
Guide for the Certification of State FUTA Credits

Unemployment Tax
Form 940 and Schedule H



Department of the Treasury
Internal Revenue Service

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Nature of Changes

Publication 4485 – Guide for the Certification of State FUTA Credits – Effective October 2009 for Tax Year 2008 FUTA Program.

Please review this publication thoroughly, as updates to processing information and SDT procedures have been added.

- (1) As of September 1, 2007, IRS is prohibited from shipping media on tape, cartridge, or CD for this extract. The Federal Unemployment Tax Act (FUTA) information will only be provided to agencies electronically via IRS Secure Data Transfer (SDT). The Internal Revenue Service (IRS) has chosen Tumbleweed's "Secure Transport" product to facilitate the transfer of data.

The FUTA extracts will be transmitted via SDT. Once the extract is complete, the data will be sent to Tumbleweed for transmission to the participating agencies.

For support with the Tumbleweed installation, please submit an e-mail to sdth@irs.gov and identify your agency name, agency code and contact information. Each agency must also have an IdenTrust Certificate installed. After the initial installation, agencies will have to renew their IdenTrust Certificate every two years at a cost of approximately \$119. Refer to the ACES (Access Certificates for Electronics Services) IdenTrust website for additional information:

http://www.identrust.com/certificates/buy_aces_business.html

- (2) Beginning with the FUTA Annual Certification data distributed in October 2009 for Tax Year (TY) 2008, agencies will be required to receive and return the information via SDT. On a case-by-case basis, agencies may receive approval for returning data via encrypted CD by contacting Lynda Vincent or Michael Zambardino by e-mail (see page 5) before November 30, 2009.

SDT Dataset Names for Outgoing FUTA Distribution (from IRS to State):

FUTA State Identification Data (yearly):

PDJEY.J18063.FSS###.FYYYCC.txt

Control File:

PDJEY.J18063.FSS###.FYYYCC.cntl.txt*

FUTA Quarterly Entity Update File:

PDBEK.B1805E.FSS###.BYYYYCC.txt

Control File:

PDBEK.B1805E.FSS###.BYYYYCC.cntl.txt*

SS - two alpha State Abbreviation

- three digit assigned Agency Code

YYYY - four digit year (**2008**)

CC - two digit cycle (**39**)

Nature of Changes (Cont.)

NOTE: The Quarterly Entity Update file is transmitted the first month following the close of each quarter.

* Outgoing control files have different requirements than incoming control files. The control file is an ASCII file and contains the following information for the file received:

- 1) file name
- 2) record count and
- 3) the agency's user identification
(two digit state abbreviation followed by three digit numeric agency code)

The "control file" has replaced the paper transmittal previously used.

(3) Secure Data Transfer (SDT) Incoming File Submissions

The return FUTA information should be submitted via SDT (Tumbleweed). Whenever an agency submits data to IRS using SDT, the agency will actually need to send two separate files, a data file, and a control file.

- The data file contains the agency data to be run against IRS systems; this was previously sent on cartridge, tape, or CD.
- The incoming control file must be an ASCII file and use the 80 data positions record layout in Exhibit 5d, FUTA Certification Control File Record Layout.
- It is important that the agencies use the incoming file names provided below:
 - All incoming data files should have a **".txt"** extension after the file name.
 - All incoming control files should have a **".cntl.txt"** extension after the file name.

NOTE: Do not use "caps" for these extensions.

- It is recommended all files be downloaded in "binary" mode.
- Incoming files should be in fixed block and ASCII format.

SDT Incoming Files Name Procedures (from State to IRS):

Incoming File Name:

SS###FUTAYYYY05NNN.txt

Incoming Control File Name:

SS###FUTAYYYY05NNN.cntl.txt

SS – State Abbreviation

- State assigned Agency Code

Program – FUTA

YYYY – Processing Year (**2010**)

CC – Cycle (**05**)

NNN – agency 3 digit numbering sequence (initial sequence number starts with 001)

Nature of Changes (Cont.)

NOTE: State agencies must track and use sequence numbers for their incoming submissions. If a re-transmission is requested, the next sequence number to use would be 002, then 003, etc. IRS will not track the additional sequence numbers received. States must track the sequence numbers used in order not to overwrite a previously sent transmission.

Incomplete or Unsuccessful File Transmission

In the event of an incomplete or unsuccessful transmission from the IRS, the agency should send an e-mail to the IRS STD Help Desk sdthelp@irs.gov within five (5) business days.

Requests for re-transmission may include but are not limited to the following:

- Re-transmittal of the data (ten day timeframe to download has expired)
- Agency cannot identify the information received
- Agency cannot read the data after downloading
- Tumbleweed installation
- Programming changes required to submit incoming SDT file

For Technical Questions, Re-transmissions of Re-creations of the Distribution

The agency should e-mail the IRS SDT Help Desk at sdthelp@irs.gov Please provide the following information:

- contact information
- agency name
- state abbreviation
- three digit numeric state agency code
- Extract name (job run file identification found in the front of this publication)

Problems downloading a file

For those agencies that incur a problem downloading the file, downloading the file in binary may be the solution. If your agency is having trouble downloading a file, please contact the IRS Help Desk 1-866-743-5748 or send an e-mail to the Help Desk address shown above.

Personally Identifiable Information (PII) Breach/Misrouted File

A PII breach includes any incident where PII is lost, misused, or compromised. This includes a misrouted file (one agency receives a file meant for another agency). In the case of a PII breach, the agency must contact the IRS SDT Help Desk at sdthelp@irs.gov, as soon as the incident is discovered. IRS will take appropriate action and advise the agency of further action, if any, required by the agency and/or consequences resulting from the PII breach. The agency will be asked to delete the file and notify the IRS when the action has been completed.

Nature of Changes (Cont.)

SDT Automatic File Notifications

Each agency will be notified when a file is ready to be downloaded. The agencies are required to set up a “generic” e-mail box to which IRS will send notifications. The agencies determine who they want within their agencies to receive notification. The group code e-mail address must start with the agency's two digit state abbreviation and three digit agency code followed by the agency's e-mail address extension. For instance, if the state code is MA and the agency code is 123, the group code e-mail address would begin "MA123@..." followed by the agency's e-mail address extension. The agency's group code e-mail address will supersede any e-mail addresses previously provided by the agency by the agency. Once the notification is received in the generic e-mail box, agencies have **10 days** in which to download the file, after which the file will be removed from the IRS Tumbleweed server whether or not it has been downloaded.

The agencies must allow the e-mail address extension “.treas.gov” through the agency e-mail filter in order to receive the SDT automated file delivery notifications. Any requested changes to e-mail addresses need to be submitted to the IRS SDT Help Desk at sdthelp@irs.gov.

SDT Technical and Operations Questions

State agency personnel with questions on SDT technical and operations issues should follow the procedures below:

- Send an e-mail to sdthelp@irs.gov.
- Include the complete name of the agency, two digit state abbreviation, and the three digit numeric agency code.

- (4) IRS runs a validity check that compares the Form Type with the payment fields. Incoming state records **will not be accepted** if payments are present in fields inappropriate for the Form Indicator given.

Section 11. FUTA IDENTIFICATION DATA RECORD

Form Indicators explanation

(Record Position 295)

Section 12. FUTA CERTIFICATION DATA RECORDS

Correct payment fields identified per Form Indicator

(Record Positions 117-155 and 182-207)

- (5) Please note changes for the following:
- Exhibit 6, List of States and IRS SBSE Campuses
 - Exhibit 7, SBSE Campus Contact Addresses

Reminders

- (1) **The IRS Headquarter (HQ) staff contacts are Lynda Vincent and Michael Zambardino. Their e-mail addresses are: lynda.vincent@irs.gov and michael.a.zambardino@irs.gov.**
- (2) **Customer Support:** Different work groups within IRS provide support for various aspects of data exchange programs. However, FedState agencies only need to know the following contact information:
 - **SDT Help Desk (sdthelp@irs.gov):** for technical and SDT questions, account issues such as questions on a file name, problems with file transmissions, or a change to SDT account information. Remember to include the complete agency name and User ID (two digit state abbreviation and three digit agency code, e.g. MA901, NY911). (See Section 10 for Agency Codes)
- (3) **Set Fields:** The state/agencies **cannot** change the following fields and must return the following information to IRS via SDT (pre-approved CD's to Enterprise Computing Center-MTB). Refer to Section 11 for the file position for Exhibit 5A and Section 12 for the file position for Exhibit 5B.
 - **State Code** – Sections 11 and 12 Record Position 5-6
 - **Employer Identification Number (EIN)** – Sections 11 and 12 Record Position 7-15
 - **Document Locator Number (DLN)** – The number used by IRS to control the document as shown in Section 11 Record Position 16-29 and Section 12 Record Position 16-28
 - **Tax Period** – Section 11 Record Position 30-35; Section 12 Record Position 29-34
 - **Check Digit** – Section 11 Record Position 36-37; Section 12 Record Position 35-36
 - **Form Indicator** – **Section 11 Record Position 295; Section 12 Record Position 172. This indicator must be provided in order to identify the form the information applies to (Form 940, 1040 or 1041).**
 - **Cross Reference Number** – Section 11 Record Position 271-279; Section 12 Record Position 173-181
- (4) The FUTA Identification file records include a field for the State Reporting Number (SRN). The state numbers are an additional research tool to help certify the FUTA data. **DO NOT CERTIFY THE RECORD USING THE STATE NUMBER ONLY.** If there is no certification data for the EIN provided, return the record as a Zero Certification.
- (5) To ensure that the state programmer and project coordinator understand the record layouts, we have provided a core record layout and a descriptive explanation of each record layout. Although the numbering in the layouts appears to be inconsistent, the core record layout (Exhibits 5a thru 5d), represents the physical data address on the SDT record which begins with zero, while the descriptive record layouts (pages 16, 20-21, 22-25 and 52) refer to relative data positions.
- (6) States will return data in **fixed block format**.

Reminders (Cont.)

