



# Paying and Reporting Form 940 Annual Tax

## Required for FICA Locals Only

This guide will walk you through:

- Documenting tax payments in WinStabs NMR
- Making tax payments through EFTPS
- Filing 940 tax return with the IRS

## Who must File form 940?

As an employer, federal law requires you to withhold certain taxes from your employees' pay. Each time you pay wages, you must take out of your employees' pay -- withhold -- certain amounts for federal tax. **Employers should only file Form 940 if:**

- You paid wages of \$1,500 or more to employees in any calendar quarter.
- You had one (1) or more employees for at least some part of a day in any 20 or more different weeks. Count all full-time, part-time, and temporary employees.

**LOCAL'S MUST FILE EVEN IF YOU HAVE \$0.00 IN TAXES TO REPORT. CHECK BOX "C" IN THE TOP RIGHT CORNER OF THE FORM.**

## What taxes are reported on 940?

Federal Unemployment Tax (FUTA)

## When and Where do you deposit 940 taxes?

Although Form 940 covers a calendar year, you may have to deposit your FUTA tax before you file your return. If your FUTA tax is more than \$500 for the calendar year, you must deposit at least one quarterly payment. You must determine when to deposit your tax based on the amount of your quarterly tax liability. If your FUTA tax is \$500 or less in a quarter, carry it over to the next quarter. Continue carrying your tax liability over until your cumulative tax is more than \$500. At that point, you must deposit your tax for the quarter. Deposit your FUTA tax by the last day of the month after the end of the quarter. If your tax for the next quarter is \$500 or less, you're not required to deposit your tax again until the cumulative amount is more than \$500. The preferred method is to pay through the EFTPS website([www.eftps.gov/eftps/](http://www.eftps.gov/eftps/)). Avoid paying your taxes with the mail-in voucher. The IRS will charge a 10% penalty if you do.

When To Deposit Your FUTA Tax	
If your undeposited FUTA tax is more than \$500 on . . .	Deposit your tax by . . .
March 31	<b>April 30</b>
June 30	<b>July 31</b>
September 30	<b>October 31</b>
December 31	<b>January 31</b>

## How do you obtain the 940-annual tax form?\*

- Go to the Local Toolbox page of the SMART TD website ([www.smart-union.org/td/local-toolbox/](http://www.smart-union.org/td/local-toolbox/))
- Scroll to the Payroll Taxes section and click the plus sign to expand the section.
- The form for the current year is found in the far-right column. If you need a form for a previous year, click on "Old Tax Forms" which is found above the table.
- Select the proper year's 944 form, then download and save the PDF.

**\*The IRS has started to encourage organizations to e-file tax returns, see the next page for more information.**

## **When and where do you report Form 940 taxes?\***

The 940 annual form is due **January 31<sup>st</sup>**.

Once you have the correct form, transfer your numbers gathered from Winstabs to your official form. **Ensure that you read and compare each line of the form because the IRS may have made changes to the form.**

When you prepare your 940, ensure you print three copies **and sign/date** them all.

- A signed/dated copy should be sent via certified mail to the IRS (address listed in IRS Instructions).
- A signed/dated copy should be sent to the SMART TD office by email to [localreports@group.smart-union.org](mailto:localreports@group.smart-union.org) or by mail to:

ATTN: Local Reports  
SMART TD  
24950 Country Club Blvd. STE 340  
North Olmsted, OH 44070

- Keep a signed/dated copy for the Local's records.

If you make an error in your reporting, call the Local Support Help Desk at 216-227-5444, email [fselpdesk@group.smart-union.org](mailto:fselpdesk@group.smart-union.org) , or book a helpdesk session online here: <http://bit.ly/smarthelpdeskapt>

**After hours help desk is available Tue, Wed, Thr, Sun 6-10pm CST by calling 216-227-5280**

### **\*The IRS has started to encourage organizations to e-file tax returns.**

Locals can E-file Quarterly/Annual returns for 941, 941x, 940, 944, 990, 990EZ & 8868 forms online using the E-file process. Locals must use an IRS approved E-file provider such as:

- Tax Bandits <https://www.taxbandits.com/>
- Express E-File <https://www.expressefile.com/>

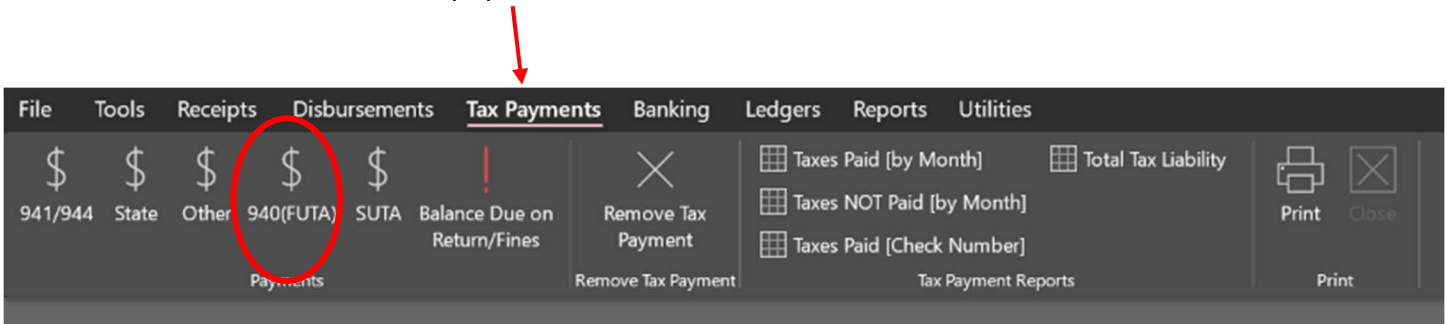
The Local Treasurer must setup the account for the local and the login information should be passed from Treasurer to Treasurer so that past forms can be accessed for the required retention period. Locals who E-file must submit the acceptance letter with the E-filed form to SMART TD via [localreports@group.smart-union.org](mailto:localreports@group.smart-union.org)

The cost for filing Forms starts at \$3.99 depending on E-file provider which is comparable to the cost of certified mail.

## Paying Taxes in WinStabs and EFTPS for FICA Locals

### Step 1

- In WinStabs NMR, click on Tax payments> FUTA.



### Step 2

- Assign a unique check number. A recommendation would be “tax-month/date” (mm/dd). The “assign date” will be the business day you schedule the payment for in EFTPS.
- The tax period for 940 will be “Annual”

The screenshot shows the 'Assign Check Number' dialog box in WinStabs NMR. The 'Assign Check Number' field is circled in red and contains '940-0514'. The 'Assign Date' field contains '05/14/2019'. The 'View Tax Voucher' button is circled in red. The 'Write FUTA Check For' field shows '\$12.74'. A table below shows the liability details for FUTA TAX.

Check Liability	Click to Assign	Date of Liability	Description	Amount	Employer Tax	
1002	<input checked="" type="checkbox"/>	05/01/2019	FUTA TAX	\$0.00	\$2.93	\$2.93
1003	<input checked="" type="checkbox"/>	05/03/2019	FUTA TAX	\$0.00	\$5.94	\$5.94
1004	<input checked="" type="checkbox"/>	05/14/2019	FUTA TAX	\$0.00	\$3.87	\$3.87

- Select the checks to be deposited. If you're depositing correctly, you should be clicking on “Select All”, then click on “View Tax Voucher”.

### Step 3

- Print out the tax voucher worksheet from WinStabs NMR to assist with filing Form 944 on the EFTPS website. Keep it for your records. **Do not** send the worksheet to the IRS or to SMART TD.

Payment Voucher for FUTA.

Local	1565
Federal-EIN	95-6000390
Check	
Date	12/17/2021
<hr/>	
Total	\$21.51

2021 FUTA Deposit.

### Step 4

- Make sure you have printed the Form 940 tax voucher by clicking on “View Tax Voucher”, then close the voucher and click “Assign Tax Payment”.

Assign Check Number for the above selected Liability(s) 940-0514 Assign Date 05/14/2019  Select All ?

