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# Guide for the Certification of State FUTA Credits

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Unemployment Tax  
Form 940 and Schedule H



Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

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## Release Year 2007

## Nature of Changes

### **Publication 4485 - Guide for the Certification of State FUTA Credits - Effective October 2008 for the Release Year 2007 FUTA program.**

- (1) The IRS Headquarters FUTA staff contact has been changed to Lynda Vincent and Michael Zambardino. Their email addresses are [Lynda.Vincent@irs.gov](mailto:Lynda.Vincent@irs.gov) and [Michael.A.Zambardino@irs.gov](mailto:Michael.A.Zambardino@irs.gov).
- (2) As of September 1, 2007 IRS is prohibited from shipping media on tape or cartridge for this extract. The data is currently provided to the states via the IRS Secure Data Transfer (SDT) System. Secure Data Transfer is a means to exchange files electronically in a secure and automated manner. Secure Data Transfer will allow your agency to receive your normal IRS FUTA data extracts via a secure file transfer. The IRS has chosen Tumbleweed's "Secure Transport" product to facilitate the transfer of data. Each agency must also have an IdenTrust Certificate installed.
  - **Technical and Operations Questions:** State agency personnel with questions on SDT technical and operations issues should follow the following procedure:
    - send an e-mail to [sdthelp@irs.gov](mailto:sdthelp@irs.gov)
    - send a "cc" to your local IRS Governmental Liaison
    - include the complete name of the state agency, the 2-digit state abbreviation, and the 3-digit numeric agency code
  - **Incomplete or Unsuccessful File Transmission:** In the event of an incomplete or unsuccessful transmission, the agency must notify the IRS Help Desk at 866-743-5748 within five (5) business days and request that the file be retransmitted. Requests for retransmission must include the following information:
    - name, phone number and email address of the person making the request;
    - name, phone number and email address of an alternate agency contact;
    - file name and job run file ID number
    - complete agency name, 2-digit state abbreviation and 3-digit agency code (e.g. MA901, NY911, and CA994). (See Section 10 for Agency Codes).
  - **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 Help Desk at 866-743-5748 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.
- (3) Currently the IRS is preparing for the testing of incoming files with seven pilot states. Due to the security concerns within IRS for receiving data from outside IRS, it is uncertain when this pilot phase will be completed. However, by the time the FUTA Annual Certification (180-63) is due by to IRS (January 31, 2009), approval may be given for your agency to return the information via incoming SDT. Lynda Vincent will contact you, if the process is approved and implemented. The return of information via tapes or encrypted CD's has been retained in the publication just in case the incoming process is not in effect.

## Nature of Changes (Cont.)

State agencies can return their FUTA Certification data to ECC-MTB using **one** of the following two options if the approval for incoming SDT is not received when the return information is due back to IRS:

- Tape cartridge format (3480 18-Trk or 3490 36-Trk). See Exhibit 2. OR
- Encrypted **CD**

State agencies should notify Lynda Vincent and Michael Zambardino ([Lynda.Vincent@irs.gov](mailto:Lynda.Vincent@irs.gov), [Michael.A.Zambardino@irs.gov](mailto:Michael.A.Zambardino@irs.gov)), IRS Headquarters Staff, **ASAP but no later than December 12, 2008** of the option the state will use to return the data to Martinsburg.

If the encrypted **CD** option is used follow these instructions:

- Agencies must use WinZip 9.0 or greater, using 256 Bit AES encryption for **CDs**. The states will **send the CD** to the following address

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

- The **CD** must be password protected. The **password** must be sent to Lynda Vincent **IN A SEPARATE SHIPMENT FROM THE DATA**. The password should be mailed to Lynda at the address below:

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

(4) **For Ohio and Virginia ONLY** – These 2 states have been returning their certification data in variable block format. Ohio and Virginia will need to include in their response the type of media (item 3 above) they will be sending back to Martinsburg and also indicate if they will be sending their data in fixed block or variable block format.

(5) **There is a new validity check to compare the Form type and the payment fields; incoming state records won't be accepted if payments are present in fields inappropriate for the Form Indicator given.**

## Reminders

- (1) **Set Fields:** The states/agencies **cannot** change the following fields and must return the following information to the Enterprise Computing Center-MTB. Refer to Section 11 for the file position for Exhibit 6A and Section 12 for the file position for Exhibit 6B. The following Set fields must be returned to Enterprise Computing Center-MTB.
  - **State Code** - Sections 11 & 12 Record Position 5-6
  - **FEIN** - Sections 11 & 12 Record Position 7-15
  - **Document Locator Number** - Sections 11 Record position 16-29, the first 13 digits of the 14 positions 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 and Section 12 Record Position 172. This field must be provided in order for Enterprise Computing Center-MTB to identify the type of form (Form 940, 1040 or 1041) the information applies to.
  - **Cross Reference Number** - Section 11 Record Position 271-279 and Section 12 Record Position 173-181.
- (2) The FUTA Identification file records include a field for the State Reporting Number (SRN). The state number is provided as 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 FEIN provided, return the record as a zero certification.
- (3) 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. While the numbering between these formats appears to be inconsistent, the core record layout (See Exhibits 6A thru 6C) represents the physical data addressed on the magnetic cartridge which begins with zero, while the descriptive record layouts (see pages 12 and 15 thru 20) refers to relative data positions.
- (4) Enterprise Computing Center-MTB will send and the states/agencies will return the data in **fixed block** with the exception of Virginia. Virginia will send and receive either in fixed or variable block format.
- (5) **Section 12** - FUTA Certification Data:

**Rate Indicator** (Section 12 Record Position 156) is used when the state cannot certify the data during the data exchange between the state and Enterprise Computing Center-MTB. The criteria the states are to use is as follows:

- 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 the state does not have the prior year or early filed current year on their database.
- Otherwise leave the indicator blank.

## **Reminders (Cont.)**

- (6) **States/Agencies receive both a Form 940 record and a Schedule H for the same Federal Employer Identification Number (FEIN)** - states/agencies should provide Enterprise Computing Center-MTB with the Form 940 (Form Indicator 1, Section 11 Record position 295 and Section 12, Record position 172) certification information. The Schedule H record should be returned as a Zero Certification record.
- (7) **Section 13 - Review Procedures** - Use these procedures before you ship the FUTA Certification Data tape or **CD** to Enterprise Computing Center-MTB.
- (8) **Section 14 - Manual Certification/Recertification Request processing** – State agencies initiating amended certifications should prepare a Form 940-C or a substitute form and mail to the appropriate SBSE center.
- (9) **Exhibit 9 - IRS FUTA Processing Schedule:** Adhering to this schedule would be greatly appreciated. Due to Enterprise Computing Center - MTB limited processing timeframes, processing the state certification data may not occur if the data is received after April 30, **2009**.

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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 through December 31 and is due to be filed on or before January 31 following the close of the calendar year.

Individuals file Schedule H, Household Employment Tax, with household employees (baby-sitters, housekeepers, etc.). Schedule H is filed with Form 1040, U.S. Individual Income Tax Return 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, Enterprise Computing Center-MTB creates a file (FUTA Identification Data File-See Exhibit 6A) of Form 940 or Schedule H filers to send to each state agency. As of September 1, 2007 Martinsburg will no longer ship media on tape or cartridge. The data will be provided to the states via the IRS Secure Data Transfer System. Secure Data Transfer is a means to exchange files electronically in a secure and automated manner. Secure Data Transfer will allow your agency to receive your normal IRS FUTA data extracts via a secure file transfer.