- (7) **If States/Agencies receive both a Form 940 record and a Schedule H for the same EIN,** they should provide IRS with the Form 940 (Form Indicator 1, Section 11 Record Position 295 and Section 12, Record Position 172) certification information. Return the Schedule H record as a Zero Certification record.
- (8) Exhibit 2 – Review States’ Information System and Manual Certification Request Contacts and report any changes to names, addresses, phone/fax etc. Send e-mails to Lynda Vincent or Michael Zambardino (see page 5).
- (9) **Exhibit 8 – IRS FUTA Processing Schedule – Adhering to this schedule would be greatly appreciated, due to limited processing timeframes. Processing the state certification data may not occur if the data is received after April 30, 2010. If for any reason you cannot make the January 31, 2010 deadline please e-mail Lynda Vincent or Michael Zambardino (see page 5) as soon as possible.**
- (10) **Section 12 – FUTA Certification Data:**
Rate Indicator - (Section 12 Record Position 156) - used when the state cannot certify the data during the data exchange between state and IRS. States should use the following criteria:
- States will enter Rate Indicator “1” when there are more than 4 experience rates assigned.
 - States will enter Rate Indicator “3” when the state cannot provide certification information because they cannot certify a prior year return or an early filed current year return on their database.
 - Otherwise, leave the Rate Indicator “blank”.
- (11) **Section 13 – Review Procedures – Use these procedures before submitting the FUTA Certification Data via SDT or encrypted CD (if pre-approved).**
- (12) **Section 14 – Manual Certification/Re-certification Request Processing – State agencies initiating amended certifications should prepare a Form 940C or a substitute form and mail to the appropriate SBSE Campus.**
- (13) State agencies can return their FUTA Certification data in one of two ways:
- Secure Data Transfer (SDT)
 - Encrypted CD (if approved) to Enterprise Computing Center-MTB
Instructions for CD submission can be found on page 7.

Reminders (Cont.)

(14) Instructions for encrypted CD (if pre-approved):

- Agencies must use WinZip 9.0 or greater, using 256 Bit 256 AES encryption for CD's
- Data is to be sent in fixed block and ASCII format
- Use a transmittal when submitting CD's (See Exhibit 1)
- The states will send the CD to:

Internal Revenue Service
Enterprise Computing Center-MTB
ATTENTION: Tape Library
250 Murall Drive
Kearneyville, WV 25430

- The CD must be password protected. The password must be mailed to Lynda Vincent **IN A SEPARATE MAILING THAN THE DATA**. Send the password to:

Internal Revenue Service
Annex II
Attn: Lynda Vincent, Mail Stop 9901
Cubicle #187
1007 West 12th Street
Ogden, UT 84404

NOTE: Due to time and mail delivery constraints, the password may be requested by phone or an e-mail from one of the IRS Headquarter Staff Analysts.

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*SBSE = Small Business/Self-Employed

Section 1. Overview of FUTA Certification Processing

- .01 The employer is subject to a payroll tax levied by the federal and state governments.
- .02 The employer is required to file unemployment tax reports with state agencies.
- .03 The Form 940, Employer's Annual Federal Unemployment Tax Return, is an annual return filed by employers to report taxable wages and pay the Federal Unemployment Tax. This return covers the period January 1 thru December 31, and is due to be filed on or before January 31 following the close of the calendar year.

Individuals with household employees (babysitters, housekeepers, etc) file Schedule H, Household Employment Tax with Form 1040, U.S. Individual Income Tax or Form 1041, U.S. Fiduciary Income Tax Return (for Estates and Trusts) to report Federal employment taxes (Social Security, Medicare, withheld Federal Income and Federal Unemployment (FUTA)).

- .04 In September, IRS creates a FUTA Identification Data File (See Exhibit 5a) of Form 940 or Schedule H filers to send to each state agency. As of September 1, 2007, the IRS no longer ships data on tape or cartridge. The data will be provided to the state via the IRS Secure Data Transfer System (SDT). Secure Data Transfer is a means of exchanging files electronically and allows your agency to receive your normal IRS FUTA data extracts via a secure file transfer.
- .05 The IRS distributes FUTA Identification Data file to the states via SDT in October.
 - The FUTA Identification file records include a field for the State Reporting Number. If the state is unable to match the data using the Employer Identification Number (EIN), it should try to match with the state reporting number, if provided.
 - The state agencies are required to provide the IRS via SDT with their FUTA Certification data (See Exhibit 5b) data by **January 31** of the following year.
 - In order to minimize the number of Recertification requests which come from the Internal Revenue Service or from the employer, the state agencies should review a sample of the records on their FUTA Certification file before returning it via SDT, or encrypted CD (if approved) to Enterprise Computing Center-MTB).
- .06 The IRS will run the state agencies' FUTA Certification data against the federal data to identify employers' records that show no discrepancies or possible discrepancies. IRS will transfer the discrepancy records to the FUTA domain located at the Enterprise Computing Center-Memphis (MEM).

Section 1. Overview of FUTA Certification Processing (Cont.)

- .07 The three IRS Small Business/Self-Employed (SBSE) campuses (Cincinnati, Memphis and Philadelphia) will access the records through the FUTA Case Processing (FCP) System. The FCP System is programmed to sort the data into the following categories:
- Zero Certification cases
 - Potential Adjustment Registers (PARS)
 - 4010C Letter – Proposed Increase to Tax
 - 4011C Letter – Proposed Decrease to Tax
- .08 Zero certifications are discrepancy records that show no taxable wages and no payments made to the state. IRS Campuses send these records back to the state agency for manual re-certification. The state agency returns all Zero Certification records requests to the IRS campus for further processing. See Exhibit 7 for the campus addresses.
- .09 Potential Adjustment Registers are discrepancy records that cannot be automatically determined for a proposed increase or decrease tax adjustment. Registers sent to tax examiners for a manual review for issuance of the appropriate letter (4010C, Proposed Increase to Tax or 4011C, Proposed Decrease to Tax).

Section 2. Background

The Federal Unemployment Tax Act (FUTA) provides for cooperation between state and federal governments in the establishment and administration of unemployment insurance. Under this dual system, the employer is subject to a payroll tax levied by the federal and state governments.

As a result, of the Federal Unemployment Tax Act (FUTA), IRS is responsible for receiving and processing the Form 940 and Schedule H. All revenue associated with these returns is turned over to the Department of Labor (DOL). DOL is responsible for dispensing the revenue deposited in the FUTA Trust Fund. DOL monitors the Unemployment Insurance systems for each state and can withhold funds from a state if it does not comply with Federal standards.

The taxpayer is allowed a maximum credit of 5.4% against the Federal tax of 6.2%, provided all payments were made to the state by the due date of the Form 940 or Schedule H. Payments received in the state after the due date are allowed 90% of the amount that would have been allowable as a credit, if the payments were made on or before the Form 940 or Schedule H due date.

Credit Reduction- If a state received a loan (advance) from the Federal Unemployment Account in order to be able to pay unemployment benefits; there can be an increase in the net federal tax paid by employers in that state.

States fall under the Credit Reduction criteria when they are unable to repay loans from the Federal Unemployment Fund. Because of this, the employers doing business in those states are required to pay an additional tax on their Form 940. This is done by a reduction of the allowable credit given for timely payments to the states.

Section 2. Background (Cont.)

The FUTA Certification Program is the method the IRS uses to verify with the states that the credit claimed on the Form 940 or Schedule H was actually paid into the states' unemployment funds.

Section 3. Purpose

This Publication provides instructions for the certification of state FUTA credits. Changes are made annually or as significant modifications warrant a revision. This revision covers the period beginning in **October 2009**.

Section 4. Protecting Confidentiality of Data

The state tax authorities are responsible for safeguarding the confidentiality of tax return data. The states agree to take all necessary precautions not only to prevent unauthorized disclosures, but also to prevent situations that might create the appearance of unauthorized disclosure of information about any taxpayer.

Section 5. General

- .01 The FUTA Identification Data file will include entities extracted from all Forms 940 and Schedules H that posted to IRS Business and Individual Master Files between October 1, 2008 and September 30, 2009. The data file potentially includes data from years 1999 thru 2008.
- .02 The data will be transmitted to all state agencies in October 2009 via Secure Data Transfer (SDT) System. States will receive notification in the "generic" e-mail box when the file is available in Tumbleweed. Data will remain for 10 days and then deleted for security reasons. Refer to page 3 for Incomplete or Unsuccessful File Transmission

NOTE: The words "State" or "State Agencies" include the employment agencies in the District of Columbia, Puerto Rico, and the Virgin Islands.

- .03 The file must be validity checked once received to determine if the data is readable. If the data cannot be read, contact HQ analysts Lynda Vincent or Michael Zambardino by e-mail (see page 5), so that a request will be issued to the state agency for a re-transmission.
 - a) **Timeliness:** The data should be compared with your employer accounts and returned to us by **January 31, 2010**. If you are unable to provide the certification data by the due date, contact HQ analysts Lynda Vincent or Michael Zambardino by e-mail (see page 4) to let them know when the data will be sent. This deadline is critical; any delay may cause adverse reactions from taxpayers because of delays in receiving the letters of proposed tax increase or decreases, any refunds for tax decreases, or bills for any tax, penalty, and interest, which is determined due. Exhibit 8 provides a general schedule for our FUTA Certification processing.

Section 5. General (Cont.)