Apply Tax to Quarter ANNUAL View Tax Voucher Write FUTA Check For ...  
Year 2019  \$12.74  
Adjustment \$0.00

Check Liability	Click to Assign	Date of Liability	Description	Amount	Employer Tax	
1002	<input checked="" type="checkbox"/>	05/01/2019	FUTA TAX	\$0.00	\$2.93	\$2.93
1003	<input checked="" type="checkbox"/>	05/03/2019	FUTA TAX	\$0.00	\$5.94	\$5.94
1004	<input checked="" type="checkbox"/>	05/14/2019	FUTA TAX	\$0.00	\$3.87	\$3.87

- Click “OK”, and the tax payment will be registered in the checkbook ledger. Remember that **WinStabs NMR does not communicate with EFTPS. You will now need to log into EFTPS and make the 940- deposit, which we will cover in the next steps. WinStabs NMR does not communicate with EFTPS. Your taxes are not yet paid.** You will now need to log in to EFTPS and make the deposit.

## Making your 940 tax deposit with EFTPS

- To pay taxes, you will need a valid login on the EFTPS and will use your EIN<sup>1</sup>, PIN and password to log in.
- Your EIN will be printed on your voucher.
- Your four-digit PIN was mailed to you when you initially set your account up.
- You created your password when you set up your account.

If you are a new treasurer, this information can be used from your past treasurer, but you will need to update your profile on the EFTPS website (<http://eftps.gov>).

Feel free to use the space below to record your EFTPS login information.

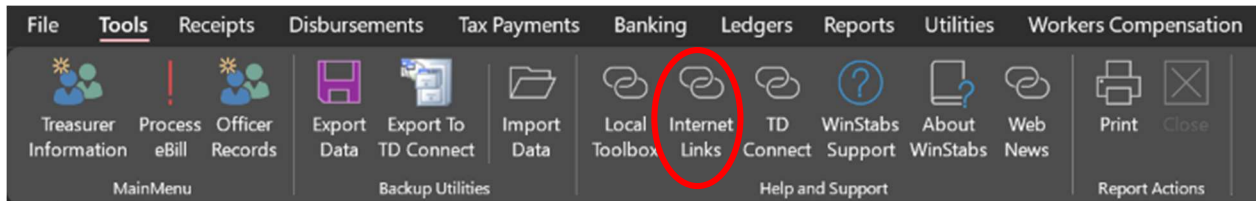
Local # \_\_\_\_\_

EIN \_\_\_\_\_

PIN \_\_\_\_\_

Password \_\_\_\_\_

To access the EFTPS, you also can use the links available in WinStabs NMR.



<sup>1</sup> Employer Identification Number or Tax ID.

Once the link page opens, click on EFTPS icon.

MainMenu | Backup Utilities | Help and Support

SHEET METAL | AIR | RAIL | TRANSPORTATION  
**SMART**  
TRANSPORTATION DIVISION

**Close Internet Link Page**

**EFTPS** UNITED STATES DEPARTMENT OF LABOR

**U.S. Railroad Retirement Board**

**e-Postcard**  
file your electronic IRS Form 990-N

Social Security Online **Business Services Online**

**Deduction Maintenance Log-In Web Pages**

### Step 1

- At the EFTPS website, click on “Make a Payment”.

**EFTPS** Electronic Federal Tax Payment System

HOME | ENROLLMENT | MY PROFILE | PAYMENTS | HELP & INFORMATION | CONTACT US | LOGIN

ABOUT EFTPS  
HOW TO USE EFTPS  
FAQ  
WHAT'S NEW?  
PRIVACY STATEMENT  
ACCESSIBILITY STATEMENT

**WELCOME TO EFTPS®**

**New to our site?**  
The Electronic Federal Tax Payment System® tax payment service is provided free by the U.S. Department of the Treasury. After you've enrolled and received your credentials, you can pay any tax due to the Internal Revenue Service (IRS) using this system.