.05 Enterprise Computing Center-MTB transmits the FUTA Identification Data file to the states 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 Federal Employer Identification Number (FEIN), it should try to match with the state reporting number if provided.
- ◆ The state agencies are required to provide Enterprise Computing Center-MTB with their FUTA Certification (See Exhibit 6B) data by January 31 of the following year.
- ◆ In order to minimize the number of requests for a Recertification which comes 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 sending it to Enterprise Computing Center-MTB.

.06 Enterprise Computing Center-MTB will run the state agencies' FUTA Certification data against the federal data to identify employers' records that show no discrepancies or possible discrepancies. Enterprise Computing Center-MTB will file transfer the discrepancy records to the FUTA domain located at the Enterprise Computing Center – Memphis (MEM).

.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 (PAR)
- 4010C Letter - Proposed Increase to Tax
- 4011C Letter - Proposed Decrease to Tax

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

.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 recertification. The state agency returns all Zero Certification records requests to the IRS campus for further processing. See Exhibit 8 for the campus addresses.

.09 Potential Adjustment Registers are discrepancy records from Enterprise Computing Center-MTB where the computing center was unable to determine a proposed tax adjustment. A tax examiner manually reviews these cases to determine the appropriate letter (4010C, Proposed Increase to Tax or 4011C, Proposed Decrease to Tax) to issue.

## **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 that is 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 is charged with monitoring 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 that 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 a credit of 90% of the amount that would have been allowable as a credit if the payments were made on or before the Form 940 due date.

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 document provides instructions for the certification of state FUTA credits. Changes are made annually or as significant program modifications warrant a revision. This revision covers the period that begins in **October 2008**.



#### **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 Schedule H that posted to our Business and Individual Master File between **October 1, 2007** and **September 30, 2008**. Multiple years will be on the data file that could possibly include years **1998** through **2007**.

.02 The data will be transmitted to all state agencies in **October 2008**.

**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 should be validity checked immediately to determine if the data can be read. If the data cannot be read, please contact [Lynda.Vincent@irs.gov](mailto:Lynda.Vincent@irs.gov) and [Michael.A.Zambardino@irs.gov](mailto:Michael.A.Zambardino@irs.gov). A new file will be furnished.

- a) **Timeliness:** The data should be compared with your employer accounts and returned to us by **January 31, 2009**. The deadline is critical; any delay could 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 9 provides a general schedule for our FUTA Certification processing.

**NOTE:** The state agencies will return their FUTA Certification data in the usual tape cartridge format (3480 18-Trk or 3490 36-Trk see Exhibit 2) or **encrypted CD's**. If you are unable to provide the certification data tape by January 31st, contact [Lynda.Vincent@irs.gov](mailto:Lynda.Vincent@irs.gov) and [Michael.A.Zambardino@irs.gov](mailto:Michael.A.Zambardino@irs.gov) and provide a date as to when we can expect the tape(s) or encrypted **CD's**.

- b) Each state agency is responsible for having the data translated into a file compatible with our system.

**NOTE:** Enterprise Computing Center-MTB will not correct any tape(s). They will be returned.

- c) You may separate the years to make your comparison; however, all records must be merged within their proper sequence and returned to us as one complete file.
  1. Return all records that are on file(s) provided by IRS. If the taxpayers are not taxable to you, return these records with zeros in state taxable wage and experience rate fields.
  2. If you advise us that a taxpayer is exempt under

## Section 5. General (Cont.)

Section 501(c)3 and our records show the taxpayer is not exempt, we will send a letter to the taxpayer.

- d) Prior years or early filed records that cannot be systemically certified must be returned on the certification tape 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 state returns, plus any supplemental payments received, before certifying the credits. Don't 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 the states use the first three Form 940 Quarterly Entity Extract files (see Section 9) to verify and post the Federal Employer Identification Numbers (FEIN) 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 All state agencies should use the transmittal letter (Exhibit 1) to forward the certification data to Enterprise Computing Center-MTB. The address to use for shipping the data is shown on the transmittal letter.

- a) The data file IRS sends to the state agencies should be copied and retained for a period of one year.
- b) A back-up copy of the FUTA Certification Data tape 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.
- c) When shipping the tape to Enterprise Computing Center-MTB it is highly recommended that the states use FEDEX or UPS. This will enable the computing center to trace lost or missing shipments.
- d) In the interest of security and disclosure, states should return any misrouted file shipments to Enterprise Computing Center-MTB.

.07 If any shipments to the states are necessary, the names and addresses shown in Exhibit 2, Information Technology (IT) Contact/Address column, will be used. In order to insure delivery, this address must be a street address - **IT CANNOT BE A POST OFFICE BOX**. If any of the information is incorrect, please contact [Lynda.Vincent@irs.gov](mailto:Lynda.Vincent@irs.gov) and [Michael.A.Zambardino@irs.gov](mailto:Michael.A.Zambardino@irs.gov).

.08 The FUTA Certification Data cartridges or **CD's** will be validity checked when received at Enterprise Computing Center-MTB to determine the content and format. If the cartridges or **CD's** do not meet IRS specifications, they will be returned for correction and re-creation in the specified format. Enterprise Computing Center-MTB will work with the individual states to perfect the returned media.

## **Section 6. Prior Year Certification Problems**

The following were problems in the **Release Year 2006** exchange:

- (1) Returned Data containing blanks in the “Cross Reference Number” field.
- (2) Invalid payment fields containing letters or other non-numeric characters in the rightmost position.
- (2) CDs received using an unacceptable encryption method.

## **Section 7. Programming Conventions and Definitions**

.01 Certain conventions may be required by the programming systems or equipment used by the state agency but these conventions must adhere to the following:

### **PROGRAMMING CONVENTIONS**

Header Label	IBM Standard Label or American National Standard Information Interchange (ANSII)
Trailer Label	IBM Standard Label or American National Standard Information Interchange (ANSII)
FUTA Certification Data Record	<ol style="list-style-type: none"> <li>1. Record size must be 326 characters per record.</li> <li>2. Blocking - Fixed or variable with 5 records per block. Fixed block is 1630 characters per block. Variable block is 1634 characters per block with a hexadecimal block byte count of 06620000.</li> <li>3. Recording Mode Data: - standard IBM compatible 3480 or 3490 tape cartridge. Extended Binary Coded Decimal Interchange Code (EBCDIC).</li> </ol>
Unsigned Zone Decimal Fields	All the numeric fields in the records must be in 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 in the state 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), federal employer identification number (FEIN), and the federal taxable wages (single state employers only).
Special Character	Any character which 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 (there should be 5 records to a block).
Record	A group of related fields of information treated as a unit.
Tape Mark	Special character written on the file to signify the physical end of the recorded data.
Interrecord Gap	An interval of space or time deliberately left between recording portions of data or records.

## **Section 7. Programming Conventions and Definitions (Cont'd)**

.02 The FUTA certification data prescribed in the specifications should be fixed or variable blocked (Virginia only) with five records per block (each record containing 326 characters -- UNSIGNED ZONED DECIMAL).

## **Section 8. Federal Employer Identification Number (FEIN)**

.01 The FEIN was selected as the number which could be used by all state agencies to match the federal data with the state accounts. The FEIN is assigned uniformly by all of our SBSE centers and validity checked for its authenticity before it will pass to our Business Master File. 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 FEIN has been assigned to the same employer should forward a copy of both records to the SBSE campus FUTA Coordinator (See Exhibit 8).
- 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 940-B or facsimile.