- b) Your agency will be notified if the transmission is successful; however, if the records are bad or incomplete a re-transmission will be requested. The IRS will not correct any data sent to us from the state agencies. The IRS will request that the file be re-transmitted via SDT if the data is bad or incomplete.
 - c) You may separate the data by year to make your comparison; however, all records must be returned to us as one complete file in proper sequence.
 - 1. Return all records on the file(s) provided by IRS. If the taxpayers are not taxable to your state, return these records with zero in state taxable wages and experience rate fields.
 - 2. If you advise us that a taxpayer is exempt under Section 501(c)3, and our records show the taxpayer is not exempt, we will contact the taxpayer.
 - d) Prior years or early filed records that cannot be systemically certified must be returned on the certification record with the appropriate Rate Indicator Code. (See Section 12 Record Position 156).
- .04 It is necessary for states to post all payments for all four quarterly returns, plus any supplemental payments received, before certifying the credits. **Do not** cut off posting any sooner than three weeks prior to sending us the certification data.
- .05 Prior to certifying the data on the FUTA Identification Data file, it is critical that states use the first three Form 940 Quarterly Entity Extract files (See Section 9) to verify and post the Employer Identification Numbers (EIN), to their employer accounts (See Section 8 for details). Do not input any corrections from the fourth quarterly Entity extract file until after the certification match.
- .06 The data file IRS sends to the state agencies should be copied and retained for a period of one year. A backup copy of the FUTA Certification Data sent to IRS should be retained by the state agencies for one year. If IRS needs a replacement, we would request it within one year.
- .07 If any shipments to the states are necessary, IRS will use the names and addresses shown in Exhibit 2, States Information System and Manual Certification Request Contacts. In order to ensure delivery, this address must be a street address – **IT CANNOT BE A POST OFFICE BOX**. If any contact information is incorrect, please e-mail HQ analysts Lynda Vincent or Michael Zambardino (see page 5).
- .08 The FUTA Certification Data SDT transmissions, or encrypted CD's (if approved), will be validity checked once they have been received by the IRS for the content and format. If the data does not meet IRS specifications, IRS will request corrected or re-created replacement data in the specified format. The IRS will work with the state to perfect the transmission.

Section 6. Prior Year Certification Problems

The following were problems in the **Release 2007** exchange:

1. Data returned from the state agencies had payments posted in the wrong fields according to the Form Indicator entered. Most of the errors occurred with Schedule H payments input to the Form 940 payment fields.
 - Form Indicator 1 had payments posted in Schedule H fields
 - Form Indicator 2 or 3 had payments in both Form 940 and Schedule H fields.
2. Agencies are notified via the FTAListServ message board when the Annual FUTA Certifications are sent via SDT. The agencies have only **10 days** in which to download the data. Several states missed the deadline and to request a re-transmission
3. The number of records returned to IRS was either more or less than originally sent to the state agencies.
4. CD's received used an unacceptable encryption method or none at all.
5. Invalid payment fields containing letters or other non-numeric characters in the rightmost position.
6. Data returned past the January 31 deadline.

Section 7. Programming Conventions and Definitions

.01 Programming systems or equipment used by the state agency must adhere to the following conventions:

PROGRAMMING CONVENTIONS:

FUTA Certification Data Record	All files will now be fixed block
Unsigned Zone Decimal Fields	A numeric field in the records must be unsigned zoned decimal format.
Alpha Fields	All alpha fields are to be blank filled in the positions not containing significant data.
Numeric Fields	All numeric fields are to be zero (0) filled in the positions not containing significant data, except the State Reporting Number and Rate Indicator fields, which are blank filled.

DEFINITIONS:

Identification Data	The complete name and address, tax period, document locator number (number assigned to Form by IRS), employer identification number (EIN), and the federal taxable wages (single state employers only).
Special Character	Any character that is not a number, letter, or a blank
Blocked Records	Two or more records grouped together to form a block
Blocking Factor	The number of records grouped together to form a block
Record	A group of related fields of information treated as a unit.

.02 The FUTA certification data prescribed in the specifications should be fixed block, with five records per block (each record containing 326 characters – UNSIGNED ZONED DECIMAL).

Section 8. Employer Identification Number (EIN)

- .01 The EIN was selected as the number which could be used by all state agencies to match the federal data with the state accounts. The EIN is assigned uniformly by all our SBSE centers and validity checked for its authenticity before it will pass to our Business Master File (BMF). We recognize that human errors occur; we try to minimize these errors and correct them as soon as possible.
- .02 Corrections are forwarded to those states that are interested in the information on a quarterly basis (See Section 9). This data will normally arrive in the middle of the month following the end of a quarter.
 - a) Any state agency that finds more than one EIN has been assigned to the same employer should forward a copy of both records to the SBSE campus FUTA Coordinator (See Exhibit 7).
 - b) If the SBSE campus determines that an employer has more than one State Reporting Number (SRN), the campus will forward this information to the state on a Form 940B or substitute form.
- .03 The state agency should input the new EINs or corrections in a timely manner. Do not input the corrections for the fourth quarter until after the certification match is done.

Section 9. Quarterly EIN Update Data

- .01 The Quarterly Entity Update file will be transmitted to the states via the IRS SDT System the first month following the close of each quarter. The file contains data on newly assigned EINs or employers who have changed their name during the previous quarter. This data is referred to as the Quarterly EIN Update Data. To determine the type of change that has occurred, refer to Position 257-259 in the record element chart on the next page.

Name change records will have entries in the Former Name Control field. The name control consists of four alpha/numeric characters. The ampersand (&) and hyphen (-) are the only special characters allowed in the name control. The name control can have fewer than but no more than four characters. Blanks may be present only as the last two positions of the name control.

- .02 To ensure the state programmer and project coordinator understand the record layouts, we have provided a core record layout (See Exhibit 5c) and a chart shown on the next page providing a descriptive explanation of each record element. Although the numbering in these layouts appears to be inconsistent, the core layout represents the physical data address on the SDT record that begins with zero, while the descriptive record layout refers to relative data positions.

Section 9. Quarterly EIN Update Data (Cont.)

Record Position	Element Name	Entry
1-4	Record Character Count	Number of characters contained in the record (HEX) (01030000).
5-13	Employer Identification Number	The 9 numeric digits assigned to each employer.
14-21	Transaction Date	The date the entity change took place.
22-30	Cross Reference EIN	The number previously established. Alerts you that the employer used this number on a previous return. The number is being changed to the one shown in positions 5-13. This field will be zero filled when a EIN was not previously assigned to an employer.
31-34	Former Name Control	See page 15 of Section 9
35-46	ZIP Code	Twelve digit geographic code that identifies areas within U.S. or its possessions.
47-48	State Code	Two-digit alpha abbreviation for the state or possession where the employer shows business is located.
49-70	City	City where the employer shows business is located.
71-105	Street Address	Address where business receives mail.
106-140	First Name Line	Self-explanatory
141-175	Second Name Line	Self-explanatory - Blank filled if no name lines are present.
176-210	Third Name Line	Self-explanatory
211-245	Fourth Name Line	Self-explanatory
246-247	Check Digits	A two letter alpha code used by IRS in conjunction with the employer identification number as a self-checking or error detecting code.
248	Filing Requirements	“Y” in this field shows the presence of the F940 filing requirement.
249-252	Reserved	Blanks (effective 1 st Quarter in 2008)
253-256	Current Name Control	See page 15 of Section 9
257-259	Transaction Codes (TC)	Y's (yes) or N's (no) in this field indicate which TC initiated the extract. Position 257=New Account Position 258=EIN Change Position 259=Name Change

Section 10. Certification Requirements

- .01 FUTA Identification Data File (See Exhibit 5a)
- a) The file will be sent to the state agency for each employer who claimed a credit or liability on Form 940 or Schedule H for unemployment tax paid to the state. The data provides those elements needed to locate the employer's account. The FUTA Identification data will be transmitted to the states via the IRS SDT System.
 - b) The State Reporting Number (SRN) is shown in Record Positions 280 thru 294 of the FUTA Identification File in Section 11. **If the displayed SRN does not agree with your records, please enter the correct number in positions 157 – 171 of the FUTA Certification Record (See Section 12).**

NOTE: The state reporting number is provided as an additional research tool you can use to certify data on the FUTA Identification file. **DO NOT CERTIFY THE RECORD USING THE STATE REPORTING NUMBER ONLY.** If there is no certification data on the EIN provided, return the record as a Zero Certification.

- c) The state agency will compare the records on the file with their employer accounts and report the following to IRS by January 31:
 1. For each record located, provide:
 - (a) Total taxable state wages reported for each experience rate
 - (b) Experience rate(s) assigned by the state
 - (c) Total payments made to the state. Break this amount into three time periods for Form 940 filers and into two time periods for Form 1040 and 1041 filers. The Form Indicator is shown in Record Position 295 of the FUTA Identification File in Section 11.

NOTE: State agencies must enter these money fields correctly (i.e. for BMF records enter BMF payments and for IMF records enter IMF payments).

Forms 940 (Form Indicator 1):

- 1 – Payments made before 2/1
- 2 – Payments made 2/1 thru 2/10
- 3 – Payments made after 2/10

Schedule H (Form Indicator 2 & 3):

- 1 – Payments made on or before 4/15
- 2 – Payments made after 4/15

NOTE: If returning data on CD's, states should enter the number of certified state records on line A (matched records) of the Certification transmittal (Exhibit 1).

2. Indicate each record requiring manual verification; (Enter Rate Indicator "1" or "3" in position 156). Enter a "1" to indicate more than four experience rates are assigned. Enter a "3" if the information is a prior year or early filed current year record and cannot be certified during the FUTA data exchange.

NOTE: CD's only. If returning CD's, states should enter the number of state records meeting the criteria for this item on line B of the Certification transmittal (Exhibit 1).

Section 10. Certification Requirements (Cont.)

- .03 The state agencies will return their FUTA Certification data via the IRS SDT System (return pre-approved CD's to Enterprise Computing Center-MTB). (See page 7 for CD instructions)
- .04 The data specifications in the following sections must be adhered to without deviations. If your agency cannot adhere to the specifications, contact HQ analysts Lynda Vincent or Michael Zambardino by e-mail (see page 5) immediately.

Section 11. Identification Data Records

- .01 The FUTA Identification Data Files will be transmitted to the states via the IRS Secure Data Transfer System. The files are furnished to the 50 states, District of Columbia, Puerto Rico, and the Virgin Islands. There are 28 records to a block.

To ensure that the state programmer and project coordinator understand the record layouts, we have provided a core record layout (See Exhibit 5a) and a chart on the next page providing a descriptive explanation of each record element. Although the numbering in the layouts appears to be inconsistent, the core layout represents the physical data address on the SDT transmission record, while the descriptive record layout on the following page refers to relative data positions.

