

Note: The draft you are looking for begins on the next page.

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This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms**. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at IRS.gov/DraftForms and remain there after the final release is posted at IRS.gov/LatestForms. Also see IRS.gov/Forms.

Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at IRS.gov/FormsComments. Include "NTF" followed by the form or pub number (for example, "NTF1040", "NTFW4", "NTF501", etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each "NTF" message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click here.

TREASURY/IRS AND OMB USE ONLY DRAFT

Form 9	140 for 2025: Employer's Annual Federal Unemployment (FU' Department of the Treasury — Internal Revenue Service	TA) Tax		450125 IB No. 1545-0029
Empl (EIN)	oyer identification number		of Return all that apply.)	
Name	e (not your trade name)	a. A	mended	
		☐ b. S	uccessor employer	
Trade	e name (if any)		lo payments to emp 025	oloyees in
Addr	Number Street Suite or room number		inal: Business close topped paying wag	
	Number Street			
			gate Return Filer	rs Only
	City State ZIP code	I ———	filer (check one): tion 3504 Agent	
	Foreign country name Foreign province/county Foreign postal code	Cer	tified Professional E	Employer
		_ ~	anization (CPEO) er Third Party	
	the separate instructions before you complete this form. Please type or print within the boxes.			D1-4
Part	1: Tell us about your return. If any line does NOT apply, leave it blank. See instruc	tions bei	ore completing	Part 1.
1a	If you had to pay state unemployment tax in one state only, enter the state abbreviation	. 1a		
1b	If you had to pay state unemployment tax in more than one state, you are a multi-s employer	tate . 1b	Check here. Complete Sched	ule A (Form 940)
2	If you paid wages in a state that is subject to CREDIT REDUCTION	. 2	Check here. Complete Sched	ule A (Form 940)
Part :	2: Determine your FUTA tax before adjustments. If any line does NOT apply, leave	it blank	· · · · · · · · · · · · · · · · · · ·	,
3	Total payments to all employees	3		•
4	Payments exempt from FUTA tax 4			
	Check all that apply: 4a Fringe benefits 4c Retirement/Pension 4b Group-term life insurance 4d Dependent care	4e O	ther	
5	Total of payments made to each employee in excess of			
	\$7,000			
6	Subtotal (line 4 + line 5 = line 6)	. 6		
7	Total taxable FUTA wages (line 3 – line 6 = line 7). See instructions	. 7		
8	FUTA tax before adjustments (line 7 x 0.006 = line 8)	. 8		
Part				
9	If ALL of the taxable FUTA wages you paid were excluded from state unemployment multiply line 7 by 0.054 (line $7 \times 0.054 = \text{line } 9$). Go to line 12	tax, . 9		
10	If SOME of the taxable FUTA wages you paid were excluded from state unemployment	tax,		
	OR you paid ANY state unemployment tax late (after the due date for filing Form 9 complete the worksheet in the instructions. Enter the amount from line 7 of the worksheet.	940), . 10		
11	If credit reduction applies, enter the total from Schedule A (Form 940)	. 11		:
Part			leave it blank.	
12	Total FUTA tax after adjustments (lines 8 + 9 + 10 + 11 = line 12)	. 12		:
13	FUTA tax deposited for the year, including any overpayment applied from a prior year	. 13		-
14	Balance due. If line 12 is more than line 13, enter the excess on line 14.			
	 If line 14 is more than \$500, you must deposit your tax. If line 14 is \$500 or less, you may pay with this return. See instructions	. 14		•
			Apply to	Send a
15a		15b Check	one: Apply to	
15c	Routing number 15d Type: Checking Sav	rings		
15e	Account number			
	You MUST complete both pages of this form and SIGN it			

