
Guide for the Certification of State FUTA Credits

Unemployment Tax
Form 940 and Schedule H



Department of the Treasury
Internal Revenue Service

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Nature of Changes

Publication 4485 – Guide for the Certification of State FUTA Credits – Effective October 2010 for Tax Year 2009 FUTA Program

Starting in 2010 the FUTA discrepancy processing for tax year 2009 will be worked at the Internal Revenue Service (IRS), Cincinnati, Small Business/Self Employed (SBSE) Campus only.

- (1) Please review this document thoroughly. Note the changes related to SDT Help Desk instructions (see page 3) and requesting a SDT Help Desk Ticket (see page 4).
- (2) Since September 1, 2007, the IRS has been prohibited from shipping Federal Unemployment Tax Act (FUTA) extract data on tape, cartridge, or CD. FUTA information will only be provided to agencies electronically via IRS Secure Data Transfer (SDT). The IRS has chosen Tumbleweed's "Secure Transport" product to facilitate the transfer of data.

The IRS will transmit all FUTA extracts via SDT. Once the extract is complete, IRS will send the data to Tumbleweed (TW) for transmission to the participating agencies. For support with the Tumbleweed installation, please e-mail MIT.S.EUES.enterprise.service.desk@irs.gov and identify your agency name, agency code and contact information. Each agency must also have an IdenTrust Certificate installed. After the initial installation, agencies will have to renew their IdenTrust Certificate every two years at a cost of approximately \$119. Refer to the ACES (Access Certificates for Electronics Services) IdenTrust website for additional information:

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

- (3) Moved State Agency Abbreviations and Agency Codes from Section 10 to Exhibit 4.
- (4) Moved Exhibit 2 States' Information System and Manual Certification Request Contacts to Exhibit 7.
- (5) Updated Philadelphia Campus in address in Exhibit 5.
- (6) IRS Cincinnati SBSE Campus will be working the entire FUTA program as of June 2010.

Reminders

(1) **Posting of the Publication 4485**

This Publication will be posted on the website (www.irs.gov/formspubs) during the last two weeks of September, before the SDT transmission is sent to the state agencies.

(2) **Headquarters staff (HQ)**

The IRS Headquarters (HQ) staff contacts are Lynda Vincent and Michael A. Zambardino. You may contact them by e-mail:

lynda.vincent@irs.gov or michael.a.zambardino@irs.gov

NOTE: After May 2011, contact Michael A. Zambardino for assistance with FUTA issues.

(3) **Personally Identifiable Information (PII) Breach/Misrouted File**

Personally Identifiable Information (PII) is any personal information that is linked or linkable to an individual. Examples include an individual's name, social security number, date and place of birth, mother's maiden name, financial transactions, medical history, and criminal or employment history. A PII breach is any incident where PII is lost, misused, or compromised. A suspected PII breach should be reported to the Treasury Inspector General for Tax Administration (TIGTA) and the IRS Office of Safeguards immediately. Contact information is as follows:

TIGTA 1-800-366-4484

Office of Safeguards

www.treas.gov/tigta

www.safeguardreports@irs.gov

(4) **SDT Automatic File Notification Information**

Each agency will be notified when a file is ready to be downloaded. The agencies are required to set up a "generic" e-mail box to which IRS will send notification. Agencies determine who they want within the agency to receive notification. The agency group code e-mail address must start with the agency's two digit state abbreviation followed by three digit agency code and agency's e-mail address extension. For instance, if the state code is MA and the agency code is 123, the group code e-mail address would begin "MA123@..." followed by the agency's e-mail address extension.

The agency's group code e-mail address will supersede any e-mail addresses previously provided by the agency. Once the notification is received in the generic e-mail box, agencies have **10 days** in which to download the file, after which the file will be removed from the IRS Tumbleweed server whether or not it has been downloaded.

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

Reminders (cont.)

(5) Automated Notifications to States

The following automated notifications are sent to inform, provide confirmation, or request information. All automated notifications are sent to a group e-mail address provided by the state agency.

FILE DELIVERY NOTIFICATION (FDN): Whenever an IRS file is placed on the Tumbleweed server, an automated notification will be sent to the state agency within 6 hours, notifying them that a file is available for download.

SUCCESSFUL AGENCY DOWNLOAD NOTIFICATION: When the state agencies have successfully downloaded a file from the Tumbleweed server, an automated email notification is sent within 10 minutes confirming the file successfully downloaded.

NOTIFICATION OF FILE RECEIPT: An automated notification will be sent to the state agency within 10 minutes of a successful file upload to the Tumbleweed server, confirming IRS receipt of the file.

