

FILED  
10-10-06

FILE: 169704\_102.g  
PRINTED: Thu Oct 26 10:29:58 2006  
CREATED: Thu Oct 26 10:29:58 2006

R set  
10-10-10  
EW

**OTC and MAILOUT 2**

TLS, have you transmitted all R text files for this cycle update?

**L.R.S. SPECIFICATIONS TO BE REMOVED BEFORE PRINTING**  
 INSTRUCTIONS TO PRINTERS  
 SCHEDULE A (FORM 940), PAGE 1 of 2  
 MARGINS: TOP 13 mm (1/2") CENTER SIDES. PRINTS: HEAD TO HEAD  
 PAPER: WHITE, WRITING, SUB 20 INK: BLACK  
 PLAT SIZE: 216 mm (8 1/2") x 279 mm (11")  
 PROPORTION: NONE  
 DO NOT PRINT — DO NOT PRINT — DO NOT PRINT — DO NOT PRINT

Action	Date	Signature
O.K. to print		<b>APPROVED</b>
Revised proofs requested		

DATE: 10/26/06  
 SIGNATURE: *Carroll Barnett*

**Version B**

**Schedule A (Form 940) for 2006:  
 Multi-State Employer and Credit Reduction Information**  
 Department of the Treasury — Internal Revenue Service

860306  
 OMB No. 1545-0028

Employer identification number (EIN)  -   
 Name (not your trade name)

**About this schedule:**

- You must fill out Schedule A (Form 940) if you were required to pay your state unemployment tax in more than one state or if you paid wages in any state that is subject to credit reduction. FOR 2006, THERE ARE NO STATES SUBJECT TO CREDIT REDUCTION.
- File Schedule A (Form 940) as an attachment to your Form 940.

For more information, read the instructions for Schedule A (Form 940) on the back.

**Part 1** Fill out this part if you were required to pay state unemployment tax in more than one state including the District of Columbia, Puerto Rico, and the U.S. Virgin Islands. If any state's credit reduction applies to you, leave this area blank.

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> AR	<input type="checkbox"/> DC	<input type="checkbox"/> IA	<input type="checkbox"/> KY	<input type="checkbox"/> ME	<input type="checkbox"/> NC	<input type="checkbox"/> NM	<input type="checkbox"/> OR	<input type="checkbox"/> TX	<input type="checkbox"/> VA	<input type="checkbox"/> WI	<input type="checkbox"/> WY	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> AZ	<input type="checkbox"/> DE	<input type="checkbox"/> ID	<input type="checkbox"/> LA	<input type="checkbox"/> MD	<input type="checkbox"/> ND	<input type="checkbox"/> NV	<input type="checkbox"/> PA	<input type="checkbox"/> TX	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> CA	<input type="checkbox"/> FL	<input type="checkbox"/> IL	<input type="checkbox"/> MA	<input type="checkbox"/> MI	<input type="checkbox"/> NE	<input type="checkbox"/> NY	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Part 2** Fill out this part to tell us about wages you paid in any state subject to credit reduction, Puerto Rico, and the U.S. Virgin Islands that is reported on your Form 940. If any credit reduction applies to you, leave this area blank.

[Redacted area]

OK to print as is   
 OK to print as corrected   
*Carroll Barnett* 11/26/06  
*Carroll Barnett* 11/27/06

*Rshade*

EW  
12-6-06

L

**OTC and MAILOUT** **2**  
**I.R.S. SPECIFICATIONS TO BE REMOVED BEFORE PRINTING**  
INSTRUCTIONS TO PRINTERS  
SCHEDULE A (FORM 940), PAGE 2 of 2  
MARGINS: TOP 13 mm (1") CENTER SIDES. PRINTS: HEAD TO HEAD  
PAPER: WHITE, WRITING, SUB. 20 INK: BLACK  
FLAT SIZE: 216 mm (8 1/2") x 279 mm (11")  
~~PERFORATE: NONE~~  
**DO NOT PRINT — DO NOT PRINT — DO NOT PRINT — DO NOT PRINT**

## Version B

### Instructions for Schedule A (Form 940) for 2006:

860406

#### Multi-State Employer and Credit Reduction Information

See the Instructions for Completing Schedule A (Form 940)

**Part 1: Fill out this part if you were required to pay state unemployment taxes in more than one state (including the District of Columbia, Puerto Rico, and the U.S. Virgin Islands).**

**Part 2: Fill out this part to tell us about wages you paid in any state (including the District of Columbia, Puerto Rico, and the U.S. Virgin Islands) that is subject to credit reduction.**

1. Check the box for every state (including the District of Columbia, Puerto Rico, and the U.S. Virgin Islands) in which you were required to pay state unemployment taxes this year.

2. Ignore this line for 2006 because no state is subject to credit reduction.
3. Ignore this line for 2006 because no state is subject to credit reduction.

Note. Make sure that you have applied for a state unemployment number for your business. If you do not have an unemployment account number from a state in which you paid wages, contact the state office to receive one and enter "Applied For" on the appropriate line for the state. For a listing of states and contact information visit the Department of Labor's website at [www.dol.gov](http://www.dol.gov).

For ease of reference, here is a list of the states and their 2-letter postal abbreviations.

State	Postal Abbreviation	State	Postal Abbreviation
Alabama	AL	Montana	MT
Alaska	AK	Nebraska	NE
Arizona	AZ	Nevada	NV
Arkansas	AR	New Hampshire	NH
California	CA	New Jersey	NJ
Colorado	CO	New Mexico	NM
Connecticut	CT	New York	NY
Delaware	DE	North Carolina	NC
District of Columbia	DC	North Dakota	ND
Florida	FL	Ohio	OH
Georgia	GA	Oklahoma	OK
Hawaii	HI	Oregon	OR
Idaho	ID	Pennsylvania	PA
Illinois	IL	Puerto Rico	PR
Indiana	IN	Rhode Island	RI
Iowa	IA	South Carolina	SC
Kansas	KS	South Dakota	SD
Kentucky	KY	Tennessee	TN
Louisiana	LA	Texas	TX
Maine	ME	U.S. Virgin Islands	VI
Maryland	MD	Utah	UT
Massachusetts	MA	Vermont	VT
Michigan	MI	Virginia	VA
Minnesota	MN	Washington	WA
Mississippi	MS	West Virginia	WV
Missouri	MO	Wisconsin	WI
		Wyoming	WY