.03 The state agency should input the new FEIN(s) 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 Secure Data Transfer System the first month following the close of each quarter. The file contains data on newly assigned FEINs, FEINs that have changed, and 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 below.

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 less but no more than four characters. Blanks may be present only as the last two positions of the name control.

.02 The Quarterly EIN Update file will utilize the same header/trailer labels as the FUTA Identification files (See Section 11).

To ensure that the state programmer and project coordinator understand the record layouts, we have provided a core record layout (See Exhibit 6C) and a chart shown below providing a descriptive explanation of each record element. While the numbering between these formats appears to be inconsistent, the core layout represents the physical data address on magnetic cartridge that begins with zero, while the descriptive record layout below refers to relative data positions.

**Section 9. Quarterly EIN Update Data (Cont.)**

<b>Record Position</b>	<b>Element Name</b>	<b>Entry</b>
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 formerly 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 FEIN was not previously assigned to an employer.
31-34	Former Name Control	See page 11 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 state, or possession where the employer shows business is located.
49-70	City	City where business is located as shown by the employer.
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's (yes) or N's (no) in this field show the presence or absence of the F940 filing requirement.
249-252	Reserved	Blanks (effective 1 <sup>st</sup> Quarter in 2008)
253-256	Current Name Control	See page 11 of Section 9
257-259	Transaction Codes	Y's (yes) or N's (no) in this field indicate which TC initiated the extract. Position 257=New Account Position 258=FEIN Change Position 259=Name Change

## **Section 10. Certification Requirements**

### .01 FUTA Identification Data File (See Exhibit 6A)

- 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 that 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 Secure Data Transfer System.
- b. The State Reporting Number (SRN) is shown in Record Positions 280 through 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 FEIN provided, return the record as a zero certification.

- c. The state agency will compare the records on the file or labels 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,
- (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.

Forms 940:

- (1) Payments made before 2/1,
- (2) Payments made 2/1 through 2/10, and
- (3) Payments made after 2/10

Schedule H:

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

**NOTE:** The volume of state records should be entered on line A (matched records) of 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 an early filed current year record and cannot be certified during the FUTA data exchange.

**Section 10. Certification Requirements (Cont.)**

**NOTE:** States should enter the number of state records meeting the criteria for this item on line B of the Certification transmittal letter, Exhibit 1.

3. Return all other unmatched records (Use Rate Indicator of blank - HEX 40).

**NOTE:** States should enter the number of state records meeting the criteria for this item on line C of the Certification transmittal letter, Exhibit 1.

- 1: Voluntary contributions and payments made as surcharge for interest must not be considered when reporting payments.
- 2: No tolerances or other drop criteria will be applied by the state. All Federal records must be returned!
- 3: Certain Federal records will not contain a Federal wage figure but instead show FOFOFOFOFOFOFOFOFOFOFOFOFOFOF1 in wage field. This will denote a multi-state filer with no credit reduction states. If the record is for a multi-state filer with significant credit reduction, then the credit reduction amount will be contained in the Federal wage field.
- 4: The Federal wage field is for state information only and should not be returned on the matched and unmatched records.

.02 The acceptable State Abbreviations and **Agency Codes** are as follows:

Alabama	AL	<b>963</b>	Louisiana	LA	<b>972</b>	Oklahoma	OK	<b>973</b>
Alaska	AK	<b>992</b>	Maine	ME	<b>901</b>	Oregon	OR	<b>993</b>
Arizona	AZ	<b>986</b>	Maryland	MD	<b>952</b>	Pennsylvania	PA	<b>923</b>
Arkansas	AR	<b>971</b>	Massachusetts	MA	<b>904</b>	Puerto Rico	PR	<b>966</b>
California	CA	<b>994</b>	Michigan	MI	<b>938</b>	Rhode Island	RI	<b>905</b>
Colorado	CO	<b>984</b>	Minnesota	MN	<b>941</b>	South Carolina	SC	<b>957</b>
Connecticut	CT	<b>906</b>	Mississippi	MS	<b>764</b>	South Dakota	SD	<b>946</b>
Delaware	DE	<b>951</b>	Missouri	MO	<b>943</b>	Tennessee	TN	<b>962</b>
D. of Columbia	DC	<b>753</b>	Montana	MT	<b>981</b>	Texas	TX	<b>974</b>
Florida	FL	<b>159</b>	Nebraska	NE	<b>947</b>	Utah	UT	<b>987</b>
Georgia	GA	<b>958</b>	Nevada	NV	<b>788</b>	Vermont	VT	<b>903</b>
Hawaii	HI	<b>999</b>	New Hampshire	NH	<b>902</b>	Virginia	VA	<b>954</b>
Idaho	ID	<b>882</b>	New Jersey	NJ	<b>922</b>	Virgin Islands	VI	<b>767</b>
Illinois	IL	<b>936</b>	New Mexico	NM	<b>985</b>	Washington	WA	<b>991</b>
Indiana	IN	<b>935</b>	New York	NY	<b>911</b>	West Virginia	WV	<b>955</b>
Iowa	IA	<b>942</b>	North Carolina	NC	<b>956</b>	Wisconsin	WI	<b>939</b>
Kansas	KS	<b>948</b>	North Dakota	ND	<b>945</b>	Wyoming	WY	<b>983</b>
Kentucky	KY	<b>961</b>	Ohio	OH	<b>931</b>			

## **Section 10. Certification Requirements (Cont.)**

.03 The state agencies will return their FUTA Certification data in the usual tape cartridge format (3480 18-Trk or 3490 36-Trk) or on Encrypted **CD's**. Each FUTA Certification Data Tape or encrypted CD sent to Enterprise Computing Center-MTB by the state agency must have an external label affixed. The absence of a properly completed external label causes a control problem (See Exhibit 1 for the Certification transmittal letter).

.04 The data specifications in the following sections must be adhered to without deviations. If your agency cannot adhere to the specifications, contact [Lynda.Vincent@irs.gov](mailto:Lynda.Vincent@irs.gov) and [Michael.A.Zambardino@irs.gov](mailto:Michael.A.Zambardino@irs.gov) 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. The IBM Standard Label format will be used.

To ensure that the state programmer and project coordinator understand the record layouts, we have provided a core record layout (See Exhibit 6A) and a chart below providing a descriptive explanation of each record element. While the numbering between these formats appears to be inconsistent, the core layout represents the physical data address on magnetic cartridge or **CD** that begins with zero, while the descriptive record layout below refers to relative data positions.



**Section 11. Identification Data Records (Cont)**

**FUTA IDENTIFICATION DATA RECORD**

<b>Record Position</b>	<b>Element Name</b>	<b>Entry</b>
1-4	Record Character Count	Number of Characters contained in the record (HEX)(01270000)
5-6	State Code	Two letter alpha code of state where tax was claimed to be paid.
7-15	FEIN	The current 9 numeric digits assigned to each employer.
16-29	Document Locator Number	Number used by IRS to control the document.
30-35	Tax Period	The six numeric digits of the year involved. e.g., the tax year will be written <b>200412</b> , <b>200512</b> , <b>200612</b> , etc., for <b>2004</b> , <b>2005</b> , <b>2006</b> respectively.
36-37	Check Digit	A two letter alpha code used by IRS in conjunction with the employer identification number as a self-checking or error detecting code.
38-52	Taxable Wages	<p>Wages taxed by IRS on Form 940 or Schedule H. This item will appear only when the wage information is available on a state basis. If this field contains FOFOFOFOFOFOFOFOFOFOFOFOFOFOF1, this represents a multi-state employer with no credit reduction states.</p> <p>This field will contain the credit reduction amount for a multi-state employer who paid wages in credit reduction states. This will be in dollars and cents, right justified.</p>

## Section 11. Identification Data Records(Cont.)

<b>Record Position</b>	<b>Element Name</b>	<b>Entry</b>
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 name lines are present.
197-231	Name, Third Line	Self-explanatory. Blank filled if no name lines are present.
232-266	Name, Fourth Line	Self-explanatory. Blank filled if no name lines are present.
267-270	Name Control	First four letters of the company name.
271-279	Cross Reference FEIN	The FEIN 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
Tape Mark		

## Section 12. FUTA Certification Data Record

.01 The tape specifications outlined in these instructions prescribes the required format and content of the records to be included in the file, but not the methods or equipment to be used in their preparations.