INCORRECTLY NAMED FILE: State agencies will receive an automated notification from IRS when a file is submitted with an incorrect file name. The incorrectly named file will then be deleted from the Tumbleweed server. The state agency must re-submit the file with the correct file name using the next sequential number.

CONTROL FILE NEEDED: State agencies will now receive an automated notification when they fail to submit a *control file* with a *data file* uploaded to the Tumbleweed server.

(6) SDT Help Desk instructions for State Agencies

The new SDT Help Desk e-mail address is IMITS.EUES.enterprise.service.desk@irs.gov. This new address takes the place of sdthelp@irs.gov as the first point of contact for SDT help. State agencies in need of technical assistance with SDT file transfers must send an e-mail to IMITS.EUES.enterprise.service.desk@irs.gov and request a Work Ticket to be opened. A courtesy copy (cc) of the message should be sent to sdthelp@irs.gov.

NOTE: Requests sent only to sdthelp@irs.gov but not IMITS.EUES.enterprise.service.desk@irs.gov will not be honored. Detailed instructions on how to submit a request are shown on the next page.

Only technical issues related to the SDT accounts should be sent to IMITS.EUES.enterprise.service.desk@irs.gov

Examples are:

- questions on how to upload or download a file using SDT
- questions about slow, interrupted or incomplete file transmissions
- requests for the re-transmission of a file
- requests to change a group e-mail address to receive automated notifications
- requests for a format change
- questions about whether or not a state file was received by IRS
- requests to install an IdenTrust digital certificate

Reminders (cont.)

Requests for support of non-technical issues and issues not related to an agency's SDT account should be sent to the HQ staff contact or other Relationship Manager for the specific project. Examples of non-technical, non-account related issues are:

- extract content issues (what data elements are in a file)
- file record layout issues
- all spec book issues
- delivery schedules for IRS files
- due dates for tickler/input files
- questions about creating new or ad hoc extracts
- safeguard issues (may also be sent to: safeguardreports@irs.gov)

NOTE: For those agencies that incur a problem downloading a file, downloading the file in binary may be the solution. If your agency is having any other trouble downloading a file, please follow the instructions below:

(7) **Instructions for State Agencies to Request a SDT Help Desk Work Ticket**

State Agencies having technical questions about SDT or experiencing difficulty uploading or downloading files should send an e-mail to MIT.S.EUES.enterprise.service.desk@irs.gov asking that a work ticket to be opened to resolve the problem. The subject line of the e-mail should say "Work Ticket Request from SS#### (the 5-digit SDT Agency Code", see #4 below for an explanation of this code). Always include the following information in the e-mail:

1. **Customer Directory Record**
Always use **CD62946** for the Customer Directory Record.
2. **Last Name**
Always use the word "STATE" for the last name; **do not** provide your own name or agency name.
3. **First Name**
Always use the word "AGENCY" for the first name; **do not** provide your own name or agency name.
4. **SDT Agency Code**
This 5-digit code consists of the 2-digit alpha State abbreviation followed by the 3-digit numeric Agency Code assigned by IRS. (see Exhibit 4)
The 5-digit code **MUST** be provided with your question.
5. **State the question or describe the issue needing resolution**
State the question or provide a brief but complete description of the issue needing resolution. Include the IRS file name if appropriate (see #6 below).
6. **IRS File Name**
If the question relates to an IRS file, provide the file name. The file name is available from the automated e-mail advising an agency a file is available for download, or a file sent to IRS has been downloaded. If it does not relate to a specific file, simply enter **N/A**.
7. **Requestor's Name and Contact Information**
The person sending the e-mail should provide his or her phone number and e-mail address.

Reminders (cont.)

(8) SDT Dataset Names for FUTA data sent from IRS to State Agency

FUTA State Identification Data (yearly):
PDJEY.J18063.FSS###.FYYYCC.txt

Control File:
PDJEY.J18063.FSS###.FYYYCC.cntl.txt

SS - two alpha State Abbreviation
- three digit assigned Agency Code
YYYY - four digit year (2010)
CC - two digit cycle (39)

(9) SDT Dataset Names for FUTA Quarterly Entity Update File from IRS to State Agency

The Quarterly Entity Update file is transmitted the month following the close of each quarter. (Quarterly cycle numbers will be different from the yearly transmission.)

