

# Schedule A (Form 940) for 2011:

860311

## Multi-State Employer and Credit Reduction Information

OMB No. 1545-0028

Department of the Treasury — Internal Revenue Service

Employer identification number (EIN)   -

Name (not your trade name)

See Instructions on back. File this schedule with Form 940.

Place an "X" in the box of every state in which you were required to pay state unemployment tax this year even if that state's credit reduction rate was zero. For states with a credit reduction rate greater than zero, enter the FUTA taxable wages, multiply by the reduction rate, and then enter the credit reduction amount for that state. If any states do not apply to you, leave them blank.

Postal Abbreviation	FUTA Taxable Wages	Reduction Rate	Credit Reduction	Postal Abbreviation	FUTA Taxable Wages	Reduction Rate	Credit Reduction
<input type="checkbox"/> AK	.		.	<input type="checkbox"/> NC	.		.
<input type="checkbox"/> AL	.		.	<input type="checkbox"/> ND	.		.
<input type="checkbox"/> AR	.		.	<input type="checkbox"/> NE	.		.
<input type="checkbox"/> AZ	.		.	<input type="checkbox"/> NH	.		.
<input type="checkbox"/> CA	.		.	<input type="checkbox"/> NJ	.		.
<input type="checkbox"/> CO	.		.	<input type="checkbox"/> NM	.		.
<input type="checkbox"/> CT	.		.	<input type="checkbox"/> NV	.		.
<input type="checkbox"/> DC	.		.	<input type="checkbox"/> NY	.		.
<input type="checkbox"/> DE	.		.	<input type="checkbox"/> OH	.		.
<input type="checkbox"/> FL	.		.	<input type="checkbox"/> OK	.		.
<input type="checkbox"/> GA	.		.	<input type="checkbox"/> OR	.		.
<input type="checkbox"/> HI	.		.	<input type="checkbox"/> PA	.		.
<input type="checkbox"/> IA	.		.	<input type="checkbox"/> RI	.		.
<input type="checkbox"/> ID	.		.	<input type="checkbox"/> SC	.		.
<input type="checkbox"/> IL	.		.	<input type="checkbox"/> SD	.		.
<input type="checkbox"/> IN	.		.	<input type="checkbox"/> TN	.		.
<input type="checkbox"/> KS	.		.	<input type="checkbox"/> TX	.		.
<input type="checkbox"/> KY	.		.	<input type="checkbox"/> UT	.		.
<input type="checkbox"/> LA	.		.	<input type="checkbox"/> VA	.		.
<input type="checkbox"/> MA	.		.	<input type="checkbox"/> VT	.		.
<input type="checkbox"/> MD	.		.	<input type="checkbox"/> WA	.		.
<input type="checkbox"/> ME	.		.	<input type="checkbox"/> WI	.		.
<input type="checkbox"/> MI	.		.	<input type="checkbox"/> WV	.		.
<input type="checkbox"/> MN	.		.	<input type="checkbox"/> WY	.		.
<input type="checkbox"/> MO	.		.	<input type="checkbox"/> PR	.		.
<input type="checkbox"/> MS	.		.	<input type="checkbox"/> VI	.		.
<input type="checkbox"/> MT	.		.				

Total credit reduction. Enter this amount on line 11 of Form 940 . . . . .

# Instructions for Schedule A (Form 940) for 2011:

860411

## Multi-State Employer and Credit Reduction Information

**Specific Instructions: Completing Schedule A (Form 940)**

**Step 1. Check the box for every state (including the District of Columbia, Puerto Rico, and the U.S. Virgin Islands) in which you were required to pay state unemployment taxes this year even if the state's credit reduction rate is zero.**

**Note.** Make sure that you have applied for a state unemployment number for your business. If you do not have an unemployment account number from a state in which you paid wages, contact the state office to receive one. For a listing of states and contact information, see the 2011 Instructions for Form 940.

For ease of reference, here is a list of the states and their 2-letter postal abbreviations.

State	Postal Abbreviation	State	Postal Abbreviation
Alabama	AL	Montana	MT
Alaska	AK	Nebraska	NE
Arizona	AZ	Nevada	NV
Arkansas	AR	New Hampshire	NH
California	CA	New Jersey	NJ
Colorado	CO	New Mexico	NM
Connecticut	CT	New York	NY
Delaware	DE	North Carolina	NC
District of Columbia	DC	North Dakota	ND
Florida	FL	Ohio	OH
Georgia	GA	Oklahoma	OK
Hawaii	HI	Oregon	OR
Idaho	ID	Pennsylvania	PA
Illinois	IL	Puerto Rico	PR
Indiana	IN	Rhode Island	RI
Iowa	IA	South Carolina	SC
Kansas	KS	South Dakota	SD
Kentucky	KY	Tennessee	TN
Louisiana	LA	Texas	TX
Maine	ME	U.S. Virgin Islands	VI
Maryland	MD	Utah	UT
Massachusetts	MA	Vermont	VT
Michigan	MI	Virginia	VA
Minnesota	MN	Washington	WA
Mississippi	MS	West Virginia	WV
Missouri	MO	Wisconsin	WI
		Wyoming	WY

**Step 2. You are subject to credit reduction if you paid wages in any state listed that has a credit reduction rate greater than zero.**

If you paid wages in any states that are subject to credit reduction, find the lines where the states are listed and fill them in.

In the second box, enter the total FUTA taxable wages that you paid in that state. (Note that the FUTA wage base for all states is \$7,000.) **Do not use your state unemployment wages here.**

Then multiply the total taxable FUTA wages by the reduction rate.

Enter your total in the credit reduction box at the end of the line.

**Step 3. Total credit reduction**

To calculate the total credit reduction, add up all of the credit reduction boxes and enter the number in the total credit reduction box.

Then enter the total credit reduction onto line 11 of Form 940.

**Example:**

You paid \$20,000 in wages to each of three employees in State A. State A is subject to credit reduction at a rate of .003 (.3%). Because you paid wages in a state that is subject to credit reduction, you must fill out Schedule A (Form 940).

Total payments to all employees subject to unemployment insurance in State A . . . . .	\$60,000
Payments exempt from FUTA tax . . . . .	\$0
Total payments made to each employee in excess of \$7,000 (3 x (\$20,000 - \$7,000)) . . . . .	\$39,000
Total taxable FUTA wages you paid in State A entered in the FUTA Taxable Wages box (\$60,000 - \$0 - \$39,000) . . . . .	\$21,000
Credit reduction rate for State A . . . . .	.003
Total credit reduction for State A (\$21,000 x .003) . . . . .	\$63

**Caution.** Do not include on the FUTA taxable wage line wages in excess of the \$7,000 wage base for each employee subject to unemployment insurance in the credit reduction state. The credit reduction applies only to taxable FUTA wages.

In this case, you would write \$63.00 in the Total credit reduction box and then enter that amount on line 11 of Form 940.

Attach Schedule A (Form 940) to Form 940 when you file your return.