Complete with Fiscal/Employer Agent's separate EIN.	Check a box here as applicable.
Employer's Annual Federal Unemployment Department of the Treasury — Internal Revenue Service  (EIN) Employer identification number  Name (not your trade name)  Trade name (if any)  Address Number Street Subset Su	Type of Return (Check all that apph)  a. Amended b. Successor employer c. No payments to employees in 2010 d. Finat: Business closed or stopped paying wages  b. Check here. Fill out Schedule A. 2 Check here. Fill out Schedule A. 2 Check here. Fill out Schedule A. 3 Credit Reduction State.
4b Group-term life insurance 4d Dependent care  5 Total of payments made to each employee in excess of \$7,000	calendar year.
OR you paid ANY state unemployment tax late (after the due date for filing Form since the worksheet in the instructions. Enter the amount from line 7 of the worksheet.  If credit reduction applies, enter the amount from line 3 of Schedule A (Form 940).  Part 4: Determine your FUTA tax and balance due or overpayment for 2010. If since 12 is more than line 13, enter the difference on line 14.)  FUTA tax deposited for the year, including any overpayment applied from a prior Balance due (if line 12 is more than line 13, enter the difference on line 14.)  If line 14 is sood or less, you must deposit your tax.  If line 14 is \$500 or less, you may pay with this return. For more information on how the separate instructions  Overpayment (if line 13 is more than line 12, enter the difference on line 15 and of below.)  You MUST fill out both pages of this form and SIGN it.	Enter total gross wages exempt from FUTA. These are wages paid to employers who do not pay sufficient wages to be FUTA liable and wages paid to certain exempt employees (see IRS Pub. 15).
For Privacy Act and Paperwork Reduction Act Notice, see the back of Form 940-V, Payment V	/oucher. Cat. No. 11234O Form <b>940</b> (2010)

Follow instructions to complete and perform calculations in Boxes 5 through 15.

Example of Page 1 of IRS Form 940 Used for Fiscal/Employer Agent To File Employers' Annual FUTA Tax in Aggregate

Complete with Fiscal/Employer Agent's name and separate EIN.	
Name (not your trade name) 650210	
Part 5: Report your FUTA tax liability by quarter only if line 12 is more than \$500. If not, go to Part 6.	Enter the Agent's aggregate liability for
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.	each quarter. Remember, for
16a 1st quarter (January 1 – March 31)	participants that become liable in a
16c 3rd quarter (July 1 – September 30) 16c	quarter after the first quarter, the
16d 4th quarter (October 1 – December 31) 16d   17. Total toy liability for the year (liace 16a + 16b + 16a + 16b + 16a + 17) 17.	participant's annual wages through the
17 Total tax liability for the year (lines 16a + 16b + 16c + 16d = line 17) 17 Total must equal line 12.	quarter in which the
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	participant becomes liable are liable for FUTA.
□ No.	
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.  Sign your name here  Print your title here	If the Agent has a third party designee with whom the Agent permits to discuss this return on the Agent's behalf, enter the Third
Date / / Best daytime thone	Party Designee's information in Part 6.
Paid preparer use only  Check if you are self-employed   The preparer of the	
return must sign in Part 7.	