**MAKE A PAYMENT**

ENROLL

## Step 2

- Enter your login credentials, including the Local's EIN number, PIN & Password, then click on "Login".  
**NOTE: You will never need to use your Social Security number.**

**EFTPS**  
Electronic Federal Tax Payment System

HOME ENROLLMENT MY PROFILE PAYMENTS HELP & INFORMATION CONTACT US LOGIN

**LOGIN**

When making a payment, you will select your own tax period and settlement date. A drop-down menu and a pop-up calendar are provided. Remember: You must schedule payments by **8 p.m. ET the day before the due date** for your payment to be timely with the IRS.

### Login

In order to make, view or cancel a Payment, you must first login.

Please enter your Employer Identification Number (EIN) or your Social Security Number (SSN), PIN, and Internet password in the fields below. If you do not have a PIN, please [enroll](#) first.

EIN (for Business)

or

SSN (for Individual)  -  -

PIN

Internet Password

[Need a Password](#)

[CANCEL](#) [LOGIN ▶](#)

## Step 3

- Select "Most Common Forms" or "All forms in numeric order".
- Select "940 Employers Annual Unemployment Tax", then select "Next".

**EFTPS**  
Electronic Federal Tax Payment System

HOME ENROLLMENT MY PROFILE PAYMENTS

**MAKE A TAX PAYMENT** TAXPAYER NAME: INTERNATIONAL AS

[CANCEL A TAX PAYMENT](#)

[CHECK PAYMENT HISTORY](#)

### Tax Form Selection

Failure to pay employment taxes and responsible person being held person

Please enter the number of the Tax Form down lists. ?

ENTER TAX FORM NUMBER

or

SELECT A TAX FORM

Most Common Forms :  
All forms in numeric order : select a form

**All forms in numeric order**

select a form

- 11-C Tax & Applic for Registry-Wagering
- 706GS(D) Genrtn-skip Transfer Tax for Dist
- 706GS(T) Genrtn-skip Transfer Tax for Term
- 720 Quarterly Federal Excise Tax Return
- 730 Tax on Wagering
- 926 Transfer of Property to Frgn Entity
- 940 Employers Annual Unemployment Tax**
- 941 Employers Federal Tax
- 943 Emplr Annl Tax for AG EMPLOYEES
- 944 Employers Annual Employment Tax Return
- 945 Annual Withheld Federal Income Tax
- 990 Organization Exempt Income Tax
- 990-BL Excise Tax-Black Lung Benefit Trust
- 990C Farmers Coop Assoc Income Tax
- 990PF Return of Private Foundation
- 990T Exempt Org Business Income Tax
- 1041 US Fiduciary Income Tax Return
- 1041A US InfoTrust Accum of Charitable Amounts

[CLEAR FORM](#) [NEXT ▶](#)



## Step 4

- Select “Federal Tax Deposit,” then click “Next”.

**EFTPS**  
Electronic Federal Tax Payment System

HOME | ENROLLMENT | MY PROFILE | **PAYMENTS** | HELP & INFORMATION | CONTACT US | LOGOUT

MAKE A TAX PAYMENT | TAXPAYER NAME: INTERNATIONAL ASSOCIATION OF SHEET | TIN: xxxxx0491

CANCEL A TAX PAYMENT | Payment - 940 Employers Annual Unemployment Tax

CHECK PAYMENT HISTORY

### Tax Type Selection

Select a Tax Type Page Content

Please select a Tax Type:

- Federal Tax Deposit
- Balance due on return or notice
- Payment Due On An Amended Or Adjusted Return
- Offer in Compromise - Application Fee
- Offer in Compromise - 20% Lump Sum Cash/Initial Periodic Payment
- Offer In Compromise – Accepted Offer
- Offer in Compromise - Subsequent Periodic Payment
- Audit Adjustment

◀ PREVIOUS | **NEXT** ▶

- Note: If you receive a letter from the IRS stating the Local owes a balance, you will select “Balance due on return or Notice.”

## Step 5

- Enter the payment amount from your WinStab voucher and the tax year, pick a settlement date for the transaction and click on “Next.”

