Sheet for Schedule R (Form 940)

(December 2011)

**Report for calendar year:**

(Same as Form 940):

Employer identification number (EIN)   -

Name as shown on Form 940

Read the separate instructions before you complete Schedule R (Form 940). Type or print within the boxes. Complete a separate line for the allocated amounts of each of your clients.

(a) Client Employer Identification Number (EIN)	(b) State abbreviation from Form 940, line 1a, or Schedule A (Form 940)	(c) Total taxable FUTA wages allocated to the listed client EIN from Form 940, line 7a	(d) Total adjustments to FUTA tax allocated to the listed client EIN from Form 940, line 9 or line 10	(e) Credit reduction amount allocated to the listed client EIN from Form 940, line 11	(f) Total FUTA tax after adjustments allocated to the listed client EIN from Form 940, line 12	(g) Total FUTA tax deposits from Form 940, line 13, plus any payment made with the return allocated to the listed client EIN
1		▪	▪	▪	▪	▪
2		▪	▪	▪	▪	▪
3		▪	▪	▪	▪	▪
4		▪	▪	▪	▪	▪
5		▪	▪	▪	▪	▪
6		▪	▪	▪	▪	▪
7		▪	▪	▪	▪	▪
8		▪	▪	▪	▪	▪
9		▪	▪	▪	▪	▪
10		▪	▪	▪	▪	▪
11		▪	▪	▪	▪	▪
12		▪	▪	▪	▪	▪
13		▪	▪	▪	▪	▪
14		▪	▪	▪	▪	▪
15		▪	▪	▪	▪	▪
16		▪	▪	▪	▪	▪
17		▪	▪	▪	▪	▪
18		▪	▪	▪	▪	▪
19		▪	▪	▪	▪	▪
20		▪	▪	▪	▪	▪
21		▪	▪	▪	▪	▪
22		▪	▪	▪	▪	▪
23		▪	▪	▪	▪	▪
24		▪	▪	▪	▪	▪
25		▪	▪	▪	▪	▪
26	Subtotals for clients. Add lines 1 through 25. Include the subtotals from line 26 on Schedule R (Form 940), line 17.	▪	▪	▪	▪	▪

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Purpose of Form

Use Schedule R to allocate the aggregate information reported on Form 940 to each home care service recipient client. An aggregate Form 940 may only be filed by section 3504 Agents acting on behalf of home care service recipients. If you are an agent for home care service recipients and have more than 15 clients, complete continuation sheets as necessary. Schedule R may be filed electronically or by paper submission. However, agents filing for 1,000 or more clients must file a paper return. Attach Schedule R, including any continuation sheets, to your aggregate Form 940 and file it with your Form 940.

### Who Must File?

You must complete Schedule R each time you file an aggregate Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return. Aggregate Forms 940 are filed by agents of home care service recipients approved by the IRS under section 3504. To request approval to act as an agent for an employer, you must file Form 2678, Employer/Payer Appointment of Agent, with the IRS, unless you are a state or local government agency acting as agent under the special procedures provided in Notice 2003-70. On Schedule R, we call those employers your clients.

### When Must You File?

If you are an aggregate Form 940 filer, file Schedule R with your aggregate Form 940 every year when your Form 940 is due.

## Specific Instructions

### Enter Your Business Information

Carefully enter your employer identification number (EIN) and the name of your business at the top of the schedule. Make sure they exactly match the EIN and name shown on the attached Form 940.

### Calendar Year

Enter the calendar year for which you are filing your Form 940. Make sure that the year entered on the top of Schedule R matches the year on the attached Form 940.

On Schedule R, including any continuation sheets, you must report the following for each client:

The employer identification number (EIN).

The state abbreviation of the listed client's location.

Total taxable FUTA wages (Form 940, line 7a) allocated to the listed client EIN.

Total adjustments to FUTA tax (Form 940, line 9 or line 10) allocated to the listed client EIN.

Credit reduction amount (Form 940, line 11) allocated to the listed client EIN.

Total FUTA tax after adjustments (Form 940, line 12) allocated to the listed client EIN.

Total FUTA tax deposits for the tax year plus any other payments (Form 940, line 13) allocated for the listed client EIN.

You must also report the same information for your employees on line 18 of Schedule R.

Compare the total of each column on line 19 (including your information on line 18) to the amounts reported on the aggregate Form 940. For each column total, the relevant line from Form 940 is noted in the column heading.

If the totals on line 19 of the Schedule R do not match the totals on Form 940, there is an error that must be corrected before submitting Form 940 and Schedule R.

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**Paperwork Reduction Act Notice.** We ask for the information on Schedule R to carry out the Internal Revenue laws of the United States. You are required to give us this information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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 or records relating to a form or its 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.

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

**Recordkeeping** . . . . . 10 hrs., 45 min.

**Learning about the law or the form** . . . . . 0 hrs., 12 min.

**Preparing** . . . . . 0 hrs., 22 min.

**Copying, assembling, and sending the form to the IRS** . . . . . 0 hrs., 00 min.

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