FUTA Quarterly Entity Update File:
PDBEK.B1805E.FSS###.BYYYCC.txt

Control File:
PDBEK.B1805E.FSS###.BYYYCC.cntl.txt

SS - two alpha State Abbreviation
- three-digit assigned Agency Code
YYYY – four-digit year
CC - two-digit cycle

The control file sent from IRS to the State has a different format than the required control file sent from the state to IRS. Both control files are in ASCII format and the IRS control file sent to the state contains the following information:

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

Reminders (cont.)

(10) Secure Data Transfer (SDT) Transmissions to the IRS

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

- The data file contains the agency data to be run against IRS systems; this was previously sent on cartridge, tape, or CD.
- **The control file sent to IRS must be an ASCII file. Refer to the record layout in Exhibit 3d, FUTA Certification Control File Record Layout.**
- It is important that the agencies use the incoming file names provided below:
 - All data files should have a “.txt” extension after the file name.
 - All control files should have a “.cntl.txt” extension after the file name.

NOTE: Do not use upper case letters (caps) for these extension names.

SDT File Name (for files sent from State Agency to IRS):

File Name:

SS###FUTAYYYYCCNNN.txt

Control File Name:

SS###FUTAYYYYCCNNN.cntl.txt

SS – State Abbreviation

- State Agency Code assigned by the IRS

Program – FUTA

YYYY – Processing Year*

CC – Cycle (**05**)

NNN – agency 3 digit sequence number (use 001 for the initial submission)

*FUTA processing year 2011 will be for FUTA tax year 2009.

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

States must return two files, one data file, and one control file. If the Control File is not in the correct format or contains errors, the IRS will request a re-transmission for both the data and control files.

Reminders (Cont.)

(11) IRS Validity Check

IRS runs a validity check comparing the Form Indicator with the payment fields. The IRS will not accept state records, if payments are present in fields inappropriate for the Form Indicator shown.

Section 11. FUTA IDENTIFICATION DATA RECORD

Form Indicators explanation

(Record Position 295)

Section 12. FUTA CERTIFICATION DATA RECORDS

Correct payment fields identified per Form Indicator

(Record Positions 117-155 and 182-207)

General Information

- (1) **Set Fields:** The state/agencies **cannot** change the information received from IRS in the following fields when must returning the data to IRS. Refer to Section 11 for the file position for Exhibit for the FUTA Identification Records (data received from IRS) and Section 12 for the file position for FUTA Certification Data Record (data sent to IRS).
 - **State Code** – Sections 11 and 12 Record Position 5-6
 - **Employer Identification Number (EIN)** – Sections 11 and 12 Record Position 7-15
 - **Document Locator Number (DLN)** – The number used by IRS to control the document as shown in Section 11 Record Position 16-29; Section 12 Record Position 16-28
 - **Tax Period** – Section 11 Record Position 30-35; Section 12 Record Position 29-34
 - **Check Digit** – Section 11 Record Position 36-37; Section 12 Record Position 35-36
 - **Form Indicator** – **Section 11 Record Position 295; Section 12 Record Position 172.** **This indicator must be provided to identify the form the information applies to (Form 940, 1040, or 1041).**
 - **Cross Reference Number** – Section 11 Record Position 271-279, Section 12 Record Position 173-181
- (2) The FUTA Identification Data records include a field for the State Reporting Number (SRN). This number is an additional research tool to help certify the FUTA data. **DO NOT CERTIFY THE RECORD USING THE STATE NUMBER ONLY.** If there is no certification data for the EIN provided, return the record as a Zero Certification.
- (3) To ensure the state programmer and project coordinator understand the record layouts, we have provided both a core record layout and a descriptive explanation for several of the record layouts. Although the numbering appears to be inconsistent between the two, the core record layouts (Exhibits 3a thru 3c, represent the physical data address on the SDT record which begins with zero, while the descriptive record layouts (18, 21-22 and 23-26) refer to relative data positions.

General Information (cont.)

- (4) **If States/Agencies receive both a Form 940 record and a Schedule H for the same EIN,** they should provide IRS with the Form 940 (Form Indicator 1, Section 11 Record Position 295, Section 12 Record Position 172) certification information. Return the Schedule H record as a Zero Certification record.
- (5) Exhibit 7 – Review States Information System and Manual Certification Request Contacts and report any changes to names, addresses, phone/fax numbers etc., to the HQ staff at the e-mail address shown on page 2(2).
- (6) Exhibit 6 – IRS FUTA Processing Schedule – Adhering to this schedule would be greatly appreciated, due to limited processing timeframes. **Processing the state certification data may not occur if the data is received after April 30, 2011.** If for any reason you cannot make the **January 31, 2011** deadline, please notify the HQ staff at the e-mail address shown on page 2(2) as soon as possible.
- (7) Section 12 – FUTA Certification Data:
Rate Indicator - (Section 12 Record Position 156) - used when the state cannot certify the data during the data exchange between state and IRS. States should use the following criteria:
 - States will enter **Rate Indicator “1”** when there are more than 4 experience rates assigned.
 - States will enter **Rate Indicator “3”** when the state cannot provide certification information because they cannot certify a prior year return or an early filed current year return on their database.
 - Otherwise, leave the Rate Indicator “blank”.
- (8) Section 13 – Review Procedures – Follow these procedures before submitting the FUTA Certification Data via SDT.
- (9) Section 14 – Manual Certification/Re-certification Request Processing – State agencies initiating amended certifications should prepare a Form 940C or a substitute form and mail to the IRS campus requesting the certification (see Exhibit 5).

