#### -----

Form <b>940</b>	Employer's A Unemployment (	OMB No. 1545-0028				
Department of the Treasury Internal Revenue Service	► For Paperwork Reduction Act	For Paperwork Reduction Act Notice, see separate instructions.				
	Name (as distinguished from trade name)	Calendar year	T FF			
If incorrect, make any necessary	Trade name, if any		FD FP			
change.	Address and ZIP code	Employer identification number	T			
	L					
<ul> <li>experience rate i If you checked th</li> <li>B Are you required If you checked th</li> <li>(2) Enter your statif you checked th</li> <li>C If any part of wat instructions.).</li> </ul>	required contributions to state unemployment s granted, check "Yes" and see instructions.) e "Yes" box, enter the amount of contributions p to pay contributions to only one state? he "Yes" box: (1) Enter the name of the state v ate reporting number(s) as shown on state une he "No" box, be sure to complete Part III and ages taxable for FUTA tax is exempt from state 	where you have to pay contributions employment tax return. see the instructions. ate unemployment tax, check the box.	□ Yes □ No \$ □ Yes □ No • □ Yes □ No • □ Yes □ No			
If you will not have If this is an Amende	to file returns in the future, check here, comple d Return, check here	ete, and sign the return	$\begin{array}{cccccccccccccccccccccccccccccccccccc$			
Part I Comp	utation of Taxable Wages (to be completed	ted by all taxpayers)				
1 Total payments	s (including exempt payments) during the caler	ndar year for services of employees.	1			
2 Exempt payme sheets if neces	nts. (Explain each exemption shown, attach ado ssary.) ►	Amount paid				
over the first \$7	ore than \$7,000 for services. Enter only the an ,000 paid to each employee. Do not include pay not use the state wage limitation	/ments				
4 Total exempt p	ayments (add lines 2 and 3)		4			
6 Additional tax r the wages incl	wages (subtract line 4 from line 1)resulting from credit reduction for unrepaid advauded on line 5 above for that state and multiter the credit reduction amount here and in $xs$ $\times$ .008 =	ances to the state of Michigan. Enter iply by the rate shown. (See the in-	6			
	Cat. No	o. 11234O	Form <b>940</b> (1991)			

## DO NOT DETACH

## 940-V

. . . . . . . . .

# 1991 Form 940 Payment Voucher

 (Rev. January 1991)
 Department of the Treasury Internal Revenue Service

(If any of the preprinted information is incorrect, make the changes on Form 940, not on the payment voucher.)

<ul> <li>If payment is over \$100 you must deposit the amount due.</li> </ul>
<ul> <li>Make check or money order payable to the</li> </ul>
Internal Revenue Service. Do not send cash.
• Include but do not staple your payment with this return.

Form 9	940 (1991)									Pa	age <b>2</b>
Par	t II Tax Due o	r Refund (Compl the box		ecked the "	′es″ bo	oxes in both o	questions	: A an	d B and did	not c	heck
1	FUTA tax. Multiply	the wages in Part I,	line 5, by .00	8 and enter he	ere			1			
2	Enter amount from	0						2			
3	Total FUTA tax (ad	d lines 1 and 2)						3			
4	Total FUTA tax dep	osited for the year,	including any o	overpayment a	applied	from a prior ye	ear	4			
5		act line 4 from line 3		be \$100 or les	s. Pay t	to the Internal I	Revenue	5			
6	Overpayment (sub or  Refunded	otract line 3 from lin	•		•	•		6			
Par	t III Tax Due or	r Refund (Completer	te if you checi	ked the "No"	box in	either questic	n A or B	or you	ı checked the	e box i	n C.)
1		ultiply the wages in						1			
2		lultiply the wages in	Part I, line 5,	by .054	2				<u> </u>		
3	Computation of ten	tative credit				1			1		
(a) Namo	(b) State reporting number(s)	(c)	(d) (e) (f) ( State experience rate State ex- Contributions if Contributions					ione	(h) Additional credit	(i) Contrib	) Nutions
of	as shown on employer's	Taxable payroll (as defined in state act)		peri	perience rate	make based bases E 40/	Contributions payable at experience rate (col. (c) x col. (e)		(col. (f) minus col.(g))	actually the s	paid to
state	state contribution returns	(,	From	То		(COI. (C) X .034)			ii o or iess, enter o.	110.3	
											-
3a	Totals · · · ►										
-	Total tentative credit	t (add line 3a, column	(b) and (i) only-	see instruction	s for lin	nitations on late	navments)	//////////////////////////////////////	1	<u> </u>	
4	Credit: Enter the sr							- \			//////
4 5		rom Part I, line 6 .						5		////////	·//////
6		subtract line 5 from						6			
7		btract line 6 from lir						7			
8		osited for the year,						8			
9		act line 8 from line 7	• •		•••						
,	Service				5. i ay t			9			
10	Overpayment (sub	otract line 7 from li	ne 8). Check	if it is to be:	 □ Ap	plied to next	return.				
	or CRefunded				-		L .	10			
Par	t IV Record of	Quarterly Feder	al Tax Liabili	ty for Unem	ploym	ent Tax (Do	not inclu	de sta	nte liability)		

Quarter	First	Second	Third	Fourth	Total for year
Liability for quarter					

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 to employees.

