

Employer identification number (EIN)

Name (not your trade name)

Trade name (if any)

Address
Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/country Foreign postal code

Type of Return
 (Check all that apply.)

a. Amended

b. Successor employer

c. No payments to employees in 2017

d. Final: Business closed or stopped paying wages

Go to www.irs.gov/Form940 for instructions and the latest information.

REV 12/21/17 OSP

Read the separate instructions before you complete this form. Please type or print within the boxes.

Part 1: Tell us about your return. If any line does NOT apply, leave it blank. See instructions before completing Part 1.

- 1a If you had to pay state unemployment tax in one state only, enter the state abbreviation 1a
- 1b If you had to pay state unemployment tax in more than one state, you are a multi-state employer 1b Check here. Complete Schedule A (Form 940).
- 2 If you paid wages in a state that is subject to CREDIT REDUCTION 2 Check here. Complete Schedule A (Form 940).

Part 2: Determine your FUTA tax before adjustments. If any line does NOT apply, leave it blank.

- 3 Total payments to all employees 3
- 4 Payments exempt from FUTA tax 4
- Check all that apply: 4a Fringe benefits 4c Retirement/Pension 4e Other
 4b Group-term life insurance 4d Dependent care
- 5 Total of payments made to each employee in excess of \$7,000 5
- 6 Subtotal (line 4 + line 5 = line 6) 6
- 7 Total taxable FUTA wages (line 3 – line 6 = line 7). See instructions. 7
- 8 FUTA tax before adjustments (line 7 x 0.006 = line 8) 8

Part 3: Determine your adjustments. If any line does NOT apply, leave it blank.

- 9 If ALL of the taxable FUTA wages you paid were excluded from state unemployment tax, multiply line 7 by 0.054 (line 7 x 0.054 = line 9). Go to line 12 9
- 10 If SOME of the taxable FUTA wages you paid were excluded from state unemployment tax, OR you paid ANY state unemployment tax late (after the due date for filing Form 940), complete the worksheet in the instructions. Enter the amount from line 7 of the worksheet 10
- 11 If credit reduction applies, enter the total from Schedule A (Form 940) 11

Part 4: Determine your FUTA tax and balance due or overpayment. If any line does NOT apply, leave it blank.

- 12 Total FUTA tax after adjustments (lines 8 + 9 + 10 + 11 = line 12) 12
- 13 FUTA tax deposited for the year, including any overpayment applied from a prior year 13
- 14 Balance due. If line 12 is more than line 13, enter the excess on line 14.
 • If line 14 is more than \$500, you must deposit your tax.
 • If line 14 is \$500 or less, you may pay with this return. See instructions 14
- 15 Overpayment. If line 13 is more than line 12, enter the excess on line 15 and check a box below 15
- ▶ You **MUST** complete both pages of this form and **SIGN** it. Check one: Apply to next return. Send a refund.

Next

Name (not your trade name) The Cultural Cup Food Bank Inc	Employer identification number (EIN) 81-0622721
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Part 5: Report your FUTA tax liability by quarter only if line 12 is more than \$500. If not, go to Part 6.

16 Report the amount of your FUTA tax liability for each quarter; do NOT enter the amount you deposited. If you had no liability for a quarter, leave the line blank.

16a 1st quarter (January 1 – March 31)	16a	<input type="text"/>
16b 2nd quarter (April 1 – June 30)	16b	<input type="text"/>
16c 3rd quarter (July 1 – September 30)	16c	<input type="text"/>
16d 4th quarter (October 1 – December 31)	16d	<input type="text"/>
17 Total tax liability for the year (lines 16a + 16b + 16c + 16d = line 17)	17	<input type="text"/> Total must equal line 12.

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

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

Yes. Designee's name and phone number

Select a 5-digit Personal Identification Number (PIN) to use when talking to IRS

No.

Part 7: Sign here. You MUST complete both pages of this form and SIGN it.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that no part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments made to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

X Sign your name here

Print your name here

Print your title here

Date

Best daytime phone

Paid Preparer Use Only

Check if you are self-employed

Preparer's name	<input type="text"/>	PTIN	<input type="text"/>
Preparer's signature	<input type="text"/>	Date	<input type="text"/>
Firm's name (or yours if self-employed)	<input type="text"/>	EIN	<input type="text"/>
Address	<input type="text"/>	Phone	<input type="text"/>
City	<input type="text"/>	State	<input type="text"/>
		ZIP code	<input type="text"/>

Before you begin: Read the *Example* on the next page before completing this worksheet.