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Section 1. Overview of FUTA Certification Processing

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

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

- .04 In September, IRS creates a FUTA Identification Data File (see Exhibit 3a) of Form 940 or Schedule H filers to send to each state agency. The data will be provided to the state via the IRS Secure Data Transfer System (SDT). Secure Data Transfer is a means of exchanging files electronically and allows your agency to receive your normal IRS FUTA data extracts via a secure file transfer.
- .05 IRS distributes FUTA Identification Data file to the states via SDT in October.
 - The FUTA Identification file records include a field for the State Reporting Number. If the state is unable to match the data using the Employer Identification Number (EIN), it should try to match with the state reporting number, if provided.
 - The state agencies are required to provide their FUTA Certification data (see Exhibit 3b) to the IRS via SDT by **January 31**, of the following year.
 - In order to minimize the number of Re-certification requests which come from the Internal Revenue Service or from the employer, state agencies should review a sample of the records on their FUTA Certification file before returning it via SDT.
- .06 IRS will run the state agencies' FUTA Certification data against the federal data to identify employers' records that show possible discrepancies. IRS will transfer the discrepancy records to the FUTA domain located at the Enterprise Computing Center-Memphis (MEM).
- .07 IRS Cincinnati SBSE Campus 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 records
 - Potential Adjustment Registers (PARS)
 - Records requiring 4010C Letter – Proposed Increase to Tax
 - Records requiring 4011C Letter – Proposed Decrease to Tax

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

- .08 Zero Certifications are discrepancy records with no taxable wages or payments made to the state. IRS Cincinnati SBSE Campus sends these records back to the state agency for manual re-certification. The state agency returns all Zero Certification records requests to the IRS Cincinnati SBSE Campus for further processing. (See Exhibit 5, for the Campus Contact Address.)
- .09 Potential Adjustment Registers are discrepancy records for which an automatic determination regarding a proposed increase or decrease tax adjustment cannot be made. Registers are sent to tax examiners for a manually review for issuance of the appropriate letter (4010C, Proposed Increase to Tax or 4011C, Proposed Decrease to Tax).

Section 2. Background

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

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

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

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

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

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

Section 3. Purpose

This Publication provides instructions for the certification of state FUTA credits. Changes are made annually or as significant modifications warrant a revision. This revision covers the period beginning in **October 2010**.

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 posted to IRS Business and Individual Master Files between October 1, 2009 and September 30, 2010 (prior year returns filed in 2009 may be included). The data file potentially includes data from years 2000 thru 2009
- .02 The data will be transmitted to all state agencies in October 2010 via SDT. States will receive notification in the “generic” email box when the file is available on Tumbleweed. **Data will remain on Tumbleweed for 10 days** and then be deleted for security reasons. For instructions regarding Incomplete, Unsuccessful File transmissions or Re-transmission of a file, refer to page 3, *SDT Help Desk Instructions for State Agencies*.

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

- .03 The file must be validity checked once received to determine if the data is readable. If the data cannot be read, contact HQ staff at the e-mail address shown on page 2(2). Agencies may be asked to submit a SDT Help Desk Ticket requesting a re-transmission of the file. Refer to page 4, *Instructions for State Agencies to Request a SDT Help Desk Work Ticket*.
 - a) **Timeliness:** Compare the data with your employer accounts and return the data to us by **January 31, 2011**. If you are unable to provide the certification data by the due date, contact HQ staff at the e-mail address shown on page 2(2) to let them know when the data will be sent. This deadline is critical; any delay may cause adverse reactions from taxpayers because of delays in receiving letters of proposed tax increase or decreases, refunds for tax decreases, or bills for any tax, penalty, and interest, which is determined due. Exhibit 6 provides a general schedule for our FUTA Certification processing.

Section 5. General (Cont.)