Section 11. Identification Data Records (Cont.)

Record Position	Element Name	Entry
53-64	ZIP Code	ZIP Code shown on Form
65-66	State	State shown in address on Form 940 or Schedule H.
67-91	City	City shown in address on Form 940 or Schedule H.
92-126	Street Address	Address shown on Form 940 or Schedule H
127-161	Name, First Line	Self-explanatory
162-196	Name, Second Line	Self-explanatory - Blank filled if no second name line is present.
197-231	Name, Third Line	Self-explanatory - Blank filled if no third name line is present.
232-266	Name, Fourth Line	Self-explanatory - Blank filled if no fourth name line is present.
267-270	Name Control	First four letters of the company name.
271-279	Cross Reference EIN	The EIN previously assigned to the employer.
280-294	State Reporting Number	The State Reporting Number as shown on the state's prior year certification data file.
295	Form Indicators	Form 940 = 1 Form 1041 = 2 Form 1040 = 3

Section 12. FUTA Certification Data Record

- .01 The SDT specifications (or CD) outlined in these instructions prescribes the required format and content of the records to be included in the file, but not the method to be used in their preparation.
- .02 An acceptable transmission will contain the following:
 - CD- A series of employer "Certification" records
 - SDT - ASCII Format using the record layout provided
- .03 The state agency will compare the records on the FUTA Identification Data file with their employer accounts. ALL RECORDS PRESENT ON THE FUTA IDENTIFICATION DATA FILE MUST BE INCLUDED ON THE SDT FUTA CERTIFICATION TRANSMISSION OR PRE-APPROVED CD.

Section 12. FUTA Certification Data Record (Cont.)

Fixed length record; fixed block (See Exhibit 5b).

To ensure that the state programmer and project coordinator understand the record layouts, we have provided a core record layout and a brief descriptive explanation of each record element. Although numbering in these layouts appears to be inconsistent, the core record layout represents the physical data address for your transmission beginning with zero, while the descriptive record layout below refers to relative data positions.

NOTE: All money fields must be dollars and cents, right justified, zero filled and unsigned zone decimals.

FUTA CERTIFICATION DATA RECORD

Record Position	Element Name	Entry
1-4	Reserved	Character format (e.g. blank)
5-6	State Code	Enter official two letter alpha code.
7-15	EIN	Enter 9 numeric characters assigned by IRS. Do not include hyphen.
16-28	Document Locator Number	Enter FIRST 13 digits of the 14 digits assigned by IRS.
29-34	Tax Period	Enter six numeric digits of the appropriate year (200612, 200712)
35-36	Check Digit	Enter two letter alpha codes furnished by IRS.
37-49	State Taxable Wages 1	Enter wages determined to be taxable (right justify and zero fill). If a return was not filed or more than 4 experience rates were assigned, fill the field with zeros (F0).
50	Exception Indicator	F0 or optional use of a F1 indicator. Note: There is no other valid literal that can be used in this position. The state agency will enter F1 to identify states with a state wage base of \$7,000.

Section 12. FUTA Certification Data Record (Cont.)

Record Position	Element Name	Entry
51-56	Experience Rate 1	<p>Enter rate assigned by state. If more than four rates assigned, zero fill the fields in positions 37 through 155 and enter a "1" in position 156. If no return filed, zero-fill the fields in positions 37 to 155 and blank fill position 156.</p> <p>NOTE 1: If an employer <u>has not</u> filed a return, do not enter an experience rate for any period.</p> <p>NOTE 2: The experience rate must contain 6 decimal positions (right justified); therefore, enter zeros to fill any blank character position, e.g. 3% or 3.7% should read 030000 and 037000, respectively.</p> <p>NOTE 3: Whenever a record is located and data is furnished in positions 37 through 56, wages must be entered for the applicable state experience rate and position 156 must be blank.</p> <p>NOTE 4: Do not enter experience rate without entering the corresponding wages.</p>
57- 69	State Taxable Wages 2	<p>Enter wages determined to be taxable <u>provided</u> a different wage and experience rate is assigned. Right justify and zero fill. If same experience rate, then wages can be combined in first wage field, and this field filled with zeros.</p>

Section 12. FUTA Certification Data Record (Cont.)

Record Position	Element Name	Entry
70	Unity of Enterprise	<p>Applicable to the state of California only. (California uses one state account number for various businesses while IRS uses an EIN for each separate type of business).</p> <ul style="list-style-type: none"> • Enter a "9" on the California record ONLY when more than one EIN is involved. • Enter a zero if the California record does not involve more than one EIN. <p>All other states will enter a zero in this field.</p>
71-76	Experience Rate 2	Enter the rate assigned only if it is different from positions 51-56 otherwise fill with zeros.
77-89	State Taxable Wages 3	Enter only when 3 and/or 4 different experience rates were assigned with wages paid. Refer to "State Taxable Wages 2" above.
90	Zero	F0
91-96	Experience Rate 3	Enter only when 3 and/or 4 different experience rates were assigned with wages paid. Refer to "State Experience Rate 1 and 2" above for details.
97-109	State Taxable Wages 4	Enter only when 4 different experience rates were assigned with wages paid.
110	Zero	F0
111-116	Experience Rate 4	Enter only when 4 different experience rates were assigned with wages paid. See details above for format.
117-129	Sum of <u>Form 940</u> Payments prior to 2/1	Enter the sum of payments before 2/1; if no payments made, fill with zeroes.
130-142	Sum of <u>Form 940</u> Payments 2/1 thru 2/10	Enter sum of payments made from 2/1 thru 2/10; if no payments were made, fill with zeroes.
143-155	Sum of <u>Form 940</u> Payments after 2/10	Enter sum of payments after 2/10, if no payments were made, fill with zeroes.

Section 12. FUTA Certification Data Record (Cont.)

Record Position	Element Name	Entry
156	Rate Indicator	Enter a "1" if more than four experience rates are assigned. Enter a "3" if the information is a prior year or early filed current year record and cannot be systemically certified. If neither "1" nor "3" applies, "blank" fill the field.
157-171	State Reporting Number	Enter the SRN assigned by your state. LEFT JUSTIFY AND BLANK FILL.
172	Form Indicator	Copied from position 295 of the FUTA Identification File Record.
173-181	Cross Reference Number	Copied from positions 271 - 279 of the FUTA Identification File Record.
182-194	Sum of <u>Schedule H Payments</u> 4-15 or Prior	Enter the sum of payments made 4/15 or prior; if no payment made, fill with zeros.
195-207	Sum of <u>Schedule H Payments</u> After 4-15	Enter the sum of payments made after 4/15, if no payments made or unable to determine payment, fill with zeros.
208-326		Zero fill.

- .04 Form 940C must be completed by the state agency when the Rate Indicator (Record Position 156) "1" (more than four experience rates are assigned) or "3" (prior year or early filed current year record that cannot be certified systemically) is entered. The FUTA Certification Data File generated by the state will contain a certification record for the employer in question. The data required in record positions 1 thru 36 is to be entered and a "1" or "3" is to be entered in Position 156. The Form 940C will be sent to the appropriate SBSE campus (See Exhibit 6) to be input onto the FUTA Case Processing (FCP) systems' 940C file.

NOTE: State agencies may order a supply of Forms 940C directly from the IRS Distribution Centers by calling 1-800-829-3676.

- .05 The records on the SDT data file (or pre-approved CD) must be in fixed length format and in sequence according to the EIN. Care must be taken to copy, without error, the EIN, Check Digits, State Code, and Form Indicator furnished by IRS; the data is unusable if it does not contain these items without error.
- .06 For purposes of determining timely payments, we request that you use the date payments were received by your agency, not the date they were deposited or posted to your database. This will prevent payments made on or before the proper due date appearing to be late.

Section 13. Review Procedures

After the FUTA Certification Data has been prepared and before transmission or shipment, the state should review the quality of the data provided. This review will minimize the number of recertification requests received from the IRS campuses.

The following review procedures should be followed:

1. Print two copies of the first 50 Zero Certification records (records where the total state wages are zero) and of the first 50 Non-Zero Certification records (records where the total state wages are other than zero). Verify the format and components of the records against the specifications in this Publication.
2. Using the EIN, request manual certification of these records from your appropriate state function. Compare the manual certifications with the print of the computer certifications to verify the data is the same. Remember the state reporting number provided is an additional research tool to help find the certification data for the EIN.
3. When the results of these reviews are satisfactory, transmit to the IRS via SDT (or ship pre-approved CD to Enterprise Computing Center-MTB). Save the results of the reviews for future reference.

NOTE: Implementing these review procedures will identify problems at a point where they can easily be corrected before transmitting or shipping.

Section 14. Manual Certification/Recertification Requests

- .01 When the SBSE campuses determine they need a recertification, (except for Zero Certs); they will prepare a request on a Form 940B or substitute form.
 - a) The campuses will send manual requests to the addresses shown in Exhibit 2, Manual Certification Contact/Addresses.
 - b) States should work these requests as quickly as possible. Many of these may have statute deadlines or other problems that require expedite handling. If you cannot research and return these requests within 60 days, contact the SBSE campus FUTA coordinator.

- .02 State agencies should prepare supplemental and/or amended certifications on Forms 940C or a substitute form and send to the IRS SBSE campus for your state, (See Exhibit 7). Clearly mark each form SUPPLEMENTAL or AMENDED. The forms must show a complete record of the account including any data previously provided to the IRS manually, by CD or SDT transmission and should be marked ORIGINAL DATA, AMENDED DATA, OR SUPPLEMENTAL DATA.
 - a) State agencies will initiate supplemental certifications when there is activity on accounts previously certified to the IRS.
 - b) State agencies will initiate amended certifications whenever delinquent returns are secured by the state agency through an audit or delinquency investigation and there is a possibility that no federal return was filed.

Section 14. Manual Certification/Recertification Requests (Cont.)

