

***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.

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.

# Schedule A (Form 940) for 2010:

860310

## 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)										

### About this schedule:

- You must fill out Schedule A (Form 940) if you were required to pay your state unemployment tax in **more than one state** or if you paid wages in any state that is subject to **credit reduction**.
- File Schedule A (Form 940) as an attachment to your Form 940.

For more information, read the Instructions for Schedule A (Form 940) on the back.

**Part 1: Fill out this part if you were required to pay state unemployment taxes in more than one state (including the District of Columbia, Puerto Rico, and the U.S. Virgin Islands). If any states do NOT apply to you, leave them blank.**

**1 Check the box for every state in which you were required to pay state unemployment tax this year.** For a list of state names and their abbreviations, see the Instructions for Schedule A (Form 940).

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

**Part 2: Fill out this part to tell us about wages you paid in any state (including the District of Columbia, Puerto Rico, and the U.S. Virgin Islands) that is subject to credit reduction. If any lines do NOT apply, leave them blank.**

**2 If you paid wages in any of these states...**

<b>2a-b</b> [Name of State] Total taxable FUTA wages paid in [state] . . .	<b>2a</b>	<input .00x="line" 2b<="" style="width: 90%;" td="" type="text" value="." ×=""/> <td style="width: 10%;"><b>2b</b></td> <td style="width: 15%;"><input <="" style="width: 90%;" td="" type="text" value="."/> </td>	<b>2b</b>	<input <="" style="width: 90%;" td="" type="text" value="."/>
<b>2c-d</b> [Name of State] Total taxable FUTA wages paid in [state] . . .	<b>2c</b>	<input .00x="line" 2d<="" style="width: 90%;" td="" type="text" value="." ×=""/> <td><b>2d</b></td> <td><input <="" style="width: 90%;" td="" type="text" value="."/> </td>	<b>2d</b>	<input <="" style="width: 90%;" td="" type="text" value="."/>
<b>2e-f</b> [Name of State] Total taxable FUTA wages paid in [state] . . .	<b>2e</b>	<input .00x="line" 2f<="" style="width: 90%;" td="" type="text" value="." ×=""/> <td><b>2f</b></td> <td><input <="" style="width: 90%;" td="" type="text" value="."/> </td>	<b>2f</b>	<input <="" style="width: 90%;" td="" type="text" value="."/>
<b>2g-h</b> [Name of State] Total taxable FUTA wages paid in [state] . . .	<b>2g</b>	<input .00x="line" 2h<="" style="width: 90%;" td="" type="text" value="." ×=""/> <td><b>2h</b></td> <td><input <="" style="width: 90%;" td="" type="text" value="."/> </td>	<b>2h</b>	<input <="" style="width: 90%;" td="" type="text" value="."/>
<b>2i-j</b> [Name of State] Total taxable FUTA wages paid in [state] . . .	<b>2i</b>	<input .00x="line" 2j<="" style="width: 90%;" td="" type="text" value="." ×=""/> <td><b>2j</b></td> <td><input <="" style="width: 90%;" td="" type="text" value="."/> </td>	<b>2j</b>	<input <="" style="width: 90%;" td="" type="text" value="."/>

**3 Total credit reduction** (Lines 2b + 2d + 2f + 2h + 2j = line 3) . . . . . **3**

**Enter the amount from line 3 onto line 11 of Form 940.**