If the state agency cannot meet the following compatibility requirements, please notify the FUTA Coordinator immediately so that the Label Listings can be provided.

The tape labels will be 80 characters Header/Trailer Labels, utilizing IBM standard labels or ANSII as described in Section 7.

.02 An acceptable tape file will contain the following items in the exact order given:

- a. Header label
- b. Tape mark
- c. A series of employer "Certification" records
- d. Tape mark
- e. Tape File Trailer label
- f. Tape mark

.03 An acceptable **CD** file will contain the following item:

- a. A series of employer "Certification" records

**Section 12. FUTA Certification Data Record (Cont.)**

.04 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 FUTA CERTIFICATION DATA TAPE or CD.

HEADER LABEL, FUTA CERTIFICATION DATA TAPE or **CD** - Either the IBM standard labels or ANSII can be used.

FUTA CERTIFICATION DATA TAPE (Until further notice, standard IBM compatible 3480 18-track or 3490 36-track tape cartridge)

(Fixed length record; fixed or variable block (Virginia only) -- See Exhibit 6B.)

To ensure that the state programmer and project coordinator understand the record layouts, we have provided a core record layout (See Exhibit 6B) and a chart below providing a descriptive explanation of each record element. While the numbering between these formats appears to be inconsistent, the core record layout represents the physical data address on magnetic cartridge or **CD** that begins 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.

<b>Record Position</b>	<b>Element Name</b>	<b>Entry</b>
1-4	Record Character Count	Enter number of characters contained in record. (HEX) (01460000)
5-6	State Code	Enter official two letter alpha code.
7-15	FEIN	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 (200412, 200512)
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 no return was filed or more than 4 experience rates were assigned, fill the field with zeros (FO).
50	Exception Indicator	FO 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.)**

<b>Record Position</b>	<b>Element Name</b>	<b>Entry</b>
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 if different from wages in positions 37-49, <u>provided</u> different experience rate 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.)**

<b>Record Position</b>	<b>Element Name</b>	<b>Entry</b>
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 FEIN for each separate type of business).</p> <ul style="list-style-type: none"> <li>• Enter a "9" on the California record ONLY when more than one FEIN is involved.</li> <li>• Enter a zero if the California record does not involve more than one FEIN.</li> </ul> <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	FO
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	FO
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 Form 940 Payments prior to 2/1	Enter the sum of payments before 2/1; if no payments made, fill with zeroes.
130-142	Sum of Form 940 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 Form 940 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.)**

<b>Record Position</b>	<b>Element Name</b>	<b>Entry</b>
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	Copy from position 295 of the FUTA Identification File Record.
173-181	Cross Reference Number	Copy from positions 271 - 279 of the FUTA Identification File Record.
182-194	Sum of Schedule H Payments 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 Schedule H Payments 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.
<b>Tape Mark</b>		

.05 Form 940-C must be completed by the state agency when the Rate Indicator (Tape 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 through 36 is to be entered and a "1" or "3" is to be entered in Position 156. The Form 940-C will be sent to the appropriate SBSE campus to be input onto the FUTA Case Processing (FCP) system's 940c file.

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

.06 The records on the tape must be in fixed length format (the block can be fixed or variable (Virginia only) and in sequence according to the federal FEIN. Care must be taken to copy, without error, the FEIN, Check Digits, State Code and Form Indicator furnished by IRS; the tape is unusable if it does not contain these factors without error.

.07 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 data base. 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 Tape or **CD** has been prepared and before shipment, the state should review the quality of the data provided. This review will minimize the number of requests for recertification received from the IRS campuses.

The following review procedures should be followed:

01. 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 Publication 4485 specifications.
02. Using the EINs, 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 computer certifications. Remember the state reporting number provided is an additional research tool to help find the certification data for the EIN.
03. When the results of these reviews are satisfactory, ship the tape or **CD** to Enterprise Computing Center-MTB. The results of these reviews should be saved for future reference.

**NOTE:** Implementing these review procedures will identify problems at a point when they can be easily corrected.

### **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 940-B or substitute form.

- a. The campuses will send manual requests to the addresses in Exhibit 2, Manual Certification Contact/Address column.
- b. States should work these manual requests as quickly as possible. Many of these may have statute deadlines or other problems that require expedite handling. If you cannot research these within 60 days, contact the SBSE campus FUTA Coordinator.

.02 State Agencies should prepare supplemental and/or amended certifications on Forms 940-C or a substitute form and forward to the IRS SBSE campus for your state. Clearly mark each form SUPPLEMENTAL or AMENDED. The forms must show a complete record of the account including any data previously given to the IRS manually or by tape. The data previously given to the IRS should be the first amounts, and then the amended or supplemental data. The data 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 An agreement between the state agency and the SBSE campus can be made to enable the SBSE campus to accept the employer's proof of credit without having to suspend the case 45 days for state recertification. If an agreement is not made, the following instructions will be followed:

- a. If the employer returns photocopies of canceled checks or other pertinent data:
  - (1) The SBSE campus will prepare a Form 940-B.
  - (2) All data returned by the employer will be photocopied.
  - (3) Form 940-B and attachments will be sent to the state agency.
  - (4) The SBSE campus will suspend the photocopied data and a copy of the Form 940-B 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 and make the necessary correction.

.04 The method used by IRS to assign an Employer Identification Numbers (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 or FEIN.
- 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 and advises him of the new number. The taxpayer should:
  1. Keep a copy of the number 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 their account and/or the assignment of more than one FEIN.

- 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 in organization and a new number is needed.



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

f. Assigning Employer Identification Numbers:

1. The types of organizations receiving EINs are partnerships, sole proprietorships, corporations, trusts, and estates, governmental and non-profit organizations. The FEINs are assigned in the legal name of the organization.

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.

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 cases:

- 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 when transferring credit from one state account number to another, the EIN must be transferred. 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 FEIN for the partnership must be transferred with the respective money amounts for this one year. The partnership number may be deleted after the certification has been completed.