- b) Your agency will be notified if the transmission is successful; however, if the records are unreadable, in the incorrect format, or incomplete, a re-transmission will be requested. The IRS will not correct any data sent to us from the state agencies.

Reminder: When sending a re-transmission be sure the sequence number is updated on both the data and control file.

- c) You may separate the data by year to make your comparison; however, all records must be returned to us as one complete file in proper sequence.
1. Return all records on the file(s) provided by IRS. If the taxpayers are not taxable to your state, return these records with zero in state taxable wage and experience rate fields.
 2. If you advise us a taxpayer is exempt under Section 501(c)3, and our records show the taxpayer is not exempt, we will contact the taxpayer.
- d) Prior year or early filed records that cannot be systemically certified must be returned on the certification record with the Rate Indicator Code “3” (see Section 12 Record Position 156).

- .04 It is necessary for states to post all payments for all four quarterly returns, plus any supplemental payments received, before certifying the credits. **Do not** cut off posting any sooner than three weeks prior to sending us the certification data.
- .05 Prior to certifying the data on the FUTA Identification Data file, it is critical states use the first three Form 940 Quarterly Entity Extract files (see Section 9) to verify and post the Employer Identification Numbers (EIN), to their employer accounts (see Section 8 for details). Do not input any corrections from the fourth quarterly Entity extract file until after the certification match.
- .06 The data file IRS sends to the state agencies should be copied and retained for a period of one year. A backup copy of the FUTA Certification Data sent to IRS should be retained by the state agencies for one year. If IRS needs a replacement, we would request it within one year.
- .07 If any shipments to the states are necessary, IRS will use the names and addresses shown in Exhibit 7, State Information System and Manual Certification Request Contacts. In order to ensure delivery, this address must be a street address – **IT CANNOT BE A POST OFFICE BOX**. If any contact information is incorrect, please contact the HQ Staff at the e-mail address shown on page 2(2).
- .08 The IRS will validity check the FUTA Certification Data SDT transmissions for content and format. If the data does not meet IRS specifications, the IRS will request corrected or re-created replacement data in the correct format. IRS will work with the state to perfect the transmission.

Section 6. Prior Year Certification Problems

The following were problems noted last year:

1. Data returned from the state agencies **had payments posted in the wrong fields according to the Form Indicator**. Most of the errors occurred with Schedule H payments input in Form 940 payment fields. (Exhibit Section 12)
 - Form Indicator 1 (Form 940) had payments posted in Schedule H fields. **Form Ind 1 payments must be posted in fields 117-129, 130-142 and/or 143-155**
 - Form Indicator 2 or 3 (Schedule H) had payments in both Form 940 and Schedule H fields. **Form Ind 2 or 3 payments must be posted in fields 182-194 and/or 195-207.**
2. Agencies are notified via e-mail when the Annual FUTA Certifications are sent via SDT. Agencies have only **10 days** in which to download the data from Tumbleweed.
3. The number of records returned to IRS was either greater or fewer, than originally sent to the state agencies.
4. Payment fields containing letters and non-numeric characters in the rightmost position. (Decimal points (.), minus signs (-), and plus signs (+) are invalid and results in dropped records)
5. **Data returned past the January 31 deadline.**
6. Incorrect file names on the transmissions sent to IRS.
7. Control File not sent with the Data File or not in the correct Core Record Layout.
8. States wages and experience rates need to be reported for each quarter even though the taxpayer may not be liable due to state legislation dealing with quarterly tolerance amounts.
9. Request a SDT Help Desk Work Ticket fields were not correctly filled in. (Last Name, First Name, IRS Filename and Requestors Names and Contact Information.)
10. Payments posted in the wrong fields i.e., timely payments in late payment fields and vice versa.
11. Rate Indicators used incorrectly.
12. IdenTrust Certificates expired.

Section 7. Programming Conventions and Definitions

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

PROGRAMMING CONVENTIONS:

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

DEFINITIONS:

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

.02 The FUTA State Certification Data (see Exhibit 3b) prescribed in the specifications should be fixed block, with five records per block (each record containing 326 characters – UNSIGNED ZONED DECIMAL).

