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Form <b>940</b>	Employer's Annua Unemployment (FUTA	OMB No. 1545-0028	
Department of the Treasury Internal Revenue Service	► For Paperwork Reduction Act Notice	, see separate instructions.	
	Name (as distinguished from trade name)	Calendar year	T FF FD
If incorrect, make any necessary	Trade name, if any		FP I
change. '	Address and ZIP code	Employer identification number	T
experience rate is If you checked the B Are you required If you checked th (2) Enter your sta If you checked th C If any part of wa instructions.).  If you will not have to If this is an Amended	equired contributions to state unemployment funds a granted, check "Yes" and see instructions.) "Yes" box, enter the amount of contributions paid to so to pay contributions to only one state?	tate unemployment funds	Yes □ No
	(including exempt payments) during the calendar year		1
2 Exempt paymer	nts. (Explain each exemption shown, attach additional sary.)	Amount paid 2	
over the first \$7,	ore than \$7,000 for services. Enter only the amounts 000 paid to each employee. Do not include payments not use the state wage limitation	3	
<ul><li>4 Total exempt pa</li><li>5 Total taxable w</li><li>6 Additional tax rethe wages included</li></ul>	ayments (add lines 2 and 3)	the state of Michigan. Enter	5
Michigan wage:	S × .008 =	<b>.</b>	Form <b>940</b> (1991
	DO NOT DETA	сн	
940-V (Rev. January 1991) Department of the Treasu	1991 Form 940 Payment Vouc		on the payment voucher.)

If payment is over \$100 you must deposit the amount due.

• Make check or money order payable to the Internal Revenue Service. Do not send cash.

• Include but do not staple your payment with this return.

orm '	940 (1991)									Page	2
Par	t II Tax Due o	or Refund (Completing the box		ked the "Y	'es" box	es in both d	questions	A an	d B and did	not che	ck
1 2 3 4 5 6	Enter amount from Total FUTA tax (ad Total FUTA tax dep Balance due (subtr Service Overpayment (sub or Refunded	d lines 1 and 2) osited for the year, fact line 4 from line 3 from line 3 from line 3	including any ove i). This should be some the sound in the should be some the sound in the sound	rpayment a \$100 or les  is to be:	applied from the second	om a prior ye the Internal F  lied to next	ear	1 2 3 4 5 6	checked the	box in C	
1 2 3		ultiply the wages in lultiply the wages in stative credit						1			_
(a) Name of state	as shown on employer's	(c) Taxable payroll (as defined in state act)	(d) State experience From	ce rate To	State ex- perience rate	(f) Contributions if ate had been 5.4% (col. (c) x .054)	(g) Contributio payable at exp rate (col. (c) x o	erience	(h) Additional credit (col. (f) minus col.(g)). If 0 or less, enter 0.	Contribution actually paid the state	l to
3a 3b	Totals · · · ▶  Total tentative credit	t (add line 3a, columns	s (h) and (i) only—se	ee instruction	ns for limit	ations on late	payments)	<i> </i>			_
4 5 6 7 8 9	Credit: Enter the sr Enter the amount fr Credit allowable (s Total FUTA tax (su Total FUTA tax dep Balance due (subtr Service Overpayment (subtr	maller of the amoun rom Part I, line 6 . subtract line 5 from line tract line 6 from line osited for the year, fract line 8 from line 7	t in Part III, line 2, line 4). (If zero or ne 1)	less, enter rpayment a \$100 or les is to be:	4 0.) applied from s. Pay to	om a prior ye the Internal F	ear	5 6 7 8 9			<i>"</i> ///
Par	Record of Ouarter	Quarterly Federa	al Tax Liability		ployme	-	not includ	e sta	te liability)	ıoar	

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.

Liability for quarter

Signature ►	Title (Owner, etc.) ▶	Date ►

940

Department of the Treasury Internal Revenue Service

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

► For Paperwork Reduction Act Notice, see separate instructions.

