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Form for 2013: Employer's Annual Federal Unemployment ...

Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, is a form employers file with the IRS to report their yearly FUTA tax liability. You must file a 940 tax form if either of the following is true: You paid wages of at least \$1,500 to any employee during the standard calendar year.

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Form 940 for 2013 Employers must use Form 940 to report annual Federal Unemployment Tax Act (FUTA) tax. Together with state unemployment tax systems, the FUTA tax provides funds for paying unemployment compensation to workers who have lost their jobs. Most employers pay both a federal and a state unemployment tax.

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Form . 941 (Rev. 1-2013) 950213. Name (not your trade name) Employer identification number (EIN) Part 2: Tell us about your deposit schedule and tax liability for this quarter. If you are unsure about whether you are a monthly schedule depositor or a semiweekly schedule depositor, see Pub. 15

Form 941 for 2013: Employer's QUARTERLY Federal Tax Return

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Who Must File Form 940? You are subject to FUTA tax on the wages you pay employees who are not household or agricultural employees and must file Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, for 2013 if: You paid wages of \$1,500 or more to employees in any calendar quarter during 2012 or 2013, or

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