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**Section 16. Exhibits**

**Exhibit 1**

**Transmittal of State FUTA Certification**

Serial Number of State Tape(s) or <b>CD's</b> 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 _____		<b>Note:</b> 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.
B. Non-Certified Records returned - Rate Indicator of "1" or "3" (PAR Records) _____		
C. Zero Cert Records _____		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.
D. Total Identification Records Returned to Enterprise Computing Center-MTB. _____ (This total must agree with the volume 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

**Exhibit 2: STATES' INFORMATION SYSTEM INFORMATION AND  
MANUAL CERTIFICATION REQUEST CONTACTS**

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
ALABAMA	V.F. Hardy AL Unemployment Commission Department of Industrial Relations Tape Library 649 Monroe St. Room 3205 Montgomery, AL 36131	Charlotte Lackey AL Unemployment Commission Supervisor, Dept. of Industrial Relations Audit & Cashiering Room 4207 649 Monroe St. Montgomery, AL 36131
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	Brad Hall AZ Dept. of Economic Security 4000 N. Central Ave. Suite 500 Phoenix, AZ 85012 <a href="mailto:BRHall@azdes.gov">BRHall@azdes.gov</a>	Brad Hall AZ Dept. of Economic Security 4000 N. Central Ave. Suite 500 Phoenix AZ 85012 <a href="mailto:BRHall@azdes.gov">BRHall@azdes.gov</a>
ARKANSAS	Earnest Sweat AR Dept. Of Workforce Services #2 Capitol Mall Room 543 Little Rock, AR 72201 <a href="mailto:earnest.sweat@arkansas.gov">earnest.sweat@arkansas.gov</a>	Jeanie Oberle AR Dept of Workforce Service PO BOX 8007 Little Rock, AR 72203 <a href="mailto:Jeanie.Oberle@arkansas.gov">Jeanie.Oberle@arkansas.gov</a>

Exhibit 2 (Cont.): STATES' INFORMATION SYSTEM INFORMATION 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	Keith Boucher CO Dept of Employment & Training IT III 633 E. 17 <sup>th</sup> St. Room 805 Denver, CO 80202 <a href="mailto:Keith.boucher@state.co.us">Keith.boucher@state.co.us</a>	Johanna Cartledge CO Dept. of Employment & Training Business Analyst 1515 Arapahoe St. Ste 200 Denver, CO 80202 <a href="mailto:Johanna.cartledge@state.co.us">Johanna.cartledge@state.co.us</a>
CONNECTICUT	Dept. of INFO TECH CT Employment Security Division ATTN: DOL Computer Operations 101 East River Drive East Hartford, CT 06108 <a href="mailto:Michael.Robillard@ct.gov">Michael.Robillard@ct.gov</a>	Theresa Wells CT DOL CT Employment Security Division Supv. Cashiers Unit 200 Folly Brook Blvd. Wethersfield, CT 06109 <a href="mailto:Theresa.Wells@ct.gov">Theresa.Wells@ct.gov</a>

Exhibit 2 (Cont.): STATES' INFORMATION SYSTEM INFORMATION 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 <a href="mailto:Heather.Comstock@state.de.us">Heather.Comstock@state.de.us</a>	Karen Pasquale Administrator DE Div. of Unemployment Insurance PO Box 9950 Wilmington, DE 19809 <a href="mailto:Karen.Pasquale@state.de.us">Karen.Pasquale@state.de.us</a>
DISTRICT OF COLUMBIA	Bobby Tucker D.C. Dept of Employment Security Production Control Room 227 609 H Street NE Washington, DC 20002 <a href="mailto:bobby.tucker@dc.gov">bobby.tucker@dc.gov</a>	Bobby Tucker DC Dept of Employment Security Div. of Unemployment Insurance Tax 3 <sup>rd</sup> Floor Room 362 609 H Street NE Washington, DC 20001 <a href="mailto:bobby.tucker@dc.gov">bobby.tucker@dc.gov</a>
FLORIDA	Denise Haney FL Bureau of Compensation Agency for Workforce Innovation 600 South Calhoun St Room 336-A Holland Bldg Tallahassee, FL 32399	Lindsay Griner FL Bureau of Compensation Dept. of Revenue Unemployment Tax Dept 5050 W Tennessee St. Tallahassee, FL 32399
GEORGIA	Corine Jones Disclosure Officer GA Dept. of Labor OL Sussex Place Suite 225 148 International Blvd. N.E. Atlanta, GA 30303	Same as IT Contact

Exhibit 2 (Cont.): STATES' INFORMATION SYSTEM INFORMATION AND  
MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
HAWAII	Daniel Takazawa Employer Services Section Chief HI DLIR-Unemployment Insurance Division 830 Punchbowl St. Room 437 Honolulu, HI 96813 <a href="mailto:Daniel.M.Takazawa@hawaii.gov">Daniel.M.Takazawa@hawaii.gov</a>	Daniel Takazawa Employer Services Section Chief HI DLIR-Unemployment Insurance Division PO Box 700 Honolulu, HI 96809 <a href="mailto:Daniel.M.Takazawa@hawaii.gov">Daniel.M.Takazawa@hawaii.gov</a>
IDAHO	Lee Nussgen Sr. Tax Rep. ID Dept. of Commerce & Labor 317 Main St. Boise, ID 83735 <a href="mailto:LeElla.Nussgen@cl.idaho.gov">LeElla.Nussgen@cl.idaho.gov</a>	Elynn Clafflin Technical Records Spec. II ID Dept. of Commerce & Labor 317 Main St. Boise, ID 83735 <a href="mailto:eclafflin@cl.idaho.gov">eclafflin@cl.idaho.gov</a>
ILLINOIS	William Schneider Public Service Administrator IL Dept. of Employment Security 33 S State St. Chicago, IL 60603 <a href="mailto:BSchnei@ides.state.il.us">BSchnei@ides.state.il.us</a>	Rosemary Burton Public Service Administrator IL Dept. of Employment Security 33 S State St. Chicago, IL 60603 <a href="mailto:rburton@ides.state.il.us">rburton@ides.state.il.us</a>
INDIANA	IN Department of Workforce Development Attn: William Gilson 10 N. Senate Avenue SE 204 Indianapolis, IN 46204	Don Stowers IN Department of Workforce Development 10 N. Senate Ave. Indianapolis, IN 46204 <a href="mailto:dstowers@dwd.in.gov">dstowers@dwd.in.gov</a>

Exhibit 2 (Cont.): STATES' INFORMATION SYSTEM INFORMATION 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	Aaron Page IA Workforce Development Adjustment Unit 1000 E. Grand Ave. Des Moines, IA 50319-0209
KANSAS	Carol Seaman KS Dept. of Human Resources Division of Employment Security 1309 S. W. Topeka Blvd. Topeka, KS 66603 <a href="mailto:Carol.Seaman@dol.ks.gov">Carol.Seaman@dol.ks.gov</a>	Roc Biffinger Delinquent Accounts Unit KS DOL 401 SW Topeka Blvd. Topeka, KS 66603-3182 <a href="mailto:Roc.Biffing@dol.ks.gov">Roc.Biffing@dol.ks.gov</a>
KENTUCKY	Robert G. Tubesing KY Div. of Unemployment Insurance CHR Building, East Wing 2 <sup>nd</sup> FL 275 E. Main St. Frankfort, KY 40621-0948 <a href="mailto:RobertG.Tubesing@ky.gov">RobertG.Tubesing@ky.gov</a>	John Coleman KY Div. of Unemployment Insurance PO Box 948 Frankfort, KY 40621-0948 <a href="mailto:RobertG.Tubesing@ky.gov">RobertG.Tubesing@ky.gov</a>



