



# Instructions for Form 940

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

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

### What's New

**We've revised the form and instructions.** You may notice a number of changes in Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return. We revised the form and instructions so they are easier for you to read and fill out. At the same time, the new design makes the form easier and faster for us to process. Now we can optically scan Form 940 and will capture data more accurately and efficiently than before. Please read both the form and instructions carefully to become familiar with the changes.

**The redesigned Form 940 replaces previous versions of both Form 940-EZ and Form 940.** We have replaced two forms with one simplified form that should make preparing your tax return easier. If you filed Form 940-EZ before, you must now use the redesigned Form 940.

**A new schedule is available for multi-state employers and employers in states that are subject to credit reduction.** In addition to the changes on the Form 940, we developed Schedule A (Form 940), Multi-State Employer and Credit Reduction Information. You must use Schedule A (Form 940) if you paid wages to employees in more than 1 state or if you paid wages in any state that is subject to credit reduction.

**We've also developed a new worksheet for you to use if some of the wages you paid were excluded from state unemployment tax or if you paid any state unemployment tax late.** On page 8, you'll find an easier, all-inclusive worksheet that you can use to compute the adjustment if you paid state tax late. You must also use this worksheet to figure the adjustment for additional FUTA tax if your state does not require you to pay state unemployment tax on all your employees, for example, if wages paid to your corporate officers are excluded from state unemployment tax.

**We've added a listing of contact information for state unemployment agencies.** The list, located on page 12, contains the name of each state, telephone number(s), and web address. For the up-to-date information, visit the Department of Labor's website at [www.dol.gov](http://www.dol.gov).

### Reminders

**You can file and pay electronically.** Using electronic options available from the Internal Revenue Service (IRS) can make filing a return and paying your federal tax easier. You can use *IRS e-file* to file a return and Electronic Federal Tax Payment System (EFTPS) to make deposits or pay in full whether you rely on a tax professional or prepare your own taxes.

- For *IRS e-file*, visit [www.irs.gov](http://www.irs.gov) for additional information.
- For EFTPS, visit [www.eftps.gov](http://www.eftps.gov) or call EFTPS Customer Service at 1-800-555-4477.

**You can pay your balance due by credit card.** You may pay your FUTA tax shown on Part 4, line 14 using a major credit card. Call Link2Gov Corporation (1-888-729-1040) or Official Payments Corporation (1-800-272-9829) to make your payment by credit card. However, **do not** use a credit card to pay taxes that are required to be deposited. (See *When Must You Deposit Your FUTA TAX?* on page 2.) For more information on paying

taxes by credit card, see Pub. 15 (Circular E) or visit the IRS website at [www.irs.gov](http://www.irs.gov) and type "e-pay" in the search box.

**Photographs of missing children.** IRS is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in instructions on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

### How Can You Get More Help?

If you want more information about this form, see Pub. 15, (Circular E), Employer's Tax Guide, visit our website at [www.irs.gov](http://www.irs.gov), or call 1-800-829-4933.

For a list of related employment tax topics, visit the IRS website at [www.irs.gov](http://www.irs.gov) and click on the "Businesses" tab.

## General Instructions: Understanding Form 940

### What's the Purpose of Form 940?

Use Form 940 to report your annual Federal Unemployment Tax Act (FUTA) tax. Together with state unemployment tax systems, the FUTA tax provides funds for paying unemployment compensation to workers who have lost their jobs. Most employers pay both a federal and a state unemployment tax. Only employers pay FUTA tax. Do not collect or deduct FUTA tax from your employees' wages.

The FUTA tax applies to the first \$7,000 of taxable wages you pay to each employee during a calendar year.

These instructions give you some background information about the Form 940. They tell you who must file the form, how to fill it out line by line, and when and where to file it.

### Who Must File Form 940?

Except as noted below, if you answer Yes to either one of these questions, you must file Form 940:

- Did you pay wages of \$1,500 or more to employees in any calendar quarter during 2005 or 2006?
- Did you have one or more employees for at least some part of a day in any 20 or more different weeks in 2005 or 20 or more different weeks in 2006? Count all full-time, part-time, and temporary employees. However, if your business is a partnership, do not count its partners.

If your business was sold or transferred during the year, each employer who answered Yes to at least one question above must file Form 940. However, do not include any wages paid by the other employer unless you are a successor employer. For details, see *Type of Return, Successor Employer* on page 5.

If you received a preprinted Form 940 and are not liable for FUTA tax for 2006 because you made no payments to employees in 2006, check box *c* in the top corner of the form. Then go to Part 7, sign the form, and file it with the IRS.

If you will not be liable for filing Form 940 in the future because your business has closed or because you stopped

paying wages, check box *d* in the top right corner of the form. See *Type of Return, Final* on page 5 for more information.

### For employers of household employees . . .

If you are a household employer, you must pay FUTA tax on wages that you paid to your household employees only if you paid cash wages of \$1,000 or more in any calendar quarter in 2005 or 2006.

A household employee performs household work in a:

- private home,
- local college club, or
- local chapter of a college fraternity or sorority.

Generally, employers of household employees should file Schedule H (Form 1040) instead of Form 940.

However, if you have other employees in addition to household employees, you can choose to include the FUTA taxes for your household employees on the Form 940 instead of filing Schedule H (Form 1040). If you choose to include household employees on your Form 940, you must also file Form 941, Employer's QUARTERLY Federal Tax Return, Form 943, Employer's Annual Federal Tax Return for Agricultural Employees, or Form 944, Employer's ANNUAL Federal Tax Return to report social security, Medicare, and withheld federal income taxes for your household employees.

See Pub. 926, Household Employer's Tax Guide, for more information.

### For agricultural employers . . .

File Form 940 if you answer *Yes* to either of these questions:

- Did you pay cash wages of \$20,000 or more to farmworkers during any calendar quarter in 2005 or 2006?
- Did you employ 10 or more farmworkers during some part of the day (whether or not at the same time) during any 20 or more different weeks in 2005 or 20 or more different weeks in 2006?

Count wages you paid to aliens who were admitted to the United States temporarily to perform farmwork (these workers are also known as workers with H-2(A) visas). Wages paid to "H-2(A) visa workers" are not subject to FUTA tax.

See Pub. 51, (Circular A), Agricultural Employer's Tax Guide, for more information.

### For Indian tribal governments . . .

Services rendered to a federally recognized Indian tribal government employer (including any subdivision, subsidiary, or wholly owned business enterprise) after December 20, 2000, are exempt from FUTA tax and no Form 940 for 2006 is required. However, the tribe must have participated in the state unemployment system for the full year and be in compliance with applicable state unemployment law. For more information, see section 3309(d).

