Schedule A (Form 940) for 2008:

Multi-State Employer and Credit Reduction Information

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.** FOR 2008, THERE ARE NO STATES 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).

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

2a–b [Name of State] Total taxable FUTA wages paid in [state] . . 2a ☐ × .00x = line 2b 2b ☐

2c–d [Name of State] Total taxable FUTA wages paid in [state] . . 2c ☐ × .00x = line 2d 2d ☐

2e–f [Name of State] Total taxable FUTA wages paid in [state] . . 2e ☐ × .00x = line 2f 2f ☐

2g–h [Name of State] Total taxable FUTA wages paid in [state] . . 2g ☐ × .00x = line 2h 2h ☐

2i–j [Name of State] Total taxable FUTA wages paid in [state] . . 2i ☐ × .00x = line 2j 2j ☐

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.

For Privacy Act and Paperwork Reduction Act Notice, see back of Form 940-V.   Cat. No. 16997C   **Schedule A (Form 940) 2008**

DO NOT COMPLETE FOR 2008

Instructions for Schedule A (Form 940) for 2008:

Multi-State Employer and Credit Reduction Information

Specific Instructions: Completing Schedule A (Form 940)

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).

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.**

    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 page 12 of the 2008 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

DO NOT COMPLETE PART 2 FOR 2008.
The U.S. Department of Labor has announced that there are no credit reduction states for tax year 2008.

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.

2. **You are subject to credit reduction if you paid wages in any state listed.**

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

    In the first box, enter the total taxable FUTA 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 number shown.

    Enter your answer in the box at the end of the line.

3. **Total credit reduction**

    To calculate the total credit reduction,

    $$\begin{array}{r} \text{line 2b} \\ \text{line 2d} \\ \text{line 2f} \\ \text{line 2h} \\ + \quad \text{line 2j} \\ \hline \text{line 3} \end{array}$$

    Then enter the amount from line 3 onto line 11 of Form 940.

    Example:

    You paid wages to 3 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 Part 2 of Schedule A (Form 940).

    Since the FUTA wage base is $7,000 for each employee, the total FUTA wage base for you is $21,000.00.

	$7,000.00	FUTA wage base for each employee
×	3	Number of employees you paid in State A
	$21,000.00	Total FUTA wage base

    In Part 2, State A is listed on line 2a–b. In the box for 2a, write $21,000.00. **Do not use your state unemployment wages here.**

	$21,000.00	Total taxable FUTA wages you paid in State A
×	.003	Credit reduction rate for State A shown on the form
	$63.00	Total credit reduction. You would report this amount on line 2b.

    In this case, you would write $63.00 on line 3 and then enter that amount on line 11 of Form 940.

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