Exhibit 2 (Cont.): STATES' INFORMATION SYSTEM INFORMATION AND  
**MANUAL CERTIFICATION REQUEST CONTACTS**

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
LOUISIANA	Raj Jindal LA Off. of Employment Security Data Processing 1001 N. 23 <sup>rd</sup> St. Baton Rouge, LA 70804	Karen Salvant LA Employment Security Division PO Box 94186 Baton Rouge, LA 70804-9186
MAINE	Steve Gruz Maine DOL ME Bureau of Unemployment Compensation 19 Union Street Augusta, ME 04330 <a href="mailto:Steve.J.Gruz@maine.gov">Steve.J.Gruz@maine.gov</a>	Mayrene Crane Tax Section Manager ME DOL ME Bureau of Unemployment Compensation 45 Commerce Drive Augusta, ME 04333-0047 <a href="mailto:Mayrene.Crane@maine.gov">Mayrene.Crane@maine.gov</a>
MARYLAND	Supervisor Accts Receivable Unit MD Div. of Unemployment Insurance 1100 N. Eutaw St. Room 414 Baltimore, MD 21201	Monica Douglass Supervisor Accounts Receivable MD Div. of Unemployment Ins 1100 N. Eutaw St. Rm 415 Baltimore, MD 21201 <a href="mailto:uitaxar@dllr.state.md.us">uitaxar@dllr.state.md.us</a>

Exhibit 2 (Cont.): STATES' INFORMATION SYSTEM INFORMATION AND  
MANUAL CERTIFICATION REQUEST CONTACTS

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

Exhibit 2 (Cont.): STATES' INFORMATION SYSTEM INFORMATION AND  
MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
MISSOURI	Clarine Hart Federal/State Coordinator MO DOL & Industrial Relations Div. of Employment Security 421 E. Dunklin Jefferson City, MO 65101 <a href="mailto:Clarine.Hart@dolir.mo.gov">Clarine.Hart@dolir.mo.gov</a>	Same as IT Contact
MONTANA	Sandy Bay Chief, Contributions Bureau MT Dept. of Labor & Industry 1327 Lockey 4 <sup>th</sup> Floor Helena, MT 59604 <a href="mailto:sabay@mt.gov">sabay@mt.gov</a>	Elaine Kitto Contributions Bureau MT Dept of Labor & Industry PO Box 6339 Helena, MT 59601-6339 <a href="mailto:ekitto@mt.gov">ekitto@mt.gov</a>
NEBRASKA	Donna Gillis Office of Information Technology NE Workforce Development 550 South 16 <sup>th</sup> Street Lincoln, NE 68508 <a href="mailto:dgillis@dol.state.ne.us">dgillis@dol.state.ne.us</a>	Ardyce Fuhrman Division of Employment NE Workforce Development 550 16 <sup>th</sup> St PO Box 94600 Lincoln, NE 68509 <a href="mailto:afuhrman@dol.state.ne.us">afuhrman@dol.state.ne.us</a>
NEVADA	Mary Bachmann NV DETR/Employment Security Dept. 500 E. Third St Carson City, NV 89713 <a href="mailto:mcbachmann@nvdetr.org">mcbachmann@nvdetr.org</a>	Bart Higgenbottom NV DETR/Employment Security Dept. 500 E. Third St. Carson City, NV 89713 <a href="mailto:blhiggenbottom@nvdetr.org">blhiggenbottom@nvdetr.org</a>

Exhibit 2 (Cont.): STATES' INFORMATION SYSTEM INFORMATION 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	Gary Wright Assistant Director - Contributions NH Dept. of Employment Security 32 S. Main St. Concord, NH 03301 <a href="mailto:gwright@nhes.state.nh.us">gwright@nhes.state.nh.us</a>
NEW JERSEY	Robert Schisler NJ Dept. of Labor and Workforce Development Div. of Information Technology NJ Labor Building John Fitch Plaza 2 <sup>nd</sup> Floor Trenton, NJ 08625 <a href="mailto:Robert.Schisler@dol.state.nj.us">Robert.Schisler@dol.state.nj.us</a>	Anna Saley Div. of Employer Accounts NY Dept of Labor & Workforce DOL Labor & Industry Bldg 9 <sup>th</sup> Floor – Office Audits PO Box 910 Trenton, NJ 08625 <a href="mailto:Anna.Saley@dol.state.nj.us">Anna.Saley@dol.state.nj.us</a>
NEW MEXICO	John Marquez NM Dept of Workforce Solutions 401 Broadway NE Albuquerque, NM 87102 <a href="mailto:jmarquez@state.nm.us">jmarquez@state.nm.us</a>	Willard Hunter NM Dept of Workforce Solutions Supervisor Experience Rating Section 401 Broadway NE PO Box 2281 Albuquerque, NM 87103

Exhibit 2 (Cont.): STATES' INFORMATION SYSTEM INFORMATION AND  
MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
NEW YORK	Adriane Ambuhl Office of Technology NY Unemployment Insurance Div. Building 8 Room 174 State Office Bldg. Campus Albany, NY 12240	Kathleen DeRosa Supervisor of Employer Accts. NY Employment Insurance Div. State Office Building Campus Bldg.12 Room 332 Albany, NY 12240 <a href="mailto:USAKLD@Labor.State.NY.US">USAKLD@Labor.State.NY.US</a>
NEW YORK (QUARTERLY EIN UPDATE DATA FILE ONLY)	EDP Systems Audit Bureau NY Dept. of Taxation and Finance ATTN: Leta Snover State Office Campus Building #8 Room 700 Albany, NY 12227	N/A
NORTH CAROLINA	Kevin Fallon NC Employment Security Commission 700 Wade Ave. Raleigh, NC 27605 <a href="mailto:Kevin.Fallon@ncmail.net">Kevin.Fallon@ncmail.net</a>	Kevin Measley NC Employment Security Commission PO Box 26504 Raleigh, NC 27611 <a href="mailto:Kevin.Measley@ncmail.net">Kevin.Measley@ncmail.net</a>
NORTH DAKOTA	Dave Gathman Job Service North Dakota 1000 East Divide Ave. Bismarck, ND 58506-5507 <a href="mailto:dgathman@state.nd.us">dgathman@state.nd.us</a>	Deb Harter Job Service North Dakota PO Box 5507 Bismarck, ND 58506-5507 <a href="mailto:dmharter@state.nd.us">dmharter@state.nd.us</a>

Exhibit 2 (Cont.): STATES' INFORMATION SYSTEM INFORMATION AND  
**MANUAL CERTIFICATION REQUEST CONTACTS**

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
OHIO	John Suminski/Dave Wollenberg ODJFS/MIS OH Bureau of Employ. Services 4200 E 5 <sup>th</sup> Ave Columbus, OH 43219 <a href="mailto:suminj@odjfs.state.oh.us">suminj@odjfs.state.oh.us</a> <a href="mailto:wolled@odjfs.state.oh.us">wolled@odjfs.state.oh.us</a>	Byron Archer/Jim Durbin ODJFS –US Tax OH Bureau of Employ Services 4300 Kimberly Parkway Columbus, OH 43232 <a href="mailto:arceb@odjfs.state.oh.us">arceb@odjfs.state.oh.us</a> <a href="mailto:durbij@odjfs.state.oh.us">durbij@odjfs.state.oh.us</a>
OKLAHOMA	Mike Evans OK Employment Security Commission Will Rogers Memorial Bldg. Rm 314 2401 N. Lincoln Oklahoma City, OK 73105-4495	Mary Casey OK Employment Security Commission Will Rogers Memorial Bldg. Rm 400 2401 N. Lincoln Oklahoma City, OK 73105-4495
OREGON	Keith Williams OR Employment Department 875 Union St. NE Salem, OR 97311-0030 <a href="mailto:Keith.M.Williams@state.or.us">Keith.M.Williams@state.or.us</a>	Ellen Pelker OR Employment Department 875 Union St. NE Salem, OR 97311-0030 <a href="mailto:Ellen.C.Pelker@state.or.us">Ellen.C.Pelker@state.or.us</a>
PENNSYLVANIA	Mike Munchel Supervisor, Employer Tax Accounting PA Bureau of Employment Security Labor & Industry Building 3 <sup>rd</sup> Floor Seventh and Forster Sts. D107 Harrisburg, PA 17121 <a href="mailto:mmunchel@state.pa.us">mmunchel@state.pa.us</a>	R. Scott Miedrich Assistant Director for Tax Operations PA Bureau of Employment Security Labor and Industry Bldg. 9 <sup>th</sup> Floor Seventh and Forster Sts. Harrisburg, PA 17121