### For nonprofit organizations . . .

Religious, educational, and charitable organizations described in section 501(c)(3) and exempt from tax under section 501(a) are not subject to FUTA tax and do not have to file Form 940.

### For employers of state and local government employees . . .

Employers of state and local government employees are not subject to FUTA tax and do not have to file Form 940.

## When Must You File Form 940?

The due date for filing Form 940 for 2006 is January 31, 2007. However, if you deposited all your FUTA tax when it was due, you may file Form 940 by February 12, 2007.

If we receive your return after the due date, we will treat your return as if you filed it on time if the envelope containing your return is properly addressed, contains sufficient postage, and is mailed First Class or sent by an IRS-designated delivery service on or before the due date. However, if you do not follow these guidelines, we will consider your return filed when it is

actually received. For a list of designated delivery services, see Pub. 15 (Circular E), Employer's Tax Guide.

## Where Should You File?

Where you file depends on whether you include a payment with your form.

If you are in . . .	Without a payment . . .	With a payment . . .	
Connecticut	New Jersey	IRS	IRS
Delaware	New York	Cincinnati, OH	P.O. Box 105887
District of Columbia	North Carolina	45999-0046	Atlanta, GA
Illinois	Ohio		30348-5887
Indiana	Pennsylvania		
Kentucky	Rhode Island		
Maine	South Carolina		
Maryland	Vermont		
Massachusetts	Virginia		
Michigan	West Virginia		
New Hampshire	Wisconsin		
Alabama	Missouri	IRS	IRS
Alaska	Montana	Ogden, UT	P.O. Box 660095
Arizona	Nebraska	84201-0046	Dallas, TX
Arkansas	Nevada		75266-0095
California	New Mexico		
Colorado	North Dakota		
Florida	Oklahoma		
Georgia	Oregon		
Hawaii	South Dakota		
Idaho	Tennessee		
Iowa	Texas		
Kansas	Utah		
Louisiana	Washington		
Minnesota	Wyoming		
Mississippi			
Puerto Rico		IRS	IRS
U.S. Virgin Islands		Ogden, UT	P.O. Box 660940
		84201-0302	Dallas, TX
			75266-0940
If the location of your legal residence, principal place of business, office, or agency is not listed . . .	IRS	Ogden, UT	IRS
	84201-0202		Ogden, UT
			84201-0202
EXCEPTION for exempt organizations, Federal, State and Local Governments, and Indian Tribal Governments, regardless of your location	IRS	Ogden, UT	IRS
	84201-0046		P.O. Box 660095
			Dallas, TX
			75266-0095



Private delivery services cannot deliver to P.O. boxes.

## When Must You Deposit Your FUTA Tax?

Although Form 940 covers a calendar year, you may have to deposit your FUTA tax before you file your return. Generally, if your FUTA tax is more than \$500 for the calendar year, you must deposit at least one quarterly payment for the year. Deposit your FUTA tax by the last day of the month after the end of the quarter.

You must determine when to deposit your tax based on the amount of your quarterly tax liability. If your FUTA tax is \$500 or less in a quarter, carry it over to the next quarter. Continue carrying your tax liability over until your cumulative tax is more than \$500. At that point, you must deposit your tax for the quarter. However, if your tax for the next quarter is less than \$500, you are not required to deposit your tax again until the cumulative amount reaches \$500.

**Fourth quarter liabilities.** If your FUTA tax for the fourth quarter (plus any undeposited amounts from earlier quarters, including credit reduction liabilities) is more than \$500, deposit the entire amount by January 31, 2007. If it is \$500 or less, you can either deposit the amount or pay it with your Form 940 by

January 31, 2007. **You must include liabilities owed for credit reduction with your fourth quarter deposit.**

<b>When to deposit your FUTA tax</b>	
<b>If your undeposited FUTA tax is more than \$500 on . . .</b>	
March 31	<b>Deposit your tax by . . .</b>
June 30	April 30
September 30	July 31
December 31	October 31
	January 31

**TIP** *If any deposit due date falls on a Saturday, Sunday, or legal holiday, you may deposit on the next business day.*

## How Do You Figure Your Quarterly Payment?

You owe a FUTA tax of 6.2% (.062) on the first \$7,000 of wages that you paid to each employee during the calendar year. Most employers receive a maximum credit of up to 5.4% (.054) against this FUTA tax. Every quarter, you must calculate how much of the first \$7,000 of each employee's annual wages you paid during that quarter.

### Figure your tax liability

Before you can figure the amount to deposit, figure your FUTA tax liability for the quarter. To figure your tax liability, add the first \$7,000 of each employee's annual wages you paid during the quarter, then multiply that amount by .008.

The .008 tax rate is based on your receiving the maximum credit against FUTA taxes. You are entitled to the maximum credit if you paid all state unemployment tax by the due date of your Form 940 or if you were not required to pay state unemployment tax during the calendar year due to your state experience rate.

### Example:

**During the first quarter**, you have 3 employees: Employees A, B, and C. You paid \$11,000 to Employee A, \$2,000 to Employee B, and \$4,000 to Employee C during the quarter.

To figure your quarterly liability, add the first \$7,000 of each employee's wages:

\$7,000	Employee A's wages subject to FUTA tax
2,000	Employee B's wages subject to FUTA tax
+ 4,000	Employee C's wages subject to FUTA tax
<u>\$13,000</u>	Total wages subject to FUTA tax for quarter

\$13,000	Total wages subject to FUTA tax for quarter
x .008	Tax rate (based on maximum credit)
<u>\$104</u>	Your quarterly liability

In this example, you do not have to make a deposit because your quarterly liability is \$500 or less for the quarter. However, you must carry this liability over to the next quarter.

If any wages subject to FUTA tax are not subject to state unemployment tax, you may be required to deposit your FUTA tax at a higher rate. For instance, in certain states, wages paid to corporate officers, certain payments of sick pay by unions, and certain fringe benefits are excluded from state unemployment tax.

**Note.** If all of the wages you paid were excluded from state unemployment tax, you must deposit your FUTA tax at the 6.2% (.062) rate.

**Example:** Employee A and Employee B are corporate officers whose wages are excluded from state unemployment tax. Employee C's wages are not excluded from state unemployment tax. You paid \$11,000 to Employee A, \$2,000 to Employee B, and \$4,000 to Employee C.