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, **don't round your figures.**

Before you can properly fill out this worksheet, you must gather this information:

- Taxable FUTA wages (Form 940, line 7)
- 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 by the due date for filing Form 940.) Include any state unemployment taxes you paid on nonemployees who were treated as employees by your state unemployment agency.
- The amount of state unemployment taxes you paid late. (*Late* means after the due date for filing Form 940.)

1. **Maximum allowable credit** — Enter Form 940, line 7 _____ x 0.054 on line 1 _____ 1. 0.00
(Form 940, line 7 x 0.054 = line 1).

2. **Credit for timely state unemployment tax payments — How much did you pay on time?** 2. 0.00

- If line 2 is **equal to** or **more than** line 1, **STOP here.**  You've completed the worksheet. Leave Form 940, line 10 blank.
- 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 any part of the calendar year was less than 5.4%.

State	Computation rate The difference between 5.4% (0.054) and your assigned experience rate (0.054 - .XXX (assigned experience rate) = computation rate)	Taxable state unemployment wages at assigned experience rate	Additional Credit
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 on 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've completed the worksheet. Leave Form 940, line 10 blank.
- 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 0.900 = 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've completed the worksheet. Leave Form 940, line 10 blank.
- If line 6 is less than line 1, continue this worksheet.

7. **Your adjustment** (line 1 – line 6 = line 7) Enter line 7 from this worksheet on Form 940, line 10. 7. _____

Don't attach this worksheet to your Form 940. Keep it for your records.

Instructions for Filing Form 940

Employer's Annual Federal Unemployment (FUTA) Tax Return

File Form 940 annually to report your annual FUTA tax.

Important: Be sure you have made all your unemployment tax payments for all states where your business is located before you print and file the 940. Check the Pay Taxes page in our payroll system and pay any necessary tax. Check the Tax Liability Report to verify any payments due in Multistate accounts. Then reprint the 940.

To file Form 940:

1. Review the account and employee information on the completed form. If any account information has changed, such as your business name or address, click the Setup link in the top navigation bar and make the change. Print a new copy of Form 940. Be sure you also submit Form 8822, Change of Address, to the IRS. (Link to the form from the Help/Resources page or Help Index.)
2. On the mainscreen, click **Archive** to confirm that this is the version of the form that you will file. You can view this form later by clicking "View Archived Forms" on the Annual Forms page.
3. Sign and date Form 940. Most employers file Form 940 only.

Multistate employers must also file Schedule A. Employers with employees or wages exempt from state unemployment insurance will have an additional worksheet. Do not file the worksheet, but keep it with your records.

4. In the list on the back of this page, find the location where your legal residence, principal place of business, office, or agency is located. Mail the form and Schedule A, if applicable, to the Internal Revenue Service at the address listed for your location.

Your form is due on January 31st, 2018 . If you deposited all FUTA tax when due, you may file on or before February 12th, 2018 .

Mail to the **Internal Revenue Service** at the address indicated below.

If you're in . . .		Without a payment . . .	With a payment . . .
Connecticut Delaware District of Columbia Florida Indiana Maine Maryland Massachusetts New Hampshire New Jersey	New York North Carolina Ohio Pennsylvania Rhode Island South Carolina Vermont Virginia West Virginia	Department of the Treasury Internal Revenue Service Cincinnati, OH 45999-0046	Internal Revenue Service P.O. Box 804521 Cincinnati, OH 45280-4521
Georgia Illinois Kentucky	Michigan Tennessee Wisconsin	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0006	Internal Revenue Service P.O. Box 806531 Cincinnati, OH 45280-6531
Alabama Alaska Arizona Arkansas California Colorado Hawaii Idaho Iowa Kansas Louisiana Minnesota Mississippi	Missouri Montana Nebraska Nevada New Mexico North Dakota Oklahoma Oregon South Dakota Texas Utah Washington Wyoming	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0046	Internal Revenue Service P.O. Box 37940 Hartford, CT 06176-7940
If the location of your legal residence, principal place of business, office, or agency isn't listed . . .		Internal Revenue Service P.O. Box 409101 Ogden, UT 84409	Internal Revenue Service P.O. Box 37940 Hartford, CT 06176-7940
EXCEPTION for tax-exempt organizations, federal, state and local governments, and Indian tribal governments, regardless of your location		Department of the Treasury Internal Revenue Service Ogden, UT 84201-0046	Internal Revenue Service P.O. Box 37940 Hartford, CT 06176-7940