Exhibit 2 (Cont.): STATES' INFORMATION SYSTEM INFORMATION AND  
MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
PUERTO RICO	Rogelio Rodriquez Dir., PR Bureau of Employment Security 505 Avenida Munoz Rivera Tax Division – 12 <sup>th</sup> Floor San Juan, Puerto Rico 00918-3352	Same as IT Contact
RHODE ISLAND	Anthony Marine RI Dept of Labor and Training 1511 Pontiac Ave. Cranston, RI 02920 <a href="mailto:amarine@dlt.ri.gov">amarine@dlt.ri.gov</a>	John L. Huppee, Jr. Div. of Taxation RI Dept of Labor and Training Employer Tax Section 1 Capitol Hill Providence, RI 02908-5829
SOUTH CAROLINA	Robert Amick SC Employment Security Commission PO Box 995 1550 Gadsden St. Columbia, SC 29201 <a href="mailto:ramick@sces.org">ramick@sces.org</a>	Susan Long SC Employment Security Commission 1550 Gadsden St. PO Box 995 Columbia, SC 29202 <a href="mailto:slong@sces.org">slong@sces.org</a>
SOUTH DAKOTA	Teri Zerr Assistant Tax Administrator SD DOL/UI Tax 420 S. Roosevelt Aberdeen, SD 57401 <a href="mailto:Teri.zerr@state.sd.us">Teri.zerr@state.sd.us</a>	Mike Buske Field Service Chief SD DOL PO Box 4730 Aberdeen, SD 57402-4730

Exhibit 2 (Cont.): STATES' INFORMATION SYSTEM INFORMATION AND  
MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
TENNESSEE	<p>Jill Patrick TN Information Technology Division</p> <p>220 French Landing Drive Nashville, TN 37243-1002 <a href="mailto:Jill.Patrick@state.tn.us">Jill.Patrick@state.tn.us</a></p>	<p>Anita Jones TN Dept. of Employment Security 8th Floor Volunteer Plaza Bldg. 500 James Robertson Pkwy. Nashville, TN 37245-3525 <a href="mailto:Anita.Jones@state.tn.us">Anita.Jones@state.tn.us</a></p>
TEXAS	<p>Joni Tollett AD&amp;M Tax Manager TX Unemployment Commission 101 E. 15<sup>th</sup> St. Room 0130 Austin, TX 78778 <a href="mailto:Joni.tollett@twc.state.tx.us">Joni.tollett@twc.state.tx.us</a></p>	<p>Alma Sanchez Administrative Assistance TX Unemployment Commission Refunds &amp; Compliance Unit 101 E. 15th St. Room 504 Austin, TX 78778 <a href="mailto:Alma.sanchez@twc.state.tx.us">Alma.sanchez@twc.state.tx.us</a></p>
UTAH	<p>Sherrie St. John UT Dept. of Workforce Services Employer Accounts 140 East 300 S Salt Lake City, UT 84111 <a href="mailto:ssjohn@utah.gov">ssjohn@utah.gov</a></p>	<p>Sherrie St. John UT Dept. of Workforce Services Employer Accounts P.O. Box 45288 Salt Lake City, UT 84145-0288 <a href="mailto:ssjohn@utah.gov">ssjohn@utah.gov</a></p>
VERMONT	<p>Patrick McCabe VT Dept. of Employment &amp; Training 5 Green Mountain Dr. Montpelier, VT 05602 <a href="mailto:pmccabe@det.state.vt.us">pmccabe@det.state.vt.us</a></p>	<p>Maurine Desmarais UC Trust Fund Accountant VT Department of Employment &amp; Training P.O. Box 488 Montpelier, VT 05601 <a href="mailto:mdesmarais@det.state.vt.us">mdesmarais@det.state.vt.us</a></p>



Exhibit 2 (Cont.): STATES' INFORMATION SYSTEM INFORMATION AND  
**MANUAL CERTIFICATION REQUEST CONTACTS**

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
VIRGINIA	Victoria Caplan Supervisor Tax Team IT Div VA Employment Commission 703 East Main St. Richmond, VA 23219 <a href="mailto:Victoria.Caplan@vec.virginia.gov">Victoria.Caplan@vec.virginia.gov</a>	Norma Mitchell VA Employment Commission PO Box 1358 Richmond, VA 23218-1358 <a href="mailto:Norma.Mitchell@vec.virginia.gov">Norma.Mitchell@vec.virginia.gov</a>
VIRGIN ISLANDS	Paul Alexander VI Employment Security Agency DOL, Div Unemployment Insurance 54A & B Kronprindsens Gade St. Thomas, VI 00802 <a href="mailto:paul@vidol.gov">paul@vidol.gov</a>	Paul Alexander VI Employment Security Agency PO Box 3159 - Charlotte Amalie St. Thomas, VI 00801
WASHINGTON	Sharon Epperson WA Employment Security Dept. UI Tax Administration Mail Stop KG-11 212 Maple Park Olympia, WA 98501 <a href="mailto:sepperson@esd.wa.gov">sepperson@esd.wa.gov</a>	Rick Owen WA Employment Security Department UI Tax Administration PO Box 9046 Olympia, WA 98504 <a href="mailto:rowen@esd.wa.gov">rowen@esd.wa.gov</a>
WEST VIRGINIA	Karen Scragg Workforce WV Information Services & Communications 112 California Ave. Charleston, WV 25305 <a href="mailto:KScragg@workforcewv.org">KScragg@workforcewv.org</a>	Bruce Dwight Workforce West Virginia 112 California Ave. Charleston, WV 25305 <a href="mailto:bdwight@workforcewv.org">bdwight@workforcewv.org</a>

Exhibit 2 (Cont.): STATES' INFORMATION SYSTEM INFORMATION AND  
**MANUAL CERTIFICATION REQUEST CONTACTS**

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
WISCONSIN	Randy Sunde Director, Bureau Tax & Accounting Unemployment Insurance Division Room C300 201 E. Washington Ave. Madison, WI 53707	Rick Holzbauer WI Dept. Workforce Dev. PO Box 7942 Madison, WI 53707 <a href="mailto:Rick.holzbauer@dwd.state.wi.us">Rick.holzbauer@dwd.state.wi.us</a>
WYOMING	Greg Olson Security Officer WY Dept of Employment Unemployment Insurance Division PO Box 2760 100 W. Midwest Casper, WY 82602 <a href="mailto:Golson1@state.wy.us">Golson1@state.wy.us</a>	Paula Reed Accounts Receivable Supervisor WY Dept of Employment Unemployment Insurance Division PO Box 2760 100 W. Midwest Casper, WY 82602 <a href="mailto:Pre2@state.wy.us">Pre2@state.wy.us</a>