\$ 9,000	Total of FUTA wages for Employees A and B in 1 <sup>st</sup> quarter
x .062	Tax rate
<u>\$558</u>	Your quarterly liability for Employees A and B
\$4,000	Total FUTA wages subject to state unemployment tax
x .008	Tax rate (based on maximum credit of 5.4%)
<u>32</u>	Your quarterly liability for Employee C
\$558	Your quarterly liability for Employees A and B
+ 32	Your quarterly liability for Employee C
<u>\$590</u>	Your quarterly liability

In this example, you must deposit \$590 by April 30.

## How Must You Deposit Your FUTA Tax?

You may deposit (pay) your FUTA tax electronically by using EFTPS or by depositing your tax with an authorized financial institution (for example, a commercial bank that is qualified to accept federal tax deposits). The financial institution will send IRS a record of your payment to credit to your business account.

### You may deposit your FUTA tax using EFTPS

To expedite your deposit and confirm that IRS has received your payment, you may choose to deposit your tax using EFTPS. To enroll, call 1-800-555-4477 or visit the EFTPS website at [www.eftps.gov](http://www.eftps.gov).

If your business is new, IRS will automatically pre-enroll you in EFTPS when you apply for an employer identification number (EIN). If you choose to deposit your tax using EFTPS, follow the instructions on your EIN package to activate your enrollment.

**You may be required to use EFTPS.** In some cases, you may be required to deposit your tax using EFTPS. For instance, you must use EFTPS in 2007 if:

- The total payments of your employment tax, excise tax, and corporate income tax were more than \$200,000 for 2005; or
- You were required to use EFTPS in 2006.



*To make your EFTPS payments on time, you must initiate the transaction at least 1 business day before the date the deposit is due.*

If you do not use EFTPS, use Form 8109, Federal Tax Deposit (FTD) Coupon, when you deposit your tax. **Do not mail your payments directly to IRS.** If you were required to use EFTPS and you used Form 8109 instead, you may be subject to a 10% penalty.

If you are a new employer and would like to receive an FTD coupon booklet, call 1-800-829-4933. Please allow 5 to 6 weeks for delivery.

## How Can You Avoid Penalties and Interest?

Penalties and interest are assessed at a rate set by law on taxes paid late, returns filed late or incorrectly, insufficient payments made, and failure to pay using EFTPS (when required).

- You can avoid paying penalties and interest if you:
- deposit or pay your tax when it is due, using EFTPS if required; and
  - file your completed Form 940 accurately and on time.

If you receive a notice about penalty and interest after you file this return, send us an explanation and we will determine if you meet reasonable-cause criteria. Do not attach an explanation when you file your Form 940.

## How Can You Amend a Return?

You can use Form 940 to amend a return that you previously filed. If you are amending a return for a prior year, use the prior year's Form 940 (or Form 940-EZ), if possible.



Follow these steps:

- Check the amended return box in the top right corner of Form 940, page 1, box a. (For pre-2006 Forms 940 and 940-EZ, check the "Amended Return" box above Part I.
- Fill in all the amounts that should have been on the original form.
- Sign the form.
- Attach an explanation of why you are amending your return. For example, tell us if you are filing to claim credit for tax paid to your state unemployment fund after the due date of Form 940.
- File the amended return with the IRS office where you filed the original return.
- Do not mail your amended form to a P.O. box, even if you include a payment.

## Completing Your Form 940

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### Follow these guidelines to correctly fill out the form.

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To help us accurately scan and process your form, please follow these guidelines:

- Make sure your business name and EIN are on every page of the form and any attachments.
- If you type or use a computer to fill out your form, use a 12-point Courier font, if possible.
- Make sure you enter dollars to the left of the preprinted decimal point and cents to the right.
- Do not use dollar signs or decimal points. Commas are optional.
- You may choose to round your figures to the nearest dollar, rather than reporting cents on this form. If you do choose to round, you must round all entries. To round, follow these steps: If the amount is \$.49 or less, add nothing to the dollar figure. If the amount is between \$.50 and \$.99, increase the dollar figure by \$1.00. (For example, \$1.49 becomes \$1.00 and \$2.50 becomes \$3.00.) If you use 2 or more figures to calculate an entry on the form, use cents in your calculations and round the answer only.
- If you have a line with the value of zero, leave it blank.

## Employer Identification Number (EIN), Name, Trade Name, and Address

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### Review your business information at the top of the form.

If you pay a tax preparer to fill out Form 940, make sure the preparer shows your business name and EIN **exactly** as they appear on the preprinted form we sent you or as assigned by the IRS.

If you are using a copy of Form 940 that has your business name and address preprinted at the top of the form, check to make sure that the information is correct. Carefully review your EIN to make sure that it exactly matches the EIN assigned to your business by the IRS. If any information is incorrect, cross it out and type or print the correct information. See *Tell us if you change your name or address* below.

If you are not using a preprinted Form 940, type or print your EIN, name, and address in the spaces provided. You must enter your name and EIN here and on page 2. Do not use your social security number or individual taxpayer identification number (ITIN) as your EIN. Enter the business (legal) name that you used when you applied for your EIN on Form SS-4, Application for Employer Identification Number. For example, if you are a sole proprietor, enter "Ronald Smith" on the *Name* line and "Ron's Cycles" on the *Trade Name* line. Leave the *Trade Name* line blank if it is the same as your *Name*.

**Employer identification number (EIN).** The IRS monitors tax filings and payments by using a numerical system to identify taxpayers and to make sure that businesses comply with federal tax laws. A unique 9-digit EIN is assigned to all

corporations, partnerships, and some sole proprietors.

Businesses that need an EIN must apply for a number and use it throughout the life of the business on all tax returns, payments, and reports.

Your business should have only one EIN. If you have more than one and are unsure which one to use, call 1-800-829-4933 to verify your correct EIN.

If you do not have an EIN, apply for one by:

- Visiting the IRS website at [www.irs.gov/smallbiz](http://www.irs.gov/smallbiz) and filling out Form SS-4, Application for Employer Identification Number,
- Calling 1-800-829-4933 and applying by telephone, or
- Writing to the address on Form SS-4, Application for Employer Identification Number.

If you do not have an EIN by the time a return is due, write "Applied For" and the date you applied in the space shown for the EIN on pages 1 and 2 of your return.



*Always be sure the EIN on the form you file exactly matches the EIN that IRS assigned to your business. Do not use your social security number on forms that ask for an EIN. Filing a Form 940 with an incorrect EIN or using the EIN of another's business may result in penalties and delays in processing your return.*

### Tell us if you change your name or address.

Notify the IRS immediately if you change your business name or address.