**EFTPS**  
Electronic Federal Tax Payment System

HOME | ENROLLMENT | MY PROFILE | **PAYMENTS** | HELP & INFORMATION | CONTACT US | LOGOUT

MAKE A TAX PAYMENT | TAXPAYER NAME: INTERNATIONAL ASSOCIATION OF SHEET | TIN: xxxxx0491

CANCEL A TAX PAYMENT | Payment - 940 Employers Annual Unemployment Tax

CHECK PAYMENT HISTORY

### Business Tax Payment

Please enter the tax period year and the settlement date in the fields below. A pop-up settlement date calendar is provided for your convenience.

If you select the next business date for the funds to be electronically transferred from your account, you will not be able to cancel this payment. EFTPS requires at least 2 business days' notice to cancel a payment.

For fiscal year taxpayers, please enter the four-digit year in which your tax filing period ends. [Click here for an example.](#)

Payments will be debited from the banking account associated with this enrollment (identified below). If you want to use a different account, click "Change Account" next to the payment.

Payment Amount	\$	1.50	(example: 1234.56)	?
Tax Period	Year	2017	(yyyy)	?
Settlement Date		09/29/2017	(mm/dd/yyyy)	?

Account: REGIONS BANK xxxxxx6525 CHECKING [CHANGE ACCOUNT](#) ?

CLEAR FORM | ◀ PREVIOUS | **NEXT** ▶

## Step 6

- Confirm all information, then click “Make Payment”

**EFTPS** Electronic Federal Tax Payment System

HOME ENROLLMENT MY PROFILE **PAYMENTS** HELP & INFORMATION CONTACT US LOGOUT

MAKE A TAX PAYMENT TAXPAYER NAME: INTERNATIONAL ASSOCIATION OF SHEET TIN: xxxxx0491

CANCEL A TAX PAYMENT

CHECK PAYMENT HISTORY

### Verify Payment Information

Please review all the information you have input before you click "Make a Payment." If you wish to make changes, click the "Previous" button below.

Payment Information	Entered Data
Taxpayer EIN	xxxxx0491
Tax Form	940 Employers Annual Unemployment Tax
Tax Type	Federal Tax Deposit
Tax Period	2017
Payment Amount	\$1.50
Settlement Date	09/29/2017
Account Number	xxxxxx6525
Account Type	CHECKING
Routing Number	073900438
Bank Name	REGIONS BANK

◀ PREVIOUS **MAKE PAYMENT**

## Step 7

- Print your confirmation and attach it to the voucher that you printed from WinStabs NMR.
- File this in your Local’s records.

**EFTPS** Electronic Federal Tax Payment System

HOME ENROLLMENT MY PROFILE **PAYMENTS** HELP & INFORMATION CONTACT US LOGOUT

MAKE A TAX PAYMENT TAXPAYER NAME: INTERNATIONAL ASSOCIATION OF SHEET TIN: xxxxx0491

CANCEL A TAX PAYMENT

CHECK PAYMENT HISTORY

### Deposit Confirmation

Your payment has been accepted.

### Payment Successful

An EFT Acknowledgement Number has been provided for this payment. Please keep this number for your records.

**REMINDER: REMEMBER TO FILE ALL RETURNS WHEN DUE!**

EFT ACKNOWLEDGEMENT NUMBER: 270767272183936

Payment Information	Entered Data
Taxpayer EIN	xxxxx0491
Tax Form	940 Employers Annual Unemployment Tax
Tax Type	Federal Tax Deposit
Tax Period	2017
Payment Amount	\$1.50
Settlement Date	09/29/2017
Account Number	xxxxxx6525
Account Type	CHECKING
Routing Number	073900438
Bank Name	REGIONS BANK

**Thank You FINISHED**

**PRINTER FRIENDLY VERSION**

**WANT TO E-FILE? CLICK HERE FOR MORE INFORMATION**

**VIEW AND SAVE AS A PDF**

## Reporting Form 940 Annual Taxes for FICA Locals

WinStabs does not generate a worksheet for 940. To get the information you need for the 940 Annual Form, follow these steps.