.03 The state agency and the SBSE campus can make an agreement to enable the SBSE campus to accept the employers' proof of credit without having to suspend the case 45 days for state recertification. If an agreement is not made,

- a) If the employer returns photocopies of canceled checks or other pertinent data the campus will:
 - 1) Prepare a Form 940B.
 - 2) Photocopy all data returned by the employer.
 - 3) Send Form 940B and attachments to the state agency.
 - 4) Suspend the photocopied data and a copy of the Form 940B for 45 days.
- b) If a reply is not received from the state agency within 45 days, the IRS campus will accept the employer's proof of credit and make the necessary correction.

.04 The method used by IRS to assign an Employer Identification Number (EIN) is as follows:

- a) Every employer who is required to file a Business Federal Tax return or who pays wages to one or more employees must be assigned an EIN.
- b) When a Form SS-4 (Application for an EIN) is received, research to determine if a new number should be assigned. When a taxpayer opens a new business or changes the name of his business, he must notify the IRS.
- c) When a new number is assigned, IRS sends a letter to the taxpayer providing the new number. The taxpayer should:
 - 1) Keep a copy of the letter as a permanent record.
 - 2) Use the number and name exactly as shown on the letter.
 - 3) Use this number on all tax payments and tax related correspondence or documents.

Any variation used when filing tax returns, making FTD payments or subsequent payments may result in improper or delayed posting of payments to an account and/or the assignment of more than one EIN.

- d) Only one number may be assigned to an employer as long as the type of organization does not change.

If the employer moves the business to a new location, or operates two or more businesses, still only one number is assigned. For example, John Smith who operates a jewelry store in California and a department store in New York needs only one EIN as long as he is the proprietor of both businesses. However, if Mr. Smith sells his department store the new owner would have to apply for a new EIN if he had not been previously assigned one (even if the trade name remains the same).

- e) A number assigned to one type of organization may not be used by another. For example, if an EIN is assigned to a sole proprietor and the proprietor decides to incorporate the business, a new number must be assigned to the corporation. If a partnership changes to a sole proprietor, once again there has been a change to an organization and a new number is needed.

Section 14. Manual Certification/Recertification Requests (Cont.)

- f) Assigning Employer Identification Numbers:
 The types of organizations receiving EINs are partnerships, sole proprietorships, corporations, trusts, estates, governmental and non-profit organizations. The EINs are assigned in the legal name of the organization. For example:

Individual	Owner's full name (Proprietor)
Corporation	Corporate name
Partnership	Full name of all partners
Estate	Name of the decedent
Trust	Name of maker or grantor of trust

- .05 A new EIN is assigned, if there is a change in ownership. For example:

Individual owner to partnership
Individual owner to corporation
Individual owner to another individual owner
Partnership to individual owner
Partnership to corporation
Corporation to individual owner
Corporation to partnership
Bankruptcy Receivership

- .06 The original EIN can be retained in the following organizational changes:
- a) Corporation – When the structure of the corporation remains the same. For example, if the corporate charter has been amended to show a name change only, the corporate structure is not changing.
 - b) Individual – When the name or trade name is changed without a change of ownership, only one number is needed regardless of the number of businesses owned.
 - c) Partnership – Two or more partners in a business enterprise. Individuals, corporations, trusts, estates and partnerships may be partners within a partnership.

- .07 State agencies must be careful to transfer the EIN when transferring credit from one state account number to another. If a partnership converts to a corporation in mid-year, two Forms 940 will be filed, one for the partnership and one for the corporation. If the state credits for the partnership are transferred to the corporation, then the EIN for the partnership must be transferred with the respective money amounts for this one year. The partnership number may be deleted after certification has been completed.

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Section 16: EXHIBITS

Exhibit 1: Transmittal for CD's sent to Enterprise Computing Center-MTB

NOTE: If special permission is given to return an encrypted CD, use this transmittal to return the CD. This section will be removed from next year's publication as it will no longer be required.

Serial Number of State CD's Sent To Enterprise Computing Center-MTB _____	
Volume of FUTA Identification Records (This must show the volume of records Enterprise Computing Center-MTB sent to the states on the FUTA Identification Data File) _____	
Volume:	
A. Certified Records returned to MTB _____	Note: Certified records (A), plus Non-Certified records with indicator of "1" or "3" (B), plus Zero Cert records (C), should equal total number of identification records returned to Enterprise Computing Center-MTB. After Enterprise Computing Center-MTB processes all Non-Certified and Zero Cert records (B and C), these records will be returned to the State agency for manual certification from the SBSE campuses or employers.
B. Non-Certified Records returned - Rate Indicator of "1" or "3" (PAR Records) _____	
C. Zero Cert Records _____	
D. Total Identification Records Returned to Enterprise Computing Center-MTB. (This total must agree with the number of FUTA Identification Records shown in the first box above.) _____	
Routing/Remarks	State Agency
To: Internal Revenue Service Enterprise Computing Center-MTB 250 Murall Drive Kearneysville, WV 25430	From:
_____ Signature of Releasing Official	_____ Title
_____ Date Released	

Transmittal of State FUTA Certification

Exhibit 2:

STATES' INFORMATION SYSTEM AND MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
ALABAMA	Rhonda Surratt AL Unemployment Commission Department of Industrial Relations Tape Library 649 Monroe St. Room 3205 Montgomery, AL 36131 rhonda.surratt@dir.alabama.gov	Charlotte Lackey AL Unemployment Commission Supervisor, Dept. of Industrial Relations Audit & Cashiering Room 4207 649 Monroe St. Montgomery, AL 36131 charlotte.lackey@dir.alabama.gov
ALASKA	Gina Delrosario AK Employment Security Division - DPL 1111 W. 8th Street Room 112 Juneau, AK 99802	Karen Ford AK Employment Security Division Accounts & Contributions PO Box 25509 1111 West 8th St. Room 203 Juneau, AK 99801-5509
ARIZONA	Mario Anzalotti, UT Supervisor AZ Dept. of Economic Security Employment Administration 1789 W. Jefferson St. 2 nd Floor SE Phoenix, AZ 85007 602-364-4461 602-542-5908 fax MAnzalotti@azdes.gov	Frank Caruso Custodian of Records AZ Dept. of Economic Security 4000 N. Central Ave. Suite 500 Phoenix AZ 85012 602-771-3695 602-532-5536 fax FCaruso@azdes.gov
ARKANSAS	Earnest Sweat AR Dept. Of Workforce Services #2 Capitol Mall Room 543 Little Rock, AR 72201 earnest.sweat@arkansas.gov	Judy Thompson AR Dept of Workforce Service #2 Capitol Mall Little Rock, AR 72201 210-682-3253 Judy.Thompson@arkansas.gov

Exhibit 2 (Cont.):

STATES' INFORMATION SYSTEM AND MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
CALIFORNIA	CA Employment Development Dept. MIC13 FUTA/SDI Section 800 Capital Mall Sacramento, CA 95814	CA Employment Development Dept. Attn: Special Processes Group MIC 13 800 Capital Mall Sacramento, CA 95814
COLORADO	Richard Steving CO Dept of Revenue 1375 Sherman St. Rm 323 Denver, CO 80261 303-205-8334 rsteving@spike.dor.state.co.us	Neal Jorgensen CO Dept. of Employment & Training Business Analyst 1515 Arapahoe St. Ste 200 Denver, CO 80202 303-318-8347 Neal.Jorgensen@state.co.us
CONNECTICUT	Michael Robillard Dept. of INFO TECH CT Employment Security Division ATTN: DOL Computer Operations 101 East River Drive East Hartford, CT 06108 Michael.Robillard@ct.gov	Theresa Wells CT DOL CT Employment Security Division Supv. Cashiers Unit 200 Folly Brook Blvd. Wethersfield, CT 06109 Theresa.Wells@ct.gov

Exhibit 2 (Cont.):

STATES' INFORMATION SYSTEM AND MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
DELAWARE	Heather Comstock IT Manager DE Div. of Unemployment Insurance 4425 North Market Street Wilmington, DE 19802 Heather.Comstock@state.de.us	Karen Pasquale Administrator DE Div. of Unemployment Insurance PO Box 9950 Wilmington, DE 19809 Karen.Pasquale@state.de.us
DISTRICT OF COLUMBIA	Michal Cunningham Dept of Employment Services OIT Deputy Director 609 H Street NE Ste 200 Washington, DC 20002 202-698-5800 202-698-4815 fax michal.cunningham@dc.gov	Bobby Tucker DC Dept of Employment Security Div. of Unemployment Insurance Tax 3 rd Floor Room 362 609 H Street NE Washington, DC 20001 bobby.tucker@dc.gov
FLORIDA	Michelle Prather FL Bureau of Compensation Department of Revenue 5050 W Tennessee St. Tallahassee, FL 32399 pratherm@dor.state.fl.us	Lindsay Griner FL Bureau of Compensation Dept. of Revenue Unemployment Tax Dept 5050 W Tennessee St. Tallahassee, FL 32399 850-698-4299 grinerl@dor.state.fl.us
GEORGIA	Jeff Flynn GA Dept. of Labor Programmer Analyst 2 223 Courtland St NE Suite 223 Atlanta, GA 30303-1777 Jeff.Flynn@state.ga.us	Corine Jones/Brenda Gordon GA Dept of Labor 148 Andrew Young International Blvd NE Suite 225 Atlanta, GA 30303-1751 Brenda.Gordon@state.ga.us

Exhibit 2 (Cont.):