- If your business name changes, write to the IRS office where you would send your return if you had no payment. See *Where Should You File?* on page 2. Also see Pub. 1635, Understanding Your EIN, for general information on EINs.
- If your address changes, complete and mail Form 8822, Change of Address.

## Type of Return

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Review the box at the top of the form. If any line applies to you, check the appropriate box to tell us which type of return you are filing. You may need to check more than one box.

**a. Amended.** If this is an amended return that you are filing to correct a return that you previously filed, check box a.

**b. Successor employer.** If you are a successor employer and you are reporting wages or claiming state tax that a previous employer paid before you acquired the business, check box b.

A successor employer is an employer who:

- acquires a unit of another owner's trade or business or all or most of the property used in the trade or business of another owner, and
- immediately after the acquisition, employs one or more people who were employed by the previous owner.

**c. No payments to employees in 2006.** If you are not liable for FUTA tax for 2006 because you made no payments to employees in 2006, check box c. Then go to Part 7, sign the form, and file it with the IRS.

**d. Final: Business closed or stopped paying wages.** If this is a final return because you went out of business or stopped paying wages and you will not be liable for filing Form 940 in the future, check box d. Complete all applicable lines on the form, sign it in Part 7, and file it with the IRS.

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## Specific Instructions

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### Part 1: Tell us about your return.

If any line in Part 1 does not apply, leave it blank.

#### 1. If you were required to pay your state unemployment tax in

##### 1a. One state only . . .

If you were required to pay state unemployment tax in one state only, enter the two-letter Postal Service abbreviation for the state where you were required to pay your tax on line 1a.

**1b. More than one state (you are a multi-state employer)**

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If you were required to pay state unemployment tax in more than one state, check the box in line 1b. Then fill out Part 1 of Schedule A (Form 940), and attach it to your Form 940.

**2. If you paid wages in XXX, a state that is subject to credit reduction . . .**

A state that has not repaid money it borrowed from the federal government to pay unemployment benefits is called a *credit reduction state*. The U.S. Department of Labor determines which states are credit reduction states.

If you paid wages that are subject to the unemployment tax laws of a credit reduction state, you may have to pay more FUTA tax when filing your Form 940.

For 2006, XXX is a credit reduction state. If you paid wages subject to the unemployment tax laws of the state of XXX, check the box on line 2 and fill out Part 2 of Schedule A (Form 940). (See the instructions for line 9 on page 7 before completing Part 2, Schedule A, Form 940).

**Part 2: Determine Your FUTA Wages for 2006**

If any line in Part 2 does not apply, leave it blank.

**3. Total payments to all employees**

Report the total payments you made during the calendar year on line 3. Include payments for the services of all employees, even if the payments are not taxable for FUTA. Your method of payment does not determine whether payments are wages. You may have paid wages hourly, daily, weekly, monthly, or yearly. You may have paid wages for piecework or as a percentage of profits. Include:

- **Compensation**, such as:
  - Salaries, wages, commissions, fees, bonuses, vacation allowances, and amounts you paid to full-time, part-time, or temporary employees
- **Fringe benefits**, such as:
  - Sick pay (including third-party sick pay if liability is transferred to the employer). For details on sick pay, see Pub. 15-A, *Employer's Supplemental Tax Guide*
  - The value of goods, lodging, food, clothing, and non-cash fringe benefits
  - Section 125 (cafeteria) plan benefits
- **Retirement/Pension**, such as:
  - Employer contributions to a 401(k) plan, payments to an Archer MSA, payments under adoption assistance programs, and contributions to SIMPLE retirement accounts (including elective salary reduction contributions)
  - Amounts deferred under a non-qualified deferred compensation plan
- **Other payments**, such as:
  - Tips of \$20 or more in a month that your employees reported to you
  - Payments made by a previous employer to the employees of a business you acquired

For details, see section 5 of Pub. 15-A, *Employer's Supplemental Tax Guide*.

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**Example:**

You had 3 employees. You paid \$44,000 to Employee A, \$8,000 to Employee B, and \$16,000 to Employee C.

\$44,000	Amount paid to Employee A
8,000	Amount paid to Employee B
+ 16,000	Amount paid to Employee C
<u>\$68,000</u>	Total payments to employees. You would enter this amount on line 3.

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**4. Payments exempt from FUTA tax**

Some payments are exempt from FUTA tax because the payments are not included in the definition of wages or the services are not included in the definition of employment. You should only report an amount as exempt from FUTA on line 4 if you included the amount on line 3.

Payments exempt from FUTA tax may include:

- **Fringe benefits**, such as:
  - The value of certain meals and lodging
  - Contributions to accident or health plans for employees, including certain employer payments to a Health Savings Account or an Archer MSA
  - Employer reimbursements (including payments to a third party) for qualified moving expenses, to the extent that these expenses would otherwise be deductible by the employee
  - Payments for benefits excluded under section 125 (cafeteria) plans
- **Group term life insurance**. For more information, see Pub. 15-B, *Employer's Tax Guide to Fringe Benefits*.  
For more information about these and other payments for fringe benefits that may be exempt from FUTA tax, see Pub. 15-B, *Employer's Tax Guide to Fringe Benefits*.
- **Retirement/Pension**, such as employer contributions to a qualified plan, including a SIMPLE retirement account (other than elective salary reduction contributions) and a 401(k) plan.
- **Dependent care**, such as payments (up to \$5,000 per employee, \$2,500 if married filing separately) for a qualifying person's care that allows your employees to work and that would be excludable by the employee under section 129.
- **Other payments**, such as:
  - All non-cash payments and certain cash payments for agricultural labor, and all payments to "H-2(A)" visa workers. See *For agricultural employers* on page 2 or get Pub. 51 (Circular A), *Agricultural Employer's Tax Guide*.
  - Payments made under a workers' compensation law because of a work-related injury or sickness. See section 6 of Pub. 15-A, *Employer's Supplemental Tax Guide*.
  - Payments for domestic services if you did not pay cash wages of \$1,000 or more (for all domestic employees) in any calendar quarter in 2005 or 2006. See Pub. 926, *Household Employer's Tax Guide*.
  - Payments for services provided to you by your parent, spouse, or child under the age of 21. See section 3 of Pub. 15 (Circular E), *Employer's Tax Guide*.
  - Payments for certain fishing activities. See Pub. 595, *Tax Highlights for Commercial Fishermen*.
  - Payments to certain statutory employees. See section 1 of Pub. 15-A, *Employer's Supplemental Tax Guide*.

See section 3306 and its related regulations for more information about FUTA taxation of retirement plan contributions, dependent care payments, and other payments.

If you enter an amount on line 4, check the appropriate box or boxes on lines 4a through 4e to show the type of exempt payment you made.

