

***Caution: DRAFT FORM***

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site ([www.irs.gov](http://www.irs.gov)).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

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

# 2004

Department of the Treasury  
Internal Revenue Service

▶ See the separate Instructions for Form 940-EZ 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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Answer the questions under **Who May Use Form 940-EZ** on page 2. If you cannot use Form 940-EZ, you must use Form 940.

- A** Enter the amount of contributions paid to your state unemployment fund (see the separate instructions) . . . ▶ \$ .....
- B** (1) Enter the name of the state where you have to pay contributions . . . ▶
- (2) Enter your state reporting number as shown on your state unemployment tax return ▶

If you will not have to file returns in the future, check here (see **Who Must File** in 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 Taxable Wages and FUTA Tax

1	Total payments (including payments shown on lines 2 and 3) during the calendar year for services of employees	1	
2	Exempt payments. (Explain all exempt payments, attaching additional sheets if necessary.) ▶	2	
3	Payments of more than \$7,000 for services. Enter only amounts over the first \$7,000 paid to each employee (see the separate instructions)	3	
4	Add lines 2 and 3	4	
5	<b>Total taxable wages</b> (subtract line 4 from line 1)	5	
6	<b>FUTA tax.</b> Multiply the wages on line 5 by .008 and enter here. (If the result is over \$100, also complete Part II.)	6	
7	Total FUTA tax deposited for the year, including any overpayment applied from a prior year	7	
8	<b>Balance due</b> (subtract line 7 from line 6). Pay to the "United States Treasury."	8	
9	<b>Overpayment</b> (subtract line 6 from line 7). Check if it is to be: <input type="checkbox"/> Applied to next return or <input type="checkbox"/> Refunded ▶	9	

### Part II Record of Quarterly Federal Unemployment Tax Liability (Do not include state liability.) Complete only if line 6 is over \$100.

Quarter	First (Jan. 1 – Mar. 31)	Second (Apr. 1 – June 30)	Third (July 1 – Sept. 30)	Fourth (Oct. 1 – Dec. 31)	Total for year
Liability for quarter					

**Third-Party Designee** Do you want to allow another person to discuss this return with the IRS (see the separate instructions)?  Yes. Complete the following.  No

Designee's name ▶ Phone no. ▶ ( ) Personal identification number (PIN) ▶

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 ▶

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. ▼ DETACH HERE ▼ Cat. No. 10983G Form **940-EZ** (2004)

# Payment Voucher

# 2004

Department of the Treasury  
Internal Revenue Service

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-EZ," and "2004" on your payment.

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