STATES' INFORMATION SYSTEM AND MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
HAWAII	Chin-lan Tsai ITS Supervisor HI Dept of Labor & Industrial Relations 830 Punchbowl St. Room 115 Honolulu, HI 96813 808-586-9052 chin-lan.tsai@hawaii.gov	Anne Eustaquio Program Specialist HI Dept of Labor & Industrial Relations 830 Puchbowl St Rm 325 Honolulu, HI 96813 808-586-9076 Anne.E.Perreira-Eustaquio@hawaii.gov
IDAHO	Lee Nussgen Sr. Tax Rep. ID Dept. of Commerce & Labor 317 Main St. Boise, ID 83735 208-332-3570 ext 3450 LeElla.Nussgen@labor.idaho.gov	Elynn Claflin Technical Records Spec. II ID Dept. of Commerce & Labor 317 Main St. Boise, ID 83735 eclaflin@labor.idaho.gov
ILLINOIS	William Schneider Public Service Administrator IL Dept. of Employment Security 33 S State St. Chicago, IL 60603 William.Schneider@illinois.gov	Rosemary Burton Public Service Administrator IL Dept. of Employment Security 33 S State St. Chicago, IL 60603 312-793-4351 fax Rosemary.Burton@illinois.gov
INDIANA	IN Department of Workforce Development Attn: Elaine McNeely 10 N. Senate Avenue SE 204 Indianapolis, IN 46204 800-891-6499	Same as IT Contact

Exhibit 2 (Cont.):

STATES' INFORMATION SYSTEM AND MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
IOWA	Steve Hansen IA Workforce Development Information Technology 1000 E. Grand Ave. Des Moines, IA 50319 Steve.Hansen@lwd.iowa.gov	Vicky Clarkson UI Tax Bureau IA Workforce Development 1000 E. Grand Ave. Des Moines, IA 50319-0209 Vicki.clarkson@lwd.iowa.gov
KANSAS	Carol Seaman KS Dept. of Human Resources Division of Employment Security 1309 S. W. Topeka Blvd. Topeka, KS 66603 Carol.Seaman@dol.ks.gov	Ronda Dieker KS DOL Records Manager 1309 SW Topeka Blvd. Topeka, KS 66612 784-368-8313 785-291-3649 fax Ronda.Dieker@dol.ks.gov
KENTUCKY	Becky Poling Division of Software Engineering Commonwealth Office of Technology KY Div. of Unemployment Insurance 100 Fair Oaks Lane Frankfort, KY 40601-1108 502-564-6328 502-564-6855 fax Becky.Poling@ky.gov	John Coleman Branch Manager KY Div. of Unemployment Insurance PO Box 948 Frankfort, KY 40621-0948 JohnP.Coleman@ky.gov

Exhibit 2 (Cont.):

STATES' INFORMATION SYSTEM AND MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
LOUISIANA	Raj Jindal LA Office of Employment Security Data Processing 1001 N. 23 rd St. Baton Rouge, LA 70804	Cindy Smith, Tax Chief Karen Salvant LA Employment Security Division 1001 N 23 rd St. Baton Rouge, LA 70804 Csmith1@lwc.la.gov
MAINE	Darcy J Coffin Dept of Administrative & Financial Services Office of Information Technology Maine Dept of Labor 105 State Office Station Augusta, ME 04333-0103 Darcy.J.Coffin@Maine.gov	Mayrene Crane Team Leader Maine Dept of Labor Bureau of Unemployment Compensation 47 State House Station Augusta, ME 04333-0047 Mayrene.Crane@maine.gov
MARYLAND	Cynthia Leo Supervisor Accts Receivable Unit MD Div. of Unemployment Insurance 1100 N. Eutaw St. Room 414 Baltimore, MD 21201 410-767-2893 cleo@dlr.state.md.us	Monica Douglass MD Dept of Labor Licensing & Regulation Chief of Accounting & Fund Mgmt 1100 N. Eutaw St. Rm 416 Baltimore, MD 21201 410-767-2667 410-767-2501 fax mdouglass@dlr.state.md.us

Exhibit 2 (Cont.):

STATES' INFORMATION SYSTEM AND MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
MASSACHUSETTS	Gary Lariviere System Analysis IT Revenue System Project Leader MA Div. of Unemployment Assistance 19 Staniford St. Boston, MA 02114 GLariviere@detma.gov	Diane Fogarty MA Div. of Unemployment Assistance 19 Staniford St. Boston, MA 02114 DFogarty@detma.org
MICHIGAN	Linda Kalinowski Tax System Support, Mgr MI Unemployment Insurance Agency 3024 W Grand Blvd Suite 11-450 Detroit, MI 48202 kalinowskidam@michigan.gov	Rosario Pacis Tax Office Manager MI Unemployment Insurance Agency 3024 W Grand Blvd Suite 11- 500 Detroit, MI 48202 PacisRosarioN@michigan.gov
MINNESOTA	Helen Korman UI Projects Director MN Dept of Employment & Economic Dev 1 st National Bank Building 332 Minnesota St Suite E200 St. Paul, MN 55101 Helen.Korman@state.mn.us	Karen Seppman FUTA Coordinator MN Dept of Employment & Economic Dev 1 st National Bank Building 332 Minnesota St Suite E200 St. Paul, MN 55101 KSEPPMAN@state.mn.us
MISSISSIPPI	MS Dept. of Employment Security ATTN: Randy Stacy 1235 Echelon Parkway Jackson, MS 39213 jstacy@mdes.ms.gov	Marlene Lyford MS Dept. of Employment Security PO Box 22781 Jackson, MS 39225 mlyford@mdes.ms.gov

Exhibit 2 (Cont.):

STATES' INFORMATION SYSTEM AND MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
MISSOURI	Clarine Hart Federal/State Coordinator MO Dept of Labor & Industrial Relations Div. of Employment Security 421 E. Dunklin Jefferson City, MO 65101 573-751-9705 fax Clarine.Hart@dolir.mo.gov	Same as IT Contact
MONTANA	Paul Otto MT Dept. of Labor & Industry PO Box 8020 Helena, MT 59604-8020 406-444-5638 406-444-2699 fax potto@mt.gov	Annette Rinehart Supr Contributions Bureau MT Dept of Labor & Industry 1327 Lockey 4th Flr Helena, MT 59604 406-444-4646 406-444-0629 fax arinehart@mt.gov
NEBRASKA	Doug Nelson Office of Information Technology NE Dept of Labor 550 South 16 th Street Lincoln, NE 68508 402-471-9866 402-471-9872 fax doug.nelson@ne.gov	Ardyce Fuhrman Division of Employment NE Workforce Development 550 16 th St PO Box 94600 Lincoln, NE 68509 afuhrman@dol.state.ne.us
NEVADA	Mary Bachmann NV DETR/Employment Security Dept 500 E. Third St Carson City, NV 89713 mcbachmann@nvdestr.org	Bart Higgenbottom NV DETR/Employment Security Dept 500 E. Third St. Carson City, NV 89713 blhiggenbottom@nvdestr.org

Exhibit 2 (Cont.):

STATES' INFORMATION SYSTEM AND MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
NEW HAMPSHIRE	Marilyn Sokul Production Control NH Dept. of Employment Security 32 S. Main St. Concord, NH 03301	Lynn Leslie Tax Unit Supervisor NH Dept. of Employment Security 32 S. Main St. Concord, NH 03301 lynn.e.leslie@nhes.nh.gov
NEW JERSEY	Robert Schisler NJ Dept. of Labor and Workforce Development Div. of Information Technology NJ Labor Building John Fitch Plaza 2 nd Floor Trenton, NJ 08625 Robert.Schisler@dol.state.nj.us	Anna Saley Div. of Employer Accounts NJ Dept of Labor & Workforce DOL Labor & Industry Bldg 9 th Floor – Office Audits PO Box 910 Trenton, NJ 08625 Anna.Saley@dol.state.nj.us
NEW MEXICO	John Marquez NM Dept of Workforce Solutions 401 Broadway NE Albuquerque, NM 87102 505-841-8668 JMarquez@state.nm.us	Willard Hunter NM Dept of Workforce Solutions Supervisor Experience Rating Section 401 Broadway NE PO Box 2281 505-841-8563 Albuquerque, NM 87103 WHunter@state.nm.us

Exhibit 2 (Cont.):

STATES' INFORMATION SYSTEM AND MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
NEW YORK	Kirby Lutz Office of Technology NY Unemployment Insurance Div. Building 12 Room 172 State Office Bldg. Campus For Scheduling Unit Albany, NY 12240 oft.dl.dc.campus.prod.ctrl	Kathleen DeRosa*** Supervisor of Employer Accts NY Employment Insurance Div State Office Building Campus Bldg.12 Room 332 Albany, NY 12240 518-485-8602 fax USAKLD@Labor.State.NY.US
NORTH CAROLINA	Kevin Fallon NC Employment Security Commission 700 Wade Ave. Raleigh, NC 27605 Kevin.Fallon@ncmail.net	Kevin Measley NC Employment Security Commission PO Box 26504 Raleigh, NC 27611 919-707-1462 Kevin.Measley@ncmail.net
NORTH DAKOTA	Dave Gathman Job Service North Dakota 1000 East Divide Ave. Bismarck, ND 58506-5507 dgathman@state.nd.us	Deb Harter Job Service North Dakota PO Box 5507 Bismarck, ND 58506-5507 dmharter@state.nd.us

***Calls to NY Employment Insurance Division for certifications will depend on the first two digits of the NY Reporting Number.