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**Example:**

You had 3 employees. You paid \$44,000 to Employee A including \$2,000 in health insurance benefits. You paid \$8,000 to Employee B, including \$500 in retirement benefits. You paid \$16,000 to Employee C, including \$2,000 in health and retirement benefits.

\$ 2,000	Health insurance benefits for Employee A
500	Health retirement benefits for Employee B
<u>+ 2,000</u>	Health and retirement benefits for Employee C
<u>\$4,500</u>	Total exempt payments. You would enter this amount on line 4 and check boxes 4a and 4c.

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**5. Total of payments made to each employee in excess of \$7,000**

Only the first \$7,000 of taxable FUTA payments that you made to each employee in a calendar year is subject to FUTA tax. This \$7,000 is called the *FUTA wage base*.

Add the amount of taxable FUTA payments in excess of \$7,000 you made to each employee for the calendar year. Then add those excess amounts and enter the total on line 5.

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**Following our example:**

You had 3 employees. You paid \$44,000 to Employee A, \$8,000 to Employee B, and \$16,000 to Employee C, including a total of \$4,500 in exempt payments for all three employees.

Employees . . . . .	A	B	C
Payments to employees	\$44,000	\$8,000	\$16,000
Exempt payments	(2,000)	(500)	(2,000)
FUTA wage base	(7,000)	(7,000)	(7,000)
	<u>\$35,000</u>	<u>\$500</u>	<u>\$7,000</u>

\$35,000	
500	
<u>+ 7,000</u>	
\$42,500	Total payments in excess of \$7,000 to all employees. You would enter this amount on line 5.

---

**If you are a successor employer . . .** When you calculate the \$7,000 FUTA wage base for each employee, you may count the payments that the other employer made to the employees who continue to work for you only if:

- The other employer was required to file Form 940, and
- You report the payments made by the other employer.

Add the payments made by the other employer in the calendar year to the payments you paid in the same calendar year.

---

**Example for successor employers:**

During the calendar year, the other employer paid \$5,000 to Employee A. You acquired the business and kept Employee A and paid an additional \$3,000 in wages.

\$5,000	Wages paid by other employer
<u>+ 3,000</u>	Wages paid by you
\$8,000	Total payments to Employee A. Report this amount on line 3

\$8,000	Total payments to Employee A
<u>- 7,000</u>	FUTA wage base
\$1,000	Total of payments made to Employee A in excess of \$7,000.

\$1,000 excess payment to Employee A  
+ 5,000 Taxable FUTA wages paid by previous employer  
\$6,000 This amount would be entered on line 5

---

**6. Subtotal**

To calculate your subtotal,

line 4
<u>+ line 5</u>
line 6

## 7. Total taxable FUTA wages

To calculate your total taxable FUTA wages,

$$\begin{array}{r} \text{line 3} \\ - \text{line 6} \\ \hline \text{line 7} \end{array}$$

## 8. FUTA tax before adjustments

To calculate your total FUTA tax before adjustments,

$$\begin{array}{r} \text{line 7} \\ \times \text{.008} \\ \hline \text{line 8} \end{array}$$

## Part 3: Determine your adjustments

If any line in Part 3 does not apply, leave it blank.

### 9. If ALL of the FUTA wages you paid were excluded from state unemployment tax, multiply line 7 by .054:

$$\begin{array}{r} \text{line 7} \\ \times \text{.054} \\ \hline \text{line 9} \end{array}$$

If you were not required to pay state unemployment tax because all of the wages you paid were excluded from state unemployment tax, you must pay FUTA tax at the 6.2% (.062) rate. For example, if your state unemployment tax law excludes wages paid to corporate officers or employees in specific occupations, and the only wages you paid were to corporate officers or employees in those specific occupations, you must pay FUTA tax on those wages at the full FUTA rate of 6.2% (.062).

**If line 9 applies to you, lines 10 and 11 do not apply.**

Therefore, leave lines 10 and 11 blank. Do not fill out the worksheet in the instructions or Part 2, Schedule A (Form 940).

### 10. If SOME of the taxable FUTA wages you paid were excluded from state unemployment tax, OR you paid ANY state unemployment tax late:

Fill out the worksheet on the next page. The worksheet takes you step by step through the process of figuring your credit. On

page 10, you will find an example of how to use it. Do not complete the worksheet if line 9 (see instructions above) is greater than zero.

Before you fill out the worksheet, gather the following information:

- Taxable FUTA wages (from line 7 of Form 940),
- Taxable state unemployment wages,
- The experience rates assigned to you by the states where you paid wages,
- The amount of state unemployment taxes you paid on time (*On time* means that you paid the state unemployment taxes on or before the due date for filing Form 940.), and
- The amount of state unemployment taxes you paid late. (*Late* means after the due date for filing Form 940.)



*Do not count any penalties, interest, or unemployment taxes deducted from your employees' pay in the amount of state unemployment taxes. Also, do not count as state unemployment taxes any special administrative taxes or voluntary contributions you paid to get a lower assigned rate or any surcharges, excise taxes, or employment and training taxes. (These items are generally listed as separate items on the state's quarterly wage report.)*

*For line 3 of the worksheet:*

- If any of the experience rates assigned to you were less than 5.4% for all or part of the calendar year, you must list each assigned rate separately on the worksheet.
- If you were assigned 6 or more experience rates that were less than 5.4% for all or part of the calendar year, you must use another sheet to compute the additional credits and then include those additional credits in your line 3 total.

After you complete the worksheet, enter the amount from line 7 of the worksheet onto line 10 of Form 940. **Do not attach the worksheet to your Form 940.** Keep it with your records.

# Worksheet

**Before you begin:** Use this worksheet to figure your credit if:

- ✓ some of the wages you paid were excluded from state unemployment tax, OR
  - ✓ you paid any state unemployment tax late.
- For this worksheet, **do not round your figures.**


Before you can properly fill out this worksheet, you will need to gather this information:

- Taxable FUTA wages (from line 7 of Form 940)
- Taxable state unemployment wages
- The experience rates assigned to you by the state where you paid wages
- The amount of state unemployment taxes you paid on time (ON TIME means that you paid the state unemployment taxes on or before the due date for filling the Form 940.)
- The amount of state unemployment taxes you paid late (LATE means after the due date for filing Form 940)

1. **Maximum allowable credit** — Enter line 7 from Form 940 \_\_\_\_\_ x .054 = line 1 \_\_\_\_\_ here: 1 \_\_\_\_\_

**Compute your credit:**

2. **Credit for timely state unemployment tax payments — How much did you pay on time?** 2 \_\_\_\_\_

- If line 2 is **equal to** or **more than** line 1, **STOP here.**  You have completed the worksheet. Enter zero on line 10 of Form 940.
- If line 2 is **less than** line 1, continue this worksheet.

