

CHANGE WORKSHEET

Form 940.

New Schedule A was added for use by employers who pay wages in more than one state and/or pay wages in a credit reduction state. The form was designed to make the computation of reduced credit easier. The new form also ensures that the states are properly identified by the FUTA Certification Program that extracts the 940 data to be sent to Martinsburg to the appropriate state(s) so that the state(s) can certify that the credit claimed on the Form 940 was actually paid into the states unemployment funds.

This new form results in a net burden increase of 73,779,810 hours. Total burden is 90,475,540 hours.