TREASURY/IRS AND OMB USE ONLY DRAFT

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Nam	ne (not y	our trade name)							Employer id	entifica	tion number	(EIN)	
Par	t 5:	Report your	FUTA tax I	ability by q	uarter on	ly if line 12	is more	than \$50	00. If not, go t	o Part	6.		
16	6 Report the amount of your FUTA tax liability for each quarter; do NOT enter the amount you deposited. If you had no liabi a quarter, leave the line blank.											liability for	
	16a	1st quarter (Ja	anuary 1 – M	arch 31) .			16a			•			
	16b	2nd quarter (A	April 1 – June	30)			16b			•			
	16c	3rd quarter (J	uly 1 – Septe	ember 30)			16c			•			
	16d	4th quarter (O	ctober 1 – D	ecember 31)			16d			•			
17	Total	l tax liability fo	r the year (li	nes 16a + 16	6b + 16c +	16d = line 17	7) 17			•	Total m	ust eq	ual line 12.
Par	t 6:	May we spea	k with you	third-party	designe	e?							
	-	ou want to allo etails.	w an emplo	yee, a paid t	ax prepai	rer, or anothe	er perso	n to discu	uss this return	with t	he IRS? Se	e the i	nstructions
	Y	'es. Design	ee's name a	nd phone nu	mber								
		Select	a 5-digit per	sonal identifi	cation nur	mber (PIN) to	use whe	n talking t	to the IRS.				
	□ N	lo.											
Par	t 7:	Sign here. Yo	ou MUST co	mplete bot	h pages	of this form	and SI	GN it.					
	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, best of my knowledge and belief, it is true, correct, and complete, and that no part of any payment made to a state une fund claimed as a credit was, or is to be, deducted from the payments made to employees. Declaration of preparer taxpayer) is based on all information of which preparer has any knowledge. Sign your Sign your									e unem	nployment		
	nam	e here	here					t your here					
		Date	/ /				Bes	daytime	phone				
	Paid	l Preparer U	se Only						C	heck it	f you are se	elf-emp	loyed
	Prepa	arer's name							PTIN				
	Prepa signa								Date		/ /		
	Firm's	s name (or youi f-employed)	rs						EIN				
	Addre	ess							Phone				
	City					State			ZIP cod	е			

Page **2** Form **940** (2025)

Form 940-V, Payment Voucher

Purpose of Form

Complete Form 940-V if you're paying your balance due on Form 940 by check or money order. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

Making Payments With Form 940

To avoid a penalty, make your payment with your 2025 Form 940 only if your FUTA tax for the fourth quarter (plus any undeposited amounts from earlier quarters) is \$500 or less. If your total FUTA tax after adjustments (Form 940, line 12) is more than \$500, you must make deposits by electronic funds transfer (EFT). An EFT can be made using the Electronic Federal Tax Payment System (EFTPS), IRS Direct Pay, or your IRS business tax account. Don't use Form 940-V to make federal tax deposits. You can also pay your balance due by EFT instead of sending Form 940-V. If you pay your balance due by EFT, file your return using the Without a payment address under Where Do You File? in the Instructions for Form 940; don't file Form 940-V. For more information about EFTPS or to enroll in EFTPS, go to www.eftps.gov. For more information about IRS Direct Pay, go to www.irs.gov/DirectPay. For more information about making an EFT through your IRS business tax account, go to www.irs.gov/BusinessAccount. See When Must You Deposit Your FUTA Tax? in the Instructions for Form 940. Also see sections 11 and 14 of Pub. 15 for more information about deposits.



Use Form 940-V if you're paying your balance due on Form 940 by check or money order. However, if you pay an amount with Form 940 that should've been deposited, you may be

subject to a penalty. See Deposit Penalties in section 11 of Pub. 15.

Specific Instructions

Box 1—Employer identification number (EIN). If you don't have an EIN, you may apply for one online by going to www.irs.gov/EIN. You may also apply for an EIN by faxing or mailing Form SS-4 to the IRS. If you haven't received your EIN by the due date of Form 940, write "Applied For" and the date you applied in this entry space.

Box 2—Amount paid. Enter the amount paid with Form 940.

Box 3—Name and address. Enter your name and address as shown on Form 940.

- Enclose your check or money order made payable to "United States Treasury." Be sure to enter your EIN, "Form 940," and "2025" on your check or money order. Don't send cash. Don't staple Form 940-V or your payment to Form 940 (or to each other).
- Detach Form 940-V and send it with your payment and Form 940 to the address provided in the Instructions for Form 940.

Note: You must also complete the entity information above Part 1 on Form 940.

Detach Here and Mail With Your Payment and Form 940.

E 940-V Department of the Treasury Internal Revenue Service	D	on	Payment Voucher 't staple or attach this voucher to your payment.	OMB No. 1545-0029		
Enter your employer identification number (EIN). —			Enter the amount of your payment. Make your check or money order payable to "United States Treasury."	Dollars	S Cents	
		3	Enter your business name (individual name if sole proprietor). Enter your address. Enter your city, state, and ZIP code; or your city, foreign country name,	, foreign province/cour	ity, and foreign	postal code.