3. **Additional credit — Were ALL of your assigned experience rates 5.4% or more?**

- If **yes**, enter zero on line 3. Then go to line 4 of this worksheet.
- If **no**, fill out the computations below. List **ONLY THOSE STATES** for which your assigned experience rate for all or part of the calendar year was less than 5.4%.

<u>State</u>	<u>Computation rate</u> The difference between 5.4% (.054) and your assigned experience rate (.054 - .XXX (assigned rate) = computation rate)		<u>Taxable state unemployment wages at assigned experience rate</u>	<u>Additional Credit</u>
1. _____	_____	x	_____	= _____
2. _____	_____	x	_____	= _____
3. _____	_____	x	_____	= _____
4. _____	_____	x	_____	= _____
5. _____	_____	x	_____	= _____

If you need more lines, use another sheet and include those additional credits in the total.

**Total** \_\_\_\_\_

Enter the total onto line 3

3 \_\_\_\_\_

4. **Subtotal** (Line 2 + line 3 = line 4) 4 \_\_\_\_\_

- If line 4 is equal to or more than line 1, **STOP here.**  You have completed the worksheet. Enter zero on line 10 of Form 940.
- If line 4 is less than line 1, continue this worksheet.

5. **Credit for paying state unemployment taxes late**


5a. **What is your remaining allowable credit?** (Line 1 – line 4 = line 5a) 5a \_\_\_\_\_

5b. **How much state unemployment tax did you pay late?** 5b \_\_\_\_\_

5c. **Which is smaller, line 5a or line 5b?** Enter the smaller number here. 5c \_\_\_\_\_

5d. **Your allowable credit for paying state unemployment taxes late** (line 5c x .90 = line 5d) 5d \_\_\_\_\_

6. **Your FUTA credit** (line 4 + line 5d = line 6) 6 \_\_\_\_\_

- If line 6 is equal to or more than line 1, **STOP here.**  You have completed the worksheet. Enter zero on line 10 of Form 940.
- If line 6 is less than line 1, continue this worksheet.

7. **Your adjustment** (Line 1 – line 6 = line 7) Enter line 7 onto line 10 of Form 940. 7 \_\_\_\_\_

**Do not attach this worksheet to your Form 940. Keep it for your records.**



## Example for using the worksheet:

You had 3 employees, 2 of which are corporate officers whose wages were not subject to state unemployment tax. You paid some state tax on time, some late, and some remains unpaid.

Here are the records:

Taxable FUTA wages (line 7 from Form 940)	\$21,000.00
Taxable state unemployment wages	\$ 7,000.00
Experience rate for 2006	.041(4.1%)
State unemployment tax paid on time	\$100.00
State unemployment tax paid late	\$78.00
State unemployment tax not paid	\$100.00

### 1. Maximum allowable credit (line 7 from Form 940)

\$21,000.00	
x .054	
\$1,134.00	1. <u>\$1,134.00</u>

### 2. Credit for timely state unemployment tax payment 2. \$100.00

### 3. Additional credit 3. \$91.00

.054	\$7,000
- .041 (your experience rate)	x .013
.013	\$91.00

### 4. Subtotal (line 2 + line 3) 4. \$191.00

\$100
+ 91
\$191

### 5. Credit for paying state unemployment taxes late

#### 5a. Remaining allowable credit 5a. \$943.00

\$1,134.00
- 191.00
\$943.00

#### 5b. State unemployment tax paid late 5b. \$78.00

#### 5c. Which is smaller? Line 5a or line 5b? 5c. \$78.00

#### 5d. Allowable credit 5d. \$70.20

\$78.00
x .90
\$70.20

### 6. Your FUTA credit (line 4 + line 5d) 6. \$261.20

\$191.00
+ 70.20
\$261.20

### 7. Your adjustment (line 1 - line 6) 7. \$872.80

\$1,134.00
- 261.20
\$872.80

**You would enter this amount onto line 10 of Form 940.**

## 11. If credit reduction applies . . .

If you paid wages in a state that is subject to credit reduction, enter the amount from line 3 of Schedule A (Form 940) onto line 11 of Form 940. However, if line 9 is more than zero, skip this line and go to line 12.

## Part 4: Determine your FUTA tax for 2006

If any line in Part 4 does not apply, leave it blank.

### 12. Total FUTA tax after adjustments

Add the amounts shown on lines 8, 9, 10, and 11 and enter the result on line 12.

line 8  
line 9  
line 10  
+ line 11  
line 12



If line 9 is greater than zero, lines 10 and 11 must be zero because they would not apply.

### 13. FUTA tax deposited for the year

Enter the amount of total FUTA tax that you deposited for the year, including any overpayment that you applied from a prior year. For the fourth quarter only, include any tax from credit reduction.

### 14. Balance due

line 12  
- line 13  
line 14

If line 13 is less than line 12, enter the difference on line 14.

If line 14 is:

- More than \$500, you must deposit your tax. See *Depositing Your FUTA Tax* on page 3.
- \$500 or less, you can either deposit your tax or pay the amount of tax owed with your return.
- Less than \$1, you do not have to pay it.



If you do not deposit as required and pay your tax with Form 940, you may be subject to a penalty.

**How to pay.** You may pay using EFTPS, check, money order, or major credit card.

- If you pay using a check or money order, make it payable to "United States Treasury." Be sure to write your EIN " Form 940" and "2006" on your check or money order. Complete Form 940-V, Payment Voucher, and enclose it with your return, using the *With a payment* address on page 2 under *Where should you file?*
- You may pay the amount shown on line 9 using EFTPS. You also have the option of paying the balance shown on line 9 with a major credit card.
- Call Link2Gov Corporation (1-888-729-1040) or Officials Payments Corporation (1-800-272-9829) to make your payment by credit card. However, **do not** use a credit card to pay taxes that are required to be deposited. (See *When Must You Deposit Your FUTA Tax?* on page 2.) For more information on paying your taxes by credit card, see Pub. 15 (Circular E) or visit the IRS website at [www.irs.gov](http://www.irs.gov) and type "e-pay" in the search box.

If you pay using EFTPS or a credit card, file your return using the *Return without payment* address under *Where to File* on page 3. Do not complete or file Form 940-V, Payment Voucher.

### 15. Overpayment

If line 13 is more than line 12, enter the difference on line 15.

