

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

OMB No. 1545-0028

**2004**

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

**You must  
 complete  
 this section.**

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

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- A** Are you required to pay unemployment contributions to only one state? (If "No," skip questions B and C.)  Yes  No
- B** Did you pay all state unemployment contributions by January 31, 2005? ((1) If you deposited your total FUTA tax when due, check "Yes" if you paid all state unemployment contributions by February 10, 2005. (2) If a 0% experience rate is granted, check "Yes." (3) If "No," skip question C.)  Yes  No
- C** Were all wages that were taxable for FUTA tax also taxable for your state's unemployment tax?  Yes  No
- D** Did you pay all wages in a state other than New York?  Yes  No
- If you answered "No" to any of these questions, you must file Form 940. If you answered "Yes" to all the questions, you may file Form 940-EZ, which is a simplified version of Form 940. (Successor employers, see **Special credit for successor employers** in the separate instructions.) You can get Form 940-EZ by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS website at [www.irs.gov](http://www.irs.gov).

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

If this is an Amended Return, check here (see **Amended Returns** in the separate instructions)

**Part I Computation of Taxable Wages**

<b>1</b> Total payments (including payments shown on lines 2 and 3) during the calendar year for services of employees		<b>1</b>	
<b>2</b> Exempt payments. (Explain all exempt payments, attaching additional sheets if necessary.) ▶			
<b>3</b> Payments of more than \$7,000 for services. Enter only amounts over the first \$7,000 paid to each employee (see separate instructions). Do not include any exempt payments from line 2. The \$7,000 amount is the federal wage base. Your state wage base may be different. <b>Do not use your state wage limitation</b>			
<b>4</b> Add lines 2 and 3		<b>4</b>	
<b>5</b> Total taxable wages (subtract line 4 from line 1)		<b>5</b>	
<b>6</b> Additional tax resulting from credit reduction for unrepaid advances to the State of New York. Enter the wages included on line 5 for New York and multiply by .003. (See the separate instructions for Form 940.) Enter the credit reduction amount here and in Part II, line 5: New York wages x .003 =		<b>6</b>	

Be sure to complete both sides of this form, and sign in the space provided on the back.  
 For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. ▼ DETACH HERE ▼ Cat. No. 112340 Form **940** (2004)

**Payment Voucher**

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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 (EIN), "Form 940," and "2004" on your payment.

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