Employer identification number

OMB No. 1545-0028

1991

EMPLOYER'S

		_			П
A	Did you pay all required contributions to state unemployment funds a experience rate is granted, check "Yes" and see instructions.)			. 🗌 Yes	□ No
	Are you required to pay contributions to only one state? If you checked the "Yes" box: (1) Enter the name of the state where yo (2) Enter your state reporting number(s) as shown on state unemploym If you checked the "No" box, be sure to complete Part III and see the	bu have to pay contribuent tax return. ▶	itions <b>&gt;</b>	. 🗌 Yes	□ No
С	If any part of wages taxable for FUTA tax is exempt from state uneminstructions.)				
lf y If tl	ou will not have to file returns in the future, check here, complete, and his is an Amended Return, check here	sign the return			<b>&gt;</b>
	art I Computation of Taxable Wages (to be completed by a				
1	Total payments (including exempt payments) during the calendar yea	r for services of employ	yees. 1		
2	Exempt payments. (Explain each exemption shown, attach additional sheets if necessary.) ►	Amount paid 2			
3	over the first \$7,000 paid to each employee. Do not include payments from line 2. Do not use the state wage limitation	3			
4 5	Total exempt payments (add lines 2 and 3)				
6	Additional tax resulting from credit reduction for unrepaid advances to the wages included on line 5 above for that state and multiply by the structions.) Enter the credit reduction amount here and in Part II,	the state of Michigan. I he rate shown. (See th	Enter le in-		

Form **940** (1991)

	FUTA tax. Multiply Enter amount from	the box	( in C.)	ecked the "Y	'es" bo	oxes in both	questions	A an	d B and did	not chec
	Enter amount from	the wages in Part I								
	Enter amount from		, line 5, by .008	8 and enter he	ere.			1		
		Part I. line 6	•					2		
	Iotal FUTA tax (ad						_	3		
	•	•						4		
	•	•								
	Service	m Part I, line 6 add lines 1 and 2) posited for the year, including any overpayment applied from a prior year ptract line 4 from line 3). This should be \$100 or less. Pay to the Internal Revenue publicated line 3 from line 4). Check if it is to be:    Applied to next return,   6								
	Overpayment (sub or   Refunded		•		•	•		6		
Part	III Tax Due or							or you	checked the	box in C
1 (	Gross FUTA tax. M	ultiply the wages in	Part I. line 5. k	ov .062				1		
							·			
3 (	Computation of ten	tative credit					·			
(a) Name of	(b) State reporting number(s) as shown on employer's	Taxable payroll	State expe	d) rience rate	State ex-	rate had been 5.4%	(g) Contributi	ions perience	Additional credit	actually paid t
	state contribution returns	(as defined in state act)	From	То	·	(col. (c) x .054)	rate (col. (c) x	col. (e))	If 0 or less, enter 0.	the state
3a	Totals · · · ▶									
3b -	Total tentative credit	(add line 3a, column:	s (h) and (i) only-	—see instruction	ns for lim	nitations on late	payments)	<b>&gt;</b>		
4 (	Credit: Enter the sr	maller of the amoun	it in Part III, line	e 2, or line 3b	4					
5 I	Enter the amount fr	om Part I, line 6.						5		
6 (	Credit allowable (s							6		
7	Total FUTA tax (su	btract line 6 from lir	ne 1)					7		
8	Total FUTA tax dep	osited for the year,	including any o	overpayment a	pplied	from a prior y	ear	8		
9 I	Balance due (subtr	act line 8 from line 7	7). This should l	be \$100 or les	s. Pay t	to the Internal	Revenue			
	Service						▶	9		
		tract line 7 from li	ne 8). Check i	if it is to be:	□ Ар	plied to next	return,			
	or	<u> </u>					<u> ▶</u>	10		
Part	IV Record of	Quarterly Feder	al Tax Liabili	ty for Unem	ploym	ent Tax (Do	not includ	de sta	te liability)	
	Quarter	First	Second	Th	ird		Fourth		Total for y	ear
Liabilit	y for quarter									

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.

Title (Owner, etc.) ▶