Exhibit 3. Transmittal for Form 940-C

DOCUMENT TRANSMITTAL		TO: Internal Revenue Service Campus <input type="text" value="1"/>	DATE: <input type="text" value="2"/>
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 Supplemental to data on tape sent to Enterprise Computing Center-MTB  ATTENTION: Campus FUTA Unit  <input type="checkbox"/> Supplemental and/or Amended Certifications  ATTENTION: Campus FUTA Unit		<input type="text" value="3"/>	<input type="text" value="4"/>
FROM: (State Agency) <input type="text" value="5"/>		Releasing Official <input type="text" value="6"/>	
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 3 (Cont.) Transmittal for Form 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 Supplemental to data on tape sent to 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.a External Label FUTA Identification File (From IRS to State)

PDJEY.J18063.FSSAAA.FCCCCC					Data Set Name
J18063 Job Name			Creation Expiration		
Density	/	Trks	/	LRECL	/ Blks / Blk Type
Vol Ser	/	Sequence	/	Label	Device

1. SSAAA = State Abbreviation and 3-digit Agency Code (See pg 1, Nature of Changes)
2. CCCCCC = Cycle

Exhibit 4.b External Label for FUTA Certification Tape or **CD** (From State to IRS)

NAME OF STATE	DATA SET NAME
LRECL RECORD SIZE	BLOCK SIZE
BLOCK TYPE	SEQUENCE NUMBER
NUMBER OF RECORDS	

1. Name of State
2. Data Set Name
3. LRECL - Record Length
4. Block Size
5. Block Type - fixed or variable blocked
6. Sequence Number
7. Number of Records on the Tape

Exhibit 4.c External Label for FUTA Quarterly Entity Extract File (From IRS)

PDBEK.B1805E.FSSAAA.BCCCCC		Data Set Name
B1805C Job Name		Creation Expiration
Density / Trks / LRECL / Blks / Blk Type		
Vol Ser / Sequence / Label		SL Device

1. SSAAA = State Abbreviation and 3-digit Agency Code (See pg 1, Nature of Changes)
2. CCCCCC = Cycle

Exhibit 5 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



CORE RECORD LAYOUT

<b>File Name: 180-63-11</b>						<b>August 17, 2001</b>
<b>Record Title: FUTA Identification Data File (To State)</b>						
<b>Element Name</b>	<b>Dec</b>	<b>Hex</b>	<b>Leng</b>	<b>Type</b>	<b>Ref</b>	<b>Remarks</b> *
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
<b>TOTAL RECORD LENGTH</b>	<b>295</b>	<b>127</b>				

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

CORE RECORD LAYOUT

File Name <b>180-67-01</b>						Date 1/27/2005
<b>FUTA State Certification Data</b>						
Element Name	Dec	Hex	Length	Type	Ref	Remarks
Byte Count	0	0	4	X		BYTE COUNT IN HEXADECIMAL 01460000 326 BYTES PER RECORD
STATE CODE	4	4	2	C		
EIN	6	6	9	C		FEDERAL 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 <b>The F1 will be entered by states with a state wage base of \$7,000. Otherwise F0 will be entered.</b>
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 Payts 4-15 or PRIOR	181	B5	13	C		
Sum of Sched H Payts 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
						BLOCK LENGTH 1630 FOR FIXED BLOCKED AND
						1634 FOR VARIABLE BLOCKED.

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

CORE RECORD LAYOUT

<b>File Name 180-5E-11</b>						Date 07/13/2007
<b>Record Title Reformatted FUTA Quarterly Entity Extract Data</b>						Effective PY2008
<b>Element Name</b>	<b>Dec</b>	<b>Hex</b>	<b>Length</b>	<b>Type</b>	<b>Ref</b>	<b>Remarks</b>
						*
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' or 'N': Shows presence or absence 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
<b>TOTAL RECORD LENGTH</b>	<b>259</b>	<b>103</b>				
						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 7

List of States and IRS SBSE Campus

<b>STATE</b>	<b>SB/SE CAMPUS</b>	<b>STATE</b>	<b>SB/SE CAMPUS</b>
Alabama	Memphis	Alaska	Cincinnati
Arizona	Cincinnati	Arkansas	Memphis
California	Cincinnati	Colorado	Cincinnati
Connecticut	Philadelphia	Delaware	Philadelphia
District of Columbia	Philadelphia	Florida	Memphis
Georgia	Memphis	Hawaii	Cincinnati
Idaho	Cincinnati	Illinois	Cincinnati
Indiana	Cincinnati	Iowa	Cincinnati
Kansas	Cincinnati	Kentucky	Cincinnati
Louisiana	Memphis	Maine	Philadelphia
Maryland	Philadelphia	Massachusetts	Philadelphia
Michigan	Cincinnati	Minnesota	Cincinnati
Mississippi	Memphis	Missouri	Cincinnati
Montana	Cincinnati	Nebraska	Cincinnati
Nevada	Cincinnati	New Hampshire	Philadelphia
New Jersey	Philadelphia	New Mexico	Cincinnati
New York	Philadelphia	North Carolina	Philadelphia
North Dakota	Cincinnati	Ohio	Cincinnati
Oklahoma	Memphis	Oregon	Cincinnati
Pennsylvania	Philadelphia	Puerto Rico	Philadelphia
Rhode Island	Philadelphia	South Carolina	Philadelphia
South Dakota	Cincinnati	Tennessee	Memphis
Texas	Memphis	Utah	Cincinnati
Vermont	Philadelphia	Virgin Islands	Philadelphia
Virginia	Philadelphia	Washington	Cincinnati
West Virginia	Cincinnati	Wisconsin	Cincinnati
Wyoming	Cincinnati		

**SBSE CAMPUS CONTACT ADDRESSES**

<b>SBSE Campus</b>	<b>States</b>
<p>Cincinnati IRS Campus                      Attn: FUTA Coordinator,                      Stop 815G                      201 W Rivercenter Blvd.                      Covington, KY 41011</p>	<p>Alaska, Arizona, California,                      Colorado, Hawaii, Idaho, Illinois,                      Indiana, Iowa, Kansas, Kentucky,                      Michigan, Minnesota, Missouri,                      Montana, Nebraska, Nevada,                      New Mexico, North Dakota, Ohio,                      Oregon, South Dakota, Utah,                      Washington, West Virginia, Wisconsin,                      and Wyoming</p>
<p>Memphis IRS Campus                      Attn: FUTA Coordinator, Stop 80                      5333 Getwell Road                      Memphis, TN 38118</p>	<p>Alabama, Arkansas, Florida, Georgia, Louisiana,                      Mississippi, Oklahoma, Tennessee, and Texas</p>
<p>Philadelphia IRS Campus                      Attn: FUTA Coordinator,                      Drop Point S-849                      11601 Roosevelt Blvd.                      Philadelphia, PA 19114</p>	<p>Connecticut, Delaware, District of Columbia, Maine,                      Maryland, Massachusetts, New Hampshire, New                      Jersey, New York, North Carolina, Pennsylvania,                      Puerto Rico, Rhode Island, South Carolina, Vermont,                      Virginia, and the Virgin Islands</p>

Exhibit 9

<b>IRS FUTA PROCESSING SCHEDULE</b>	
<b>Action Item</b>	<b>Schedule Completion</b>
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
State furnishes Enterprise Computing Center-MTB with their FUTA Certification data tapes.	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 must have their correct certification data to Enterprise Computing Center-MTB in order to participate in the annual FUTA Certification program processing.	April
Enterprise Computing Center-MTB transmits the discrepancy data to ECC-MEM for campus processing.	May

**NOTE:** It is imperative the above schedule is 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.