Section 8. Employer Identification Number (EIN)

- .01 The EIN was selected as the number, which could be used by all state agencies to match the federal data with the state accounts. The EIN is assigned uniformly by the IRS and validity checked for authenticity before it will pass to our Business Master File (BMF). We recognize human errors occur; we try to minimize these errors and correct them as soon as possible.
- .02 Corrections are forwarded to those states that are interested in the information on a quarterly basis (see Section 9). This data will normally arrive in the middle of the month following the end of a quarter.
- a) Any state agency that finds more than one EIN has been assigned to the same employer should forward a copy of both records to the IRS Cincinnati SBSE Campus FUTA Coordinator (see Exhibit 5).
 - b) If the IRS Cincinnati SBSE Campus determines an employer has more than one State Reporting Number (SRN), the campus will forward this information to the state on a Form 940B or substitute form.
- .03 The state agency should input the new EIN(s) or corrections in a timely manner. Do not input the corrections for the fourth quarter until after the certification match.

Section 9. Quarterly EIN Update Data

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

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

- .02 To ensure the state programmer and project coordinator understand the layouts, we have provided a core record layout (see Exhibit 3c) and a chart on the next page providing a descriptive explanation of each record element. Although the numbering appears to be inconsistent, the core record layout represents the physical data address on the SDT record that begins with zero, while the descriptive record layout refers to relative data position.

Quarterly EIN Update Data Schedule		
Quarter	Months	Data Transmitted to State Agencies
1	Jan/Feb/Mar	Within the month of April
2	Apr/May/Jun	Within the month of July
3	Jul/Aug/Sep	Within the month of October
4	Oct/Nov/Dec	Within the month of January

Section 9. Quarterly EIN Update Data (Cont.)

Record Position	Element	Entry
1-4	Record Character Count	Number of characters contained in the record (HEX) (01030000).
5-13	Employer Identification Number	The 9 numeric digits assigned to each employer.
14-21	Transaction Date	The date the entity change took place.
22-30	Cross Reference EIN	The number previously established. Alerts you the employer used this number on a previous return. The number is being changed to the one shown in positions 5-13. This field will be zero filled when a EIN was not previously assigned to an employer.
31-34	Former Name Control	See Section 9.01
35-46	ZIP Code	Twelve digit geographic code that identifies areas within the U.S. or its possessions.
47-48	State Code	Two-digit alpha abbreviation for the state or possession where the employer shows business is located.
49-70	City	City where the employer shows business is located.
71-105	Street Address	Address where business receives mail.
106-140	First Name Line	Self-explanatory
141-175	Second Name Line	Self-explanatory (Blank filled if no name lines are present.)
176-210	Third Name Line	Self-explanatory
211-245	Fourth Name Line	Self-explanatory
246-247	Check Digits	A two letter alpha code used by IRS in conjunction with the employer identification number as a self-checking or error detecting code.
248	Filing Requirements	“Y” in this field shows the presence of the F940 filing requirement.
249-252	Reserved	Blanks (effective 1 st Quarter in 2008)
253-256	Current Name Control	See Section 9.01
257-259	Transaction Codes (TC)	Y's (yes) or N's (no) in this field indicate which TC initiated the extract. Position 257=New Account Position 258=EIN Change Position 259=Name Change

Section 10. Certification Requirements

- .01 FUTA Identification Data File (see Exhibit 3a).
- a) The file will be sent to the state agency for each employer who claimed a credit or liability on Form 940 or Schedule H for unemployment tax paid to the state. The data provides those elements needed to locate the employer's account. The FUTA Identification data will be transmitted to the states via SDT (Tumbleweed System).
 - b) The State Reporting Number (SRN) is shown in Record Positions 280 thru 294 of the FUTA Identification File in Section 11. **If the displayed SRN does not agree with your records, please enter the correct number in positions 157 – 171 of the FUTA Certification Record (see Section 12).**

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

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

NOTE: State agencies must enter these money fields correctly i.e., for 940 records enter 940 payments and for Schedule H records enter Schedule H payments.

Forms 940 (Form Indicator 1):

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

Schedule H (Form Indicator 2 & 3):

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

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

Section 11. Identification Data Records (Cont.)

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

Section 12. FUTA Certification Data Record

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

Section 12. FUTA Certification Data Record (Cont.)

Fixed length record, fixed block (see Exhibit 3b).

To ensure the state programmer and project coordinator understand the record layouts, we have provided a core record layout in Exhibit 3b and a brief descriptive explanation of each record element below. Although the numbering appears inconsistent, the core record layout represents the physical data address for your transmission beginning with zero, while the descriptive record layout below refers to relative data positions.

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

FUTA CERTIFICATION DATA RECORD

Record Position	Element	Entry
1-4	Reserved	Character format (e.g. blanks).
5-6	State Code	Enter official two letter alpha code.
7-15	EIN	Enter 9 numeric characters assigned by IRS. Do not include hyphen.
16-28	Document Locator Number	Enter FIRST 13 digits of the 14 digits assigned by IRS.
29-34	Tax Period	Enter six numeric digits of the appropriate year. (200812, 200912)
35-36	Check Digit	Enter two letter alpha code 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 (F0).
50	Exception Indicator	F0 or optional use of a F1 indicator. NOTE: There is no other valid literal that can be used in this position. The state agency will enter F1 to identify states with a state wage base of \$7,000.