Signature 🕨

Title (Owner, etc.) ►

Date 🕨

#### -----

OMB No. 1545-0028

Form	940
	nent of the Treasury Revenue Service

010

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

19**91** 

► For Paperwork Reduction Act Notice, see separate instructions.

	EMPLOYEF	?'S
	Employer identification number	PY
	A Did you pay all required contributions to state unemployment funds by the due date of Form 940? (If a 0% experience rate is granted, check "Yes" and see instructions.)	□ No
В	<ul> <li>B Are you required to pay contributions to only one state?</li> <li>If you checked the "Yes" box: (1) Enter the name of the state where you have to pay contributions</li> <li>(2) Enter your state reporting number(s) as shown on state unemployment tax return.</li> <li>If you checked the "No" box, be sure to complete Part III and see the instructions.</li> </ul>	
С	C If any part of wages taxable for FUTA tax is exempt from state unemployment tax, check the box. (See the instructions.).	
lf <sup>:</sup>	If you will not have to file returns in the future, check here, complete, and sign the return	
Ρ	Part I Computation of Taxable Wages (to be completed by all taxpayers)	
1	1 Total payments (including exempt payments) during the calendar year for services of employees.	
2	2 Exempt payments. (Explain each exemption shown, attach additional sheets if necessary.) ►       Amount paid	
3	<ul> <li>Bayments of more than \$7,000 for services. Enter only the amounts over the first \$7,000 paid to each employee. Do not include payments from line 2. Do not use the state wage limitation</li></ul>	
	4       Total exempt payments (add lines 2 and 3).       4         5       Total taxable wages (subtract line 4 from line 1).       5	
6	6 Additional tax resulting from credit reduction for unrepaid advances to the state of Michigan. Enter the wages included on line 5 above for that state and multiply by the rate shown. (See the instructions.) Enter the credit reduction amount here and in Part II, line 2, or Part III, line 5: Michigan wages × .008 =	

Form 940 (1991)

Form	940 (1991)									P	age <b>4</b>
Par	t II Tax Due o	r Refund (Compl the box		ecked the "N	/es" bo	oxes in both o	questions	A an	d B and did	not c	heck
1	FUTA tax. Multiply	the wages in Part I,	line 5, by .008	8 and enter he	ere			1			
2	Enter amount from							2			
3		d lines 1 and 2) .						3			
4		osited for the year, i						4			
5		act line 4 from line 3			-		Revenue	5			
6	Service	 tract line 3 from lin		if it is to bo:			►	5			
U	or Refunded		•		•			6			
Par	t III Tax Due or	r Refund (Complet						or you	i checked the	box i	n C.)
1 2		ultiply the wages in lultiply the wages in					· · ·	1			
3	Computation of ten			-							
(a)	Viamo State reporting number(s) (C)				(e) State ex-	(f) Contributions if	(g) Contributions		(h) Additional credit	(i Contrib	) Dutions
of	as shown on employer's	Taxable payroll (as defined in state act)	State experience rate		perience	I rate had been E 10/	navable at experience			actually the s	paid to
state	state contribution returns		From	То	rate	(001. (0) x .034)	rate (col. (c) x col. (e)		ii o oi less, entei o.	uie s	late
3a	Totals · · · 🕨										
3b	Total tentative credit	t (add line 3a, columns	; (h) and (i) only-	-see instruction		nitations on late	payments)				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
4	Credit: Enter the sr	maller of the amoun	t in Part III, line	e 2, or line 3b	4			<i>\//////</i>			
5	Enter the amount fr							5			
6		subtract line 5 from						6 7			
7	•	btract line 6 from lin	•					8			
8	•	osited for the year, i	0 5		•••			0			
9	· · ·	act line 8 from line 7	•				≺evenue ►	9			
10							return				
								10			1
Par		Quarterly Federa						le sta	te liability)		

Quarter	First	Second	Third	Fourth	Total for year
Liability for quarter					

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 to employees.

Signature 🕨

Title (Owner, etc.) ►

Date 🕨

**Note:** You must keep this copy and a copy of each related schedule or statement for 4 years after the date the tax is due or paid, whichever is later. These copies must be available for inspection by the IRS. See **Circular E**, Employer's Tax Guide, and **Pub. 937**, Business Reporting, for more information. Household employers should see **Pub. 926**, Employment Taxes for Household Employers.