05-13 Tom Rusnica	518-457-1112	51-68 Maureen Miller.	518-457-8280
14-32 Margaret Deyoe	518-457-5348	69-85 Michael Mooney	518-457-1909
33-41 Michele Krupitza	518-402-4634	and 89	
45-50 Kevin Pope	518-457-5649	86-88, Rick Backaus	518-457-1090
Ginger Hyatt	518-457-3568	90, 93	
		and 04	

Exhibit 2 (Cont.):

STATES' INFORMATION SYSTEM AND MANUAL CERTIFICATION REQUEST CONTACTS

OHIO	<p>John Suminski ODJFS/OIS Information & Application Ohio Dept of Job and Family Services 4200 E 5th Ave Columbus, OH 43219 john.suminski@jfs.ohio.gov</p>	<p>Byron Archer/Jim Durbin ODJFS –UC Tax Operations Dept of Job & Family Services 4020 E Fifth Ave Columbus, OH 43219 byron.archer@jfs.ohio.gov james.durbin@jfs.ohio.gov</p>
OKLAHOMA	<p>Mike Evans OK Employment Security Commission Will Rogers Memorial Bldg. Rm 314 2401 N. Lincoln Oklahoma City, OK 73105-4495</p>	<p>Mary Casey OK Employment Security Commission Will Rogers Memorial Bldg. Rm 400 2401 N. Lincoln Oklahoma City, OK 73105-4495</p>
OREGON	<p>Keith Williams OR Employment Department 875 Union St. NE Salem, OR 97311-0030 Keith.M.Williams@state.or.us</p>	<p>Par Anderson OR Employment Department 875 Union St. NE Salem, OR 97311-0030 Andrs.PR@gw.state.or.us</p>
PENNSYLVANIA	<p>Elizabeth Parker Office of Information Technology PA Labor & Industry Building 3rd Floor East 651 Boas St Harrisburg, PA 17121 eparker@state.pa.us</p>	<p>Collette Runkle, Manager PA Registration & Document Management Office of UC Tax Services 908 Labor & Industry Bldg 651 Boas St Harrisburg, PA 17121 crunkle@state.pa.us</p>

Exhibit 2 (Cont.):

STATES' INFORMATION SYSTEM AND MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
PUERTO RICO	Radamez Lamenza PR Bureau of Employment Security 505 Avenida Munoz Rivera Tax Division 12 th Floor San Juan, Puerto Rico 787-763-2027 rlamenza@dtrh.gobierno.pr	copy any e-mail to: Maria LaSanta malasanta@dtrh.gobierno.pr Same as IT Contact
RHODE ISLAND	Anthony Marine RI Dept of Labor and Training 1511 Pontiac Ave Cranston, RI 02920 amarine@dlt.ri.gov	Luisa A Finelli Div of Taxation RI Dept of Labor and Training Employer Tax Section 1 Capitol Hill Providence, RI 02908-5829 LFinelli@tax.state.ri.us
SOUTH CAROLINA	Robert Amick SC Employment Security Commission PO Box 995 1550 Gadsden St Columbia, SC 29202 ramick@sces.org	Susan Long SC Employment Security Commission PO Box 995 1550 Gadsden St Columbia, SC 29202 slong@sces.org
SOUTH DAKOTA	Teri Zerr Assistant Tax Administrator SD DOL/UI Tax 420 S Roosevelt Aberdeen, SD 57401 Teri.zerr@state.sd.us	Mike Buske Field Service Chief SD DOL PO Box 4730 Aberdeen, SD 57402-4730

Exhibit 2 (Cont.):

STATES' INFORMATION SYSTEM AND MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
TENNESSEE	Joy Grooms TN Information Technology Division 220 French Landing Drive Nashville, TN 37243-1002 Joy.Grooms@tn.gov	Cindy Gallaher TN Dept. Technology Division 220 French Landing Dr 3 B Nashville, TN 37243-1002 615-253-6189 Cindy.Gallaher@tn.gov
TEXAS	Joni Tollett AD&M Tax Manager Texas Workforce Commission 101 E. 15 th St. Room 0130 Austin, TX 78778 Joni.tollett@twc.state.tx.us	Alma Sanchez Administrative Assistance Texas Workforce Commission Refunds & Compliance Unit 101 E. 15th St. Room 504 Austin, TX 78778 Alma.sanchez@twc.state.tx.us
UTAH	Sherrie St. John UT Dept. of Workforce Services Employer Accounts 140 East 300 S Salt Lake City, UT 84111 ssjohn@utah.gov	Sherrie St. John UT Dept. of Workforce Services Insurance Specialist P.O. Box 45288 Salt Lake City, UT 84145-0288 801-526-9390 801-526-9377 fax ssjohn@utah.gov
VERMONT	Patrick McCabe VT Dept. of Employment & Training 5 Green Mountain Dr Montpelier, VT 05602 802-828-4243 802-828-4248 fax Patrick.mccabe@state.vt.us	Maurine Desmarais VT Department of Labor 5 Green Mountain Dr Montpelier, VT 05602 802-828-4243 802-828-4248 fax Maurine.desmarais@state.vt.us

Exhibit 2 (Cont.):

STATES' INFORMATION SYSTEM AND MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
VIRGINIA	Raymond McGugan Manager Tax Team IT Div VA Employment Commission 703 East Main St. Richmond, VA 23219 Raymond.mcgugan@vec.virginia.gov	Frenchella Taylor Kiana Jackson VA Employment Commission PO Box 1358 Richmond, VA 23218-1358 frenchella.taylor@vec.virginia.gov Kiana.jackson@vec.virginia.gov
VIRGIN ISLANDS	Paul Alexander VI Employment Security Agency DOL, Div Unemployment Insurance 54A & B Kronprindsens Gade St. Thomas, VI 00802 paul@vidol.gov	Paul Alexander VI Employment Security Agency PO Box 3159 - Charlotte Amalie St. Thomas, VI 00801
WASHINGTON	Vincent Anderson WA Employment Security Dept. Tax Investigations 212 Maple Park Olympia, WA 98507-9046 vanderson@esd.wa.gov	Lora Mael WA Employment Security Department UI Tax Administration 212 Maple Park Olympia, WA 98507-9046 lmauel@esd.wa.gov
WEST VIRGINIA	Karen Scragg WV Workforce Information Services & Communications 112 California Ave. Charleston, WV 25305 KScragg@workforcewv.org	Bruce Dwight WV Workforce 112 California Ave. Charleston, WV 25305 bdwight@workforcewv.org

Exhibit 2 (Cont.):

STATES' INFORMATION SYSTEM AND MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
WISCONSIN	Randy Sunde DWD-BITS WI Workforce Development PO Box 7946 Madison, WI 53707 randy.sunde@dwd.wisconsin.gov	Joyce Steger Tax & Accounting DWD-UI WI Workforce Development PO Box 7942 Madison, WI 53707 608-266-9844 joyce.steger@dwd.wisconsin.us
WYOMING	Debbie Malson IT Operations Officer WY Dept of Employment 2465 S Center Casper, WY 82601 307-473-3857 307-473-3855 fax dmalson1@state.wy.us	Paula Reed Accounts Receivable Supervisor WY Dept of Employment Unemployment Tax Division 100 W. Midwest Casper, WY 82601 307-235-3218 307-235-3278 fax Preed2@state.wy.us

Exhibit 3a:

Example Transmittal Letter for Forms 940-C

DOCUMENT TO: TRANSMITTAL Internal Revenue Service Campus <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block; text-align: center; margin-left: 100px;">1</div>		DATE: <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block; text-align: center;">2</div>
DOCUMENT IDENTIFICATION	ITEM COUNT OR ESTIMATE	NUMBER OF BOXES
<input type="checkbox"/> FUTA Discrepancy Data From Non-Automated State Certification Completed ATTENTION: Receiving, Sorting and Numbering Function <input type="checkbox"/> FUTA Discrepancy Data Enterprise Computing Center-MTB ATTENTION: Campus FUTA Unit <input type="checkbox"/> Supplemental and/or Amended Certifications ATTENTION: Campus FUTA Unit	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;">3</div>	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;">4</div>
FROM: (State Agency) <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block; margin-left: 100px;">5</div>	Releasing Official <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block; margin-left: 100px;">6</div>	
1. Use address for the IRS SBSE Campus shown in Exhibit 8. 2. Date transmitted. 3. Total number of Forms 940-C being transmitted.		4. Number of boxes being transmitted. 5. Address of State Agency. 6. Signature of Releasing Official.

Exhibit 3b (Cont.):

Transmittal Form Letter for Forms 940-C

DOCUMENT TO: TRANSMITTAL Internal Revenue Service Campus		DATE:
DOCUMENT IDENTIFICATION	ITEM COUNT OR ESTIMATE	NUMBER OF BOXES
<input type="checkbox"/> FUTA Discrepancy Data From Non-Automated State Certification Completed ATTENTION: Receiving, Sorting and Numbering Function <input type="checkbox"/> FUTA Discrepancy Data Enterprise Computing Center-MTB *ATTENTION: Campus FUTA Unit <input type="checkbox"/> Supplemental and/or Amended Certifications *ATTENTION: Campus FUTA Unit		
FROM: (State Agency)	Releasing Official	

*ATTENTION – State will input the IRS campus (see Exhibit 7) that works its state. For example ATTENTION: Philadelphia FUTA Unit

Exhibit 4:

External Label for Form 940-C (From State)

NAME OF STATE	TYPE OF DOCUMENT
TAX PERIOD	NUMBER OF BOXES
SEQUENCE NUMBER OF BOXES	NUMBER OF RECORDS

1. Name of State
2. Type of Document - Form 940-C
3. Tax Period
4. Number of boxes
5. Sequence Number of boxes
6. Number of Records in the boxes

Exhibit 5a:

FUTA Identification Data File

DEPARTMENT OF THE TREASURY

1 of 1 SHEETS

CORE RECORD LAYOUT

File Name: 180-63-11						August 17, 2001
Record Title: FUTA Identification Data File (To State)						
Element Name	Dec	Hex	Length	Type	Ref	Remarks
						*
Byte Count	0	0	4	X		
TC150 State Code	4	4	2	C		
EIN	6	6	9	C		
DLN	15	F	14	C		
Tax Period	29	1D	6	C		
Check Digit	35	23	2	C		
Total Federal Taxable Wages	37	25	15	C		Multi-State w/no cr red = 000000000001
Zip Code	52	34	12	C		
Address State Code	64	40	2	C		
City	66	42	25	C		
Address	91	5B	35	C		
First Name Line	126	7E	35	C		
Second Name Line	161	A1	35	C		
Third Name Line	196	C4	35	C		
Fourth Name Line	231	E7	35	C		
Name Control	266	10A	4	C		
Cross Reference EIN	270	10E	9	C		
State Reporting Number	279	117	15	C		
Form Indicator	294	126	1	C		1 = 940 2 = 1041 3 = 1040
TOTAL RECORD LENGTH	295	127				

Pns Packed Decimal, n=No. of Dec., s=sign

Zns Zoned Decimal, n=No. of Dec., s=sign

G Packed W/O Sign

C Character

X Hexadecimal

B Binary

Exhibit 5b:

FUTA State Certification Data

DEPARTMENT OF THE TREASURY

1 of 1 SHEETS

CORE RECORD LAYOUT

File Name	Dec	Hex	Length	Type	Ref	Remarks
180-67-01						Date 8/01/2009
FUTA State Certification Data						
Element Name	Dec	Hex	Length	Type	Ref	Remarks
Reserved	0	0	4	C		
STATE CODE	4	4	2	C		
EIN	6	6	9	C		EMPLOYER IDENTIFICATION NUMBER
DLN	15	F	13	C		DOCUMENT LOCATOR NUMBER
Tax Period	28	1C	6	C		
CHECK DIGIT	34	22	2	C		
STATE TAXABLE WAGES #1	36	24	13	C		NO SIGNS FOR EXAMPLE: \$123.45 IS F0 F0 F0 F0 F0 F0 F0 F1 F2 F3 F4 F5. C5 OR D5 IS NOT ACCEPTABLE
Exception Indicator	49	31	1	C		F0, F1 The F1 will be entered by states with a state wage base of \$7,000. Otherwise F0 will be entered.
STATE EXPERIENCE RATE #1	50	32	6	C		RATE OF 2.7% or .027 is F0 F2 F7 F0 F0 F0. F2 F7 F0 F0 F0 F0 or F0 F0 F0 F0 F2 F7 IS NOT ACCEPTABLE
STATE TAXABLE WAGES #2	56	38	13	C		
Unity of Enterprise Indicator	69	45	1	C		California: F0 or F9 All other states: F0
STATE EXPERIENCE RATE #2	70	46	6	C		
STATE TAXABLE WAGES #3	76	4C	13	C		
Zero	89	59	1	C		F0
STATE EXPERIENCE RATE #3	90	5A	6	C		
STATE TAXABLE WAGES #4	96	60	13	C		
Zero	109	6D	1	C		F0
STATE EXPERIENCE RATE #4	110	6E	6	C		
Sum of Payments PRIOR TO 2-1	116	74	13	C		
Sum of Payments 2-1 THRU 2-10	129	81	13	C		
Sum of Payments AFTER 2-10	142	8E	13	C		
Rate Indicator	155	9B	1	C		Rate Indicator should be F1, F3, or 40. C0, 00, or F0 are NOT acceptable
STATE REPORTING NUMBER	156	9C	15	C		LEFT JUSTIFY AND BLANK FILL
Form Indicator	171	AB	1	C		F1=940, F2=1041, F3=1040
CROSS REFERENCE EIN	172	AC	9	C		
Sum of Sched H Paymts 4-15 or PRIOR	181	B5	13	C		
Sum of Sched H Paymts AFTER 4-15	194	C2	13	C		
Filler	207	CF	119	C		Zero Character Fill (F0F0F0..) is desired
Total Record Length	326	146				
						ALL FIELDS EXCEPT THE BYTE COUNT MUST BE
						UNSIGNED ZONED DECIMAL FORMAT. DESIRED

Pns Packed Decimal, n=No. of Dec., s=sign
 Zns Zoned Decimal, n=No. of Dec., s=sign
 G Packed W/O Sign

C Character
 X Hexadecimal
 B Binary

Exhibit 5c:

Reformatted FUTA Quarterly Entity Extract Data

DEPARTMENT OF THE TREASURY

1 of 1 SHEETS

CORE RECORD LAYOUT

File Name 180-5E-11						Date 07/13/2007
Record Title Reformatted FUTA Quarterly Entity Extract Data						Effective PY2008
Element Name	Dec	Hex	Length	Type	Ref	Remarks *
BYTE COUNT	0	0	2	X		
ZERO	2	2	2	X		
EIN	4	4	9	C		
TRANSACTION DATE	13	D	8	C		
TC001 EIN	21	15	9	C		Significant only for TC001Extraction
OLD NAME CONTROL	30	1E	4	C		Significant only for TC013 Extraction
ZIP CODE	34	22	12	C		
STATE CODE	46	2E	2	C		
CITY	48	30	22	C		
ADDRESS	70	46	35	C		
FIRST NAME LINE	105	69	35	C		
SECOND NAME LINE	140	8C	35	C		Field may be completely blank
THIRD NAME LINE	175	AF	35	C		Field may be completely blank
FOURTH NAME LINE	210	D2	35	C		Field may be completely blank
CHECK DIGITS	245	F5	2	C		
F940 FILING REQUIREMENT	247	F7	1	C		'Y' Shows presence of a Filing Requirement for Forms 940/940PR
RESERVED	248	F8	4	C		Blanks
CURRENT NAME CONTROL	252	FC	4	C		
TC CODES TC000 TC001 TC013	256	100	3	C		'Y' or 'N': Indicates which TC Code(s) initiated the Extract
TOTAL RECORD LENGTH	259	103				
						RECORD BLKSIZE = 1295 FOR FB, 1299 FOR VB

Pns Packed Decimal, n=No. of Dec., s=sign

Zns Zoned Decimal, n=No. of Dec., s=sign

G Packed W/O Sign

C Character

X Hexadecimal

B Binary

Exhibit 5d:

FUTA Certification Control File Record Layout

The control record should be formatted into one line with an LRECL of 80.
The record layout for the “cntl.txt” file is shown below:

NOTE: The incoming control file record layout is different from the any outgoing control file format.

Field Positions	Field Title	Length	Description and Remarks
1-20	Program Name Assigned Incoming File	20	Required. Left-justify and <i>Blank fill</i> (see page 2 for Program Name format)
21	Reserved	1	Required. <i>Blank fill</i>
22-27	State Abbrev & Agency Code	6	Required. Enter the two alpha state abbreviation followed by the assigned Agency code. For example: SSNNN -Agencies with five characters <i>Left-justify and Blank fill last space</i> FFFNNN - Federal Agencies with six characters
28	Reserved	1	Required. <i>Blank fill</i>
29-38	Record Count	10	Required. Enter the total number of records for the data file. <i>Right-justify and zero fill.</i> Do not enter all zeroes. For example, 53 records are entered as 0000000053.
39	Reserved	1	Required. <i>Blank fill</i>
40-69	Contact Name	30	Required. Enter the name of the person to contact, if any questions should arise with the transmission. Example: John Smith <i>Left-justify and Blank fill</i>
70	Reserved	1	Required. <i>Blank fill</i>
71-80	Contact Telephone Number	10	Required. Enter the contact person’s telephone number including area code. Do not use () or spaces.

FUTA Certification Control File Record Layout

Program Name	Reserved	Agency Code	Reserved	Record Count	Reserved	Contact Name
1-20	21	22-27	28	29-38	39	40-69

Reserved	Contact Telephone Number
70	71-80

Exhibit 6:

List of States and IRS SBSE Campus

CINCINNATI (site 2)	MEMPHIS (site 3)	PHILADELPHIA (site 6)
ALASKA	ALABAMA	CONNECTICUT
CALIFORNIA	ARIZONA	DELAWARE
HAWAII	ARKANSAS	MAINE
IDAHO	COLORADO	MARYLAND
ILLINOIS	FLORIDA	MASSACHUSETTS
INDIANA	GEORGIA	MICHIGAN
IOWA	KANSAS	NEW HAMPHIRE
KENTUCKY	LOUISIANA	NEW JERSEY
MINNESOTA	MISSISSIPPI	NEW YORK
MONTANA	MISSOURI	NORTH CAROLINA
NEBRASKA	NEW MEXICO	PENNSYLVANIA
NEVADA	OKLAHOMA	RHODE ISLAND
NORTH DAKOTA	TENNESSEE	SOUTH CAROLINA
OHIO	TEXAS	VERMONT
OREGON	UTAH	VIRGINIA
SOUTH DAKOTA		WEST VIRGINIA
WASHINGTON		WISCONSIN
WYOMING		VIRGIN ISLANDS
		PUERTO RICO
		DISTRICT OF COLUMBIA (DC)
		INTERNATIONAL

Exhibit 7:

SBSE CAMPUS CONTACT ADDRESSES

SBSE Campus	States
Cincinnati IRS Campus Attn: FUTA Coordinator, Stop 815G 201 W Rivercenter Blvd. Covington, KY 41019	Alaska, California, Hawaii, Idaho, Illinois, Indiana, Iowa, Kentucky, Minnesota, Montana, Nebraska, Nevada, North Dakota, Ohio, Oregon, South Dakota, Washington, and Wyoming
Memphis IRS Campus Attn: FUTA Coordinator, Stop 814D6 P.O. Box 87 Memphis, TN 38101-0087	Alabama, Arizona, Arkansas, Colorado, Florida, Georgia, Kansas, Louisiana, Mississippi, Missouri, New Mexico, Oklahoma, Tennessee, Texas and Utah
Philadelphia IRS Campus Attn: FUTA Coordinator, Drop Point N-849 P.O. Box 16306 Philadelphia, PA 19114-0406	Connecticut, Delaware, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Wisconsin, Virgin Islands, Puerto Rico, District of Columbia (DC), International

Exhibit 8:

IRS FUTA PROCESSING SCHEDULE

Action Item	Schedule Completion
IRS Enterprise Computing Center-MTB performs the annual FUTA Identification Data extract.	September
Enterprise Computing Center-MTB transmits the FUTA Identification Data File to the states.	October
States transmit FUTA Certification Data via SDT to the IRS or CD (if approved) to the Enterprise Computing Center-MTB	January
Enterprise Computing Center-MTB validates and processes State FUTA Certification data.	February
FUTA Headquarters analyst notifies the state of invalid data and requests replacement files.	February
States <u>must have</u> their correct certification data to IRS in order to participate in the annual FUTA Certification program processing.	April
IRS transmits the discrepancy data to ECC-MEM for campus processing.	May

NOTE: It is imperative the above schedule be followed because of the statute expiration date to assess additional tax. The due date of Form 940 is the last day of the month following the end of the calendar year (January 31). The statute of limitations is three years after the due date or three years after the return was actually filed, whichever is later.