Section 12. FUTA Certification Data Record (Cont.)

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

Section 12. FUTA Certification Data Record (Cont.)

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

***Form Indicator "1" payment fields**

Section 12. FUTA Certification Data Record (Cont.)

Record Position	Element	Entry
156	Rate Indicator	Enter a "1" if more than four experience rates are assigned. Enter a "3" if the information is a prior year or early filed current year record and cannot be systemically certified. If neither "1" nor "3" applies, "blank" fill the field.
157-171	State Reporting Number	Enter the SRN assigned by your state. LEFT JUSTIFY AND BLANK FILL.
172	Form Indicator	Copied from position 295 of the FUTA Identification File Record. (see Section 11)
173-181	Cross Reference Number	Copied from positions 271 - 279 of the FUTA Identification File Record.
182-194*	Sum of <u>Schedule H Payments</u> 4-15 or Prior	Enter the sum of payments made 4/15 or prior; if no payments made, fill with zeros.
195-207*	Sum of <u>Schedule H Payments</u> After 4-15	Enter the sum of payments made after 4/15 if no payments made or unable to determine payments, fill with zeros.
208-326		Zero fill.

*** Form Indicator "2" or "3" payment fields**

- .04 Form 940C must be completed by the state agency when the Rate Indicator (Record Position 156) "1" (more than four experience rates are assigned) or "3" (prior year or early filed current year record that cannot be certified systemically) is entered. The FUTA Certification Data File generated by the state will contain a certification record for the employer in question. The data required in record positions 1 thru 36 is to be entered and a "1" or "3" is to be entered in Position 156. The Form 940C will be sent to the IRS Cincinnati SBSE Campus (see Exhibit 5) to be input onto the FUTA Case Processing (FCP) systems' 940C file.

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

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

Section 13. Review Procedures

- .01 After the FUTA Certification Data has been prepared and before transmission, the state should review the quality of the data. This review will minimize the number of re-transmission requests from the HQ staff.

Follow the following review procedures:

1. Print two copies of the first 50 Zero Certification records (records where the total state wages are zero) and of the first 50 Non-Zero Certification records (records where the total state wages are other than zero). Use one copy to verify the format and components of the records against the specifications in this Publication.
2. With the second copy, using the EIN, request manual certification of these records from your appropriate state function. Compare the manual certifications with the print of the computer certifications to verify the data is the same. Remember the state reporting number provided is an additional research tool to help find the certification data for the EIN.
3. Compare money amounts for proper placement of decimals. Verify that the experience rate has been correctly converted from a percent to decimal.
4. Review both the data and control file ensuring the number of records returned to IRS is the same number sent to the state agency.
5. Check for non-numeric characters in the payment fields.

When the results of these reviews are satisfactory, transmit your data and control file via SDT to IRS. Do not transmit the results of your review to the IRS. Save them for future reference.

Section 14. Manual Certification/Re-certification Requests

- .01 When the IRS Cincinnati SBSE Campus determines they need a re-certification, (except for Zero Certs), they will prepare a request on a Form 940B or substitute form.
- a) The campus will send manual requests to the addresses shown in Exhibit 7, in the Manual Certification Contact/Addresses column.
 - b) States should work these requests as quickly as possible. Many of these may have statute deadlines or other problems that require expedite handling. If you cannot research and return them within 60 days; contact the IRS Cincinnati SBSE Campus FUTA coordinator.
- .02 State agencies should prepare supplemental and/or amended certifications on Forms 940C or a substitute form and send to the IRS Cincinnati SBSE Campus (see Exhibit 5). The forms must show a complete record of the account including any data previously provided to the IRS manually, by CD or SDT transmission and should be marked 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 no federal return was filed.

Section 14. Manual Certification/Re-certification Requests (Cont.)

- .03 The state agency and the IRS Cincinnati SBSE Campus can agree to the IRS accepting the employers' proof of credit without having to suspend the case 45 days for state re-certification. If an agreement is not made,
- a) If the employer returns photocopies of canceled checks or other pertinent data, the Campus will:
 - 1) Prepare a Form 940B.
 - 2) Photocopy all data returned by the employer.
 - 3) Send Form 940B and attachments to the state agency.
 - 4) Suspend the photocopied data and a copy of the Form 940B for 45 days.
 - b) If a reply is not received from the state agency within 45 days, the IRS Cincinnati SBSE Campus will accept the employer's proof and make the necessary correction.