If you deposited more than the FUTA tax due for the year, you may choose to have us either:

- Apply the refund to your next return, or
- Send you a refund.

Check the appropriate box in line 15 to tell us which option you select. If you do not check either box, we will automatically refund your overpayment. We may apply your overpayment to any past due tax account you have.

If line 15 is less than \$1, we will send you a refund or apply it to your next return only if you ask for it in writing.

## Part 5: Report your FUTA tax liability by quarter only if line 12 is more than \$500.

Fill out Part 5 **only** if line 12 is more than \$500. If line 12 is \$500 or less, leave Part 5 blank and go to Part 6.

### 16. Report the amount of your FUTA tax liability for each quarter.

Enter the amount of your FUTA tax liability for each quarter on lines 16a-d. **Do not** enter the amount you deposited. If you had no liability for a quarter, leave the line blank.

- 16a. 1<sup>st</sup> quarter (from January 1 to March 31).
- 16b. 2<sup>nd</sup> quarter (from April 1 to June 30).
- 16c. 3<sup>rd</sup> quarter (from July 1 to September 30).
- 16d. 4<sup>th</sup> quarter (from October 1 to December 31).

In the fourth quarter, include any tax from credit reduction.

#### Example:

You paid wages on March 28 and your FUTA tax on those wages is \$200. You were not required to make a deposit on April 30 because your accumulated FUTA tax was \$500 or less. You paid additional wages on June 28 and your FUTA tax on those wages was \$400. Because your accumulated FUTA tax for the year exceeds \$500, you must deposit \$600 by July 31.

You would enter \$200 in line 16a because your liability for the 1<sup>st</sup> quarter is \$200. You would also enter \$400 in line 16b to show your 2<sup>nd</sup> quarter liability.

### 17. Total tax liability for the year

To calculate your total tax liability for the year,

	line 16a
	line 16b
	line 16c
+	line 16d
	line 17

Your total tax liability for the year **must equal** line 12. If line 17 does not match line 12, you should carefully review your computations to determine the reason for the discrepancy.

## Part 6: May we speak with your third-party designee?

If you want to allow an employee, your paid tax preparer, or another person to discuss your Form 940 with the IRS, check the **Yes** box. Then write in the name of the person you choose (*your designee*). Be sure to give us the specific name of a person — not the name of the firm who prepared your tax reports.

Have your designee select a 5-digit Personal Identification Number (PIN) that he or she must use as identification when talking to IRS about your form.

By checking **Yes**, you authorize us to talk to your designee about any questions that we may have while we process your return. Your authorization applies only to this form, for this year; it does not apply to other forms or other tax years.

You are authorizing your designee to:

- give us any information that is missing from your return,

- ask us for information about processing your return, and
- respond to certain IRS notices that you have shared with your designee about math errors and in preparing your return. We will **not** send notices to your designee.

You are **not** authorizing your designee to:

- receive any refund check,
- bind you to anything (including additional tax liability), or
- otherwise represent you before the IRS.

The authorization will automatically expire 1 year after the due date for filing your Form 940 (regardless of extensions). If you or your designee want to end the authorization before it expires, write to the IRS office where you filed your return.

If you want to expand your designee's authorization or if you want us to send your designee copies of your notices, see Pub. 947, Practice Before the IRS and Power of Attorney.

## Part 7: Sign here

### You must fill out both pages of the form and sign it.

Failure to sign will delay the processing of your return.

In Part 7, sign and print your name and title. Then enter the date and the best daytime telephone number, including area code, where we can reach you if we have any questions.

## Who Must Sign Form 940?

Form 940 must be signed as follows.

- **Sole proprietorship** — The individual who owns the business.
- **Partnership (including a limited liability company (LLC) treated as a partnership) or unincorporated organization** — A responsible and duly authorized member or officer having knowledge of its affairs.
- **Corporation (including an LLC treated as a corporation)** — The president, vice president, or other principal officer.
- **Single member LLC treated as a disregarded entity** — The owner of the LLC.
- **Trust or estate** — The fiduciary.

If you have filed a valid power of attorney, your duly authorized agent may also sign your Form 940.

## Part 8: For paid preparers only (optional)

Paid preparers may choose to fill out Part 8 if they were paid to prepare this return and are not an employee of the business that is filing the return. Do not fill out Part 8 if you are filing the return as a reporting agent and have a valid Form 8655, Reporting Agent Authorization, on file with the IRS.

You are not required to complete this section.

If you are a paid preparer and you choose to fill out Part 8, sign in the space provided. Give the employer the return to file with IRS and include a copy of the return for the business' records.

Write your social security number (SSN) or your Preparer Tax Identification Number (PTIN) in the spaces provided. Include your complete address.

If you work for a firm, write the firm's name and the EIN of your firm.

## How to Order Forms and Publications from IRS



Call 1-800-TAX-FORM or 1-800-829-3676



Visit our web site at [www.irs.gov](http://www.irs.gov)

## Other IRS Forms and Publications You May Need

- Form SS-4, Application for Employer Identification Number
- Form W-2, Wage and Tax Statement
- Form W-2c, Corrected Wage and Tax Statement
- Form W-3, Transmittal of Wage and Tax Statements
- Form W-3c, Transmittal of Corrected Wage and Tax Statements
- Form W-4, Employee's Withholding Allowance Certificate
- Form W-5, Earned Income Credit Advance Payment Certificate
- Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return
- Form 941, Employer's QUARTERLY Federal Tax Return
- Form 941c, Supporting Statement to Correct Information
- Form 943, Employer's Annual Federal Tax Return for Agricultural Employees
- Form 944, Employer's ANNUAL Federal Tax Return

- Form 945, Annual Return of Withheld Federal Income Tax
- Form 4070, Employee's Report of Tips to Employer
- Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips
- Instructions for Forms W-2 and W-3
- Instructions for Form 944
- Notice 797, Possible Federal Tax Refund Due to the Earned Income Credit (EIC)
- Pub. 15 (Circular E), Employer's Tax Guide
- Pub. 15-A, Employer's Supplemental Tax Guide
- Pub. 15-B, Employer's Tax Guide to Fringe Benefits
- Pub. 51 (Circular A), Agricultural Employer's Tax Guide
- Pub. 596, Earned Income Credit
- Pub. 926, Household Employer's Tax Guide
- Pub. 947, Practice Before the IRS and Power of Attorney
- Schedule A (Form 940), Multi-State Employer and Credit Reduction Information
- Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors
- Schedule D (Form 941), Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations
- Schedule H (Form 1040), Household Employment Taxes

## State Unemployment Tax Agencies

The following list of state unemployment tax agencies was provided to the IRS by the U.S. Department of Labor. For the most up-to-date addresses and telephone numbers for these agencies, visit the U.S. Department of Labor's website at [www.dol.gov](http://www.dol.gov).