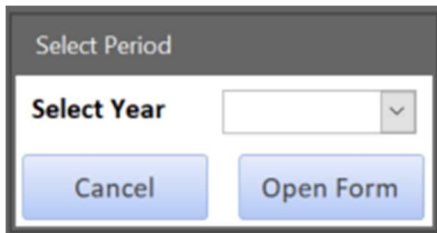
### Step 1

- In WinStabs click on Reports/SSA W2 FICA > “SELECT YEAR” > “VIEW/PRINT W3”



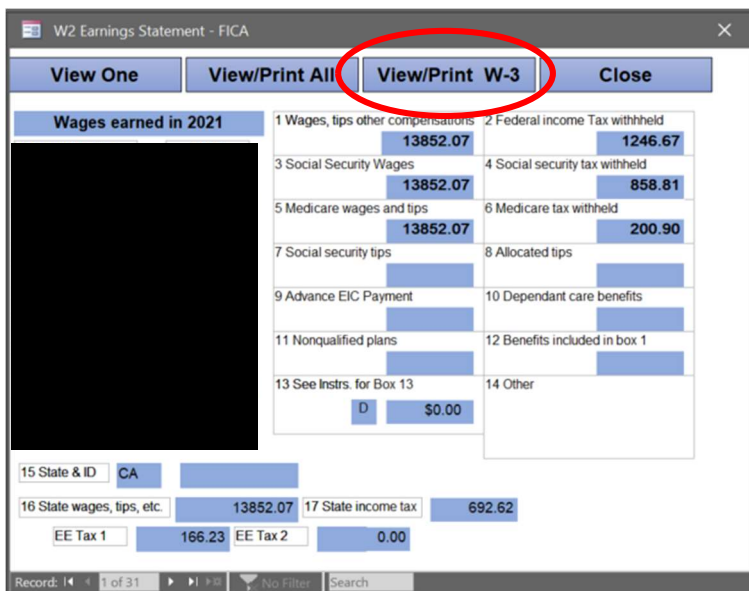
### Step 2

- Select the year to display > then click on “Open Form”



### Step 3

- Click on “view/print W-3”



## Step 4

- You will need the "Total YTD Earnings" from the W-3 Worksheet Information for FICA – Employees

Local [REDACTED] W-3 WorkSheet Information for FICA - Employees						
EIN - [REDACTED] For 2021						
Member	YTD Earnings	FICA Tax Withheld	Medicare Tax Withheld	Federal Tax Withheld	State Tax Withheld	EE Tax 1
[REDACTED]	13,852.07	858.81	200.90	1,246.67	692.62	166.23
[REDACTED]	7,230.74	448.29	104.84	650.74	361.56	86.78
[REDACTED]	2,436.44	151.05	35.34	219.25	121.83	29.22
[REDACTED]	314.38	19.49	4.56	28.29	15.72	3.77
[REDACTED]	1,257.52	77.96	18.24	113.17	62.88	15.09
[REDACTED]	2,829.42	175.41	41.04	254.61	141.48	33.93
[REDACTED]	28,021.50	1,737.32	406.29	2,521.94	1,401.11	336.25
[REDACTED]	1,179.28	73.11	17.10	106.13	58.97	14.15
[REDACTED]	1,571.90	97.45	22.80	141.45	78.60	18.85
[REDACTED]	1,257.52	77.96	18.24	113.16	62.88	15.08
[REDACTED]	6,287.60	389.80	91.20	565.90	314.40	75.50
[REDACTED]	1,021.73	63.37	14.82	91.97	51.09	12.28
[REDACTED]	3,458.18	214.39	50.16	311.19	172.92	41.47
[REDACTED]	2,200.66	136.43	31.92	198.03	110.04	26.39
[REDACTED]	2,203.88	136.63	31.96	198.35	110.20	26.45
[REDACTED]	943.14	58.47	13.68	84.88	47.16	11.32
[REDACTED]	2,203.88	136.63	31.96	198.35	110.20	26.45
[REDACTED]	2,607.52	161.66	37.86	234.67	130.38	31.29
[REDACTED]	34,350.02	2,129.65	498.07	3,091.50	1,717.51	412.17
[REDACTED]	1,178.92	73.09	17.10	106.09	58.95	14.14
[REDACTED]	2,203.88	136.63	31.96	198.35	110.20	26.45
[REDACTED]	236.80	14.68	3.43	21.31	11.84	2.84
[REDACTED]	1,178.92	73.12	17.10	106.12	58.95	14.17
[REDACTED]	550.16	34.11	7.98	49.51	27.51	6.60
[REDACTED]	2,200.66	136.43	31.92	198.05	110.04	26.41
[REDACTED]	628.76	38.98	9.12	56.58	31.44	7.54
[REDACTED]	943.14	58.47	13.68	84.88	47.16	11.32
[REDACTED]	157.19	9.75	2.28	14.15	7.86	1.89
[REDACTED]	78.59	4.87	1.14	7.07	3.93	0.94
[REDACTED]	11,802.61	731.78	171.16	1,062.22	590.14	141.66
[REDACTED]	75,310.30	4,669.25	1,091.93	6,777.87	3,488.13	903.64
<b>Total's</b>	<b>211,697.31</b>	<b>13,125.04</b>	<b>3,069.78</b>	<b>19,052.45</b>	<b>10,307.70</b>	<b>2,540.27</b>