Section 15. IRS Assignment of Employer Identification Number (EIN)

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

Any variation used when filing tax returns making FTD payments or subsequent payments may result in improper or delayed posting of payments to an account and/or the assignment of more than one EIN.
 - d) Only one number may be assigned to an employer as long as the type of organization does not change.

If the employer moves the business to a new location, or operates two or more businesses, still only one number is assigned. For example, John Smith who operates a jewelry store in California and a department store in New York needs only one EIN as long as he is the proprietor of both businesses. However, if Mr. Smith sells his department store the new owner would have to apply for a new EIN if he had not been previously assigned one (even if the trade name remains the same).
 - e) A number assigned to one type of organization may not be used by another. For example, if an EIN is assigned to a sole proprietor and the proprietor decides to incorporate the business, a new number must be assigned to the corporation. If a partnership changes to a sole proprietor, once again there has been a change to an organization and a new number is needed.

Section 15. Assigning Employer Identification Number (EIN) (Cont.)

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

For example:

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

- .05 A new EIN is assigned if there is a change in ownership.

For example:

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

- .06 The original EIN can be retained in the following organizational changes:
- 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.
 - 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.
 - Partnership – If the partnership declares bankruptcy, the name changes, the location of the partnership changes or locations are added.
- .07 State agencies must be careful to transfer the EIN when transferring credit from one state account number to another. If a partnership converts to a corporation in mid-year, two Forms 940 will be filed, one for the partnership and one for the corporation. If the state credits for the partnership are transferred to the corporation, then the EIN for the partnership must be transferred with the respective money amounts for this one year. The partnership number may be deleted after certification has been completed.

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Section 16: EXHIBITS

Exhibit 1a - Example of a Transmittal Letter for Forms 940-C

DOCUMENT TO: TRANSMITTAL Internal Revenue Service XXX SBSE Campus <div style="text-align: center;">1</div>		DATE: <div style="text-align: center;">2</div>
DOCUMENT IDENTIFICATION	ITEM COUNT OR ESTIMATE	NUMBER OF BOXES
<input type="checkbox"/> FUTA Discrepancy Data From Non-Automated State Certification Completed ATTENTION: Receiving, Sorting and Numbering Function <input type="checkbox"/> FUTA Discrepancy Data Enterprise Computing Center-MTB ATTENTION: XXX FUTA Unit <input type="checkbox"/> Supplemental and/or Amended Certifications ATTENTION: XXX Campus FUTA Unit	3	4
FROM: (State Agency) <div style="text-align: center;">5</div>	Releasing Official <div style="text-align: center;">6</div>	
1. Use address for the IRS SBSE Campus shown in Exhibit 5. 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 1b - Transmittal Form Letter for Forms 940-C (Example)

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

Exhibit 2 - External Label for Form 940-C (From State)

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

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

Exhibit 3a - FUTA Identification Data File

CORE RECORD LAYOUT

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

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

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

G Packed W/O Sign

C Character

X Hexadecimal

B Binary

Exhibit 3b - FUTA State Certification Data

CORE RECORD LAYOUT

File Name						Date
180-67-01						8/01/2009
FUTA State Certification Data						
Element Name	Dec	Hex	Length	Type	Ref	Remarks
Reserved	0	0	4	C		
STATE CODE	4	4	2	C		
EIN	6	6	9	C		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 F0 F1 F2 F3 F4 F5. C5 OR D5 IS NOT ACCEPTABLE
Exception Indicator	49	31	1	C		F0, F1 The F1 will be entered by states with a state wage base of \$7,000. Otherwise F0 will be entered.
STATE EXPERIENCE RATE #1	50	32	6	C		RATE OF 2.7% or .027 is F0 F2 F7 F0 F0 F0. F2 F7 F0 F0 F0 F0 or F0 F0 F0 F0 F2 F7 IS NOT ACCEPTABLE
STATE TAXABLE WAGES #2	56	38	13	C		
Unity of Enterprise Indicator	69	45	1	C		California: F0 or F9 All other states: F0
STATE EXPERIENCE RATE #2	70	46	6	C		
STATE TAXABLE WAGES #3	76	4C	13	C		
Zero	89	59	1	C		F0
STATE EXPERIENCE RATE #3	90	5A	6	C		
STATE TAXABLE WAGES #4	96	60	13	C		
Zero	109	6D	1	C		F0
STATE EXPERIENCE RATE #4	110	6E	