State	Telephone	Web Address
Alabama	(334) 242-8467	<a href="http://www.dir.state.al.us">www.dir.state.al.us</a>
Alaska	(800) 448-3527	<a href="http://www.labor.state.ak.us">www.labor.state.ak.us</a>
Arizona	(602) 248-9396	<a href="http://www.de.state.az.us">www.de.state.az.us</a>
Arkansas	(501) 682-3253	<a href="http://www.state.ar.us/esd">www.state.ar.us/esd</a>
California	(888) 745-3886	<a href="http://www.edd.cahwnet.gov">www.edd.cahwnet.gov</a>
Colorado	(800) 480-8299	<a href="http://www.coworkforce.com">www.coworkforce.com</a>
Connecticut	(860) 263-6550	<a href="http://www.ctdol.state.ct.us">www.ctdol.state.ct.us</a>
Delaware	(302) 761-8484	<a href="http://www.delawareworks.com">www.delawareworks.com</a>
District of Columbia	(202) 698-7550	<a href="http://www.dcnetworks.org">www.dcnetworks.org</a>
Florida	(800) 482-8293	<a href="http://www.floridajobs.org">www.floridajobs.org</a>
Georgia	(404) 232-3301	<a href="http://www.dol.state.ga.us">www.dol.state.ga.us</a>
Hawaii	(808) 586-8913	<a href="http://www.hawaii.gov/labor">www.hawaii.gov/labor</a>
Idaho	(208) 332-6318 or (800) 448-2977	<a href="http://www.cl.idaho.gov">www.cl.idaho.gov</a>
Illinois	(312) 793-1900	<a href="http://www.ides.state.il.us">www.ides.state.il.us</a>
Indiana	(317) 232-7436	<a href="http://www.in.gov">www.in.gov</a>
Iowa	(515) 281-5339	<a href="http://www.iowaworkforce.org/ui">www.iowaworkforce.org/ui</a>
Kansas	(785) 296-5000	<a href="http://www.dol.ks.gov">www.dol.ks.gov</a>
Kentucky	(502) 564-6838	<a href="http://www.oet.ky.gov">www.oet.ky.gov</a>
Louisiana	(225) 342-2944	<a href="http://www.ldol.state.la.us">www.ldol.state.la.us</a>
Maine	(207) 287-3176	<a href="http://www.state.me.us/labor">www.state.me.us/labor</a>
Maryland	(800) 492-5524	<a href="http://www.dlir.state.md.us">www.dlir.state.md.us</a>
Massachusetts	(617) 626-5050	<a href="http://www.detma.org">www.detma.org</a>
Michigan	(313) 456-2180	<a href="http://www.michigan.gov/uia">www.michigan.gov/uia</a>
Minnesota	(651) 296-6141	<a href="http://www.uimn.org/ui">www.uimn.org/ui</a>
Mississippi	(601) 961-7755	<a href="http://www.mesc.state.ms.us/tax">www.mesc.state.ms.us/tax</a>
Missouri	(573) 751-3340	<a href="http://www.dolir.mo.gov">www.dolir.mo.gov</a>
Montana	(406) 444-3834	<a href="http://dli.state.mt.us">http://dli.state.mt.us</a>
Nebraska	(402) 471-9899	<a href="http://www.dol.state.ne.us">www.dol.state.ne.us</a>
Nevada	(775) 687-4545	<a href="http://www.detr.state.nv.us">www.detr.state.nv.us</a>
New Hampshire	(603) 228-4033	<a href="http://www.nhes.state.nh.us">www.nhes.state.nh.us</a>
New Jersey	(609) 633-6400	<a href="http://www.state.nj.us">www.state.nj.us</a>
New Mexico	(505) 841-8582	<a href="https://uiclaims.state.nm.us">https://uiclaims.state.nm.us</a>
New York	(800) 225-5829	<a href="http://www.labor.state.ny.us">www.labor.state.ny.us</a>
North Carolina	(919) 733-7396	<a href="http://www.ncesc.com">www.ncesc.com</a>
North Dakota	(800) 472-2952	<a href="http://www.jobsnd.com">www.jobsnd.com</a>
Ohio	(614) 466-2319 ext. 2000	<a href="http://www.jfs.ohio.gov/ouc">www.jfs.ohio.gov/ouc</a>
Oklahoma	(405) 557-7170	<a href="http://www.oesc.state.ok.us">www.oesc.state.ok.us</a>
Oregon	(503) 947-1488, option 5	<a href="http://egov.oregon.gov/EMPLOY/UI">http://egov.oregon.gov/EMPLOY/UI</a>
Pennsylvania	(717) 787-7679	<a href="http://www.dli.state.pa.us">www.dli.state.pa.us</a>
Puerto Rico	(787) 754-5262 or (787) 754-5263	
Rhode Island	(401) 222-3696	<a href="http://www.dlt.ri.gov/ui">www.dlt.ri.gov/ui</a>
South Carolina	(803) 737-3075	<a href="http://www.sces.org/ui">www.sces.org/ui</a>
South Dakota	(605) 626-2312	<a href="http://www.state.sd.us">www.state.sd.us</a>
Tennessee	(615) 741-2486	<a href="http://www.state.tn.us">www.state.tn.us</a>
Texas	(512) 463-2700	<a href="http://www.twc.state.tx.us">www.twc.state.tx.us</a>
Utah	(801) 526-9400	<a href="http://www.jobs.utah.gov/ui">www.jobs.utah.gov/ui</a>
Vermont	(802) 828-4344	<a href="http://www.det.state.vt.us">www.det.state.vt.us</a>
Virginia	(804) 786-1485	<a href="http://www.vec.virginia.gov">www.vec.virginia.gov</a>
Virgin Islands	(340) 776-3700 St. Thomas (340) 773-1994 St. Croix	<a href="http://www.vidol.gov">www.vidol.gov</a>
Washington	(360) 902-9360	<a href="http://access.wa.gov">http://access.wa.gov</a>
West Virginia	(304) 558-2675	<a href="http://www.wvbep.org/bep/uc">http://www.wvbep.org/bep/uc</a>
Wisconsin	(608) 261-6700	<a href="http://www.dwd.state.wi.us">www.dwd.state.wi.us</a>
Wyoming	(307) 235-3217	<a href="http://doe.state.wy.us">http://doe.state.wy.us</a>