**Using the Form 940 information from WinStabs NMR to complete the return for FICA (bus)**

**Locals**

- **DO NOT abbreviate the Local name. Enter what will fit on the form.** The Local’s name should be entered as International Association of Sheet Metal, Air, Rail & Transportation XXXX TD along with the address, city, state, and ZIP code.
- Form 944 is due by January 31<sup>st</sup>
- Make sure to use proper year form.
- Enter the Local’s EIN number and double check it for accuracy
- If no payments were made to employees, check box “C.” Then go to Part 7, sign the form and file it with the IRS.

Form **940 for 2020: Employer’s Annual Federal Unemployment (FUTA) Tax Return** 850113  
 Department of the Treasury – Internal Revenue Service OMB No. 1545-0028

Employer identification number (EIN)   -

Name (not your trade name)

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

**Type of Return**  
 (Check all that apply.)

a. Amended

b. Successor employer

c. No payments to employees in 2020

d. Final: Business closed or stopped paying wages

Go to [www.irs.gov/Form940](http://www.irs.gov/Form940) for instructions and the latest information.

- Complete Part 1
- Part 1 item 2, you will need to download the current 940 (Schedule A). If your State qualifies for a credit reduction and you need additional assistance, contact the Field Support Help Desk

**Part 1: Tell us about your return. If any line does NOT apply, leave it blank. See instructions before 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-state employer . . . . . 1b  Check here. Complete Schedule A (Form 940).

2 If you paid wages in a state that is subject to CREDIT REDUCTION . . . . . 2  Check here. Complete Schedule A (Form 940).



- Proceed to Part 5 and complete ONLY if line 12 is more than \$500

**Part 5: Report your FUTA tax liability by quarter only if line 12 is more than \$500. If not, go to Part 6.**

16 Report the amount of your FUTA tax liability for each quarter; do NOT enter the amount you deposited. If you had no liability for a quarter, leave the line blank.

16a 1st quarter (January 1 – March 31)	16a	<input type="text"/>	▪
16b 2nd quarter (April 1 – June 30)	16b	<input type="text"/>	▪
16c 3rd quarter (July 1 – September 30)	16c	<input type="text"/>	▪
16d 4th quarter (October 1 – December 31)	16d	<input type="text"/>	▪
17 Total tax liability for the year (lines 16a + 16b + 16c + 16d = line 17)	17	<input type="text"/>	▪ Total must equal line 12.

- Leave part 6 blank.

**Part 6: May we speak with your third-party designee?**

Do you want to allow an employee, a paid preparer, or another person to discuss this return with the IRS? See the instructions for details.

Yes. Designee's name and phone number    
 Select a 5-digit personal identification number (PIN) to use with the IRS.

No.

- Complete part 7. Once signed, mail original to IRS via certified mail.

**Part 7: Sign here. You MUST complete both pages of this form and SIGN it.**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that no part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments made to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**X Sign your name here**

Date  /  /

Print your name here

Print your title here

Best daytime phone

- Review the Form 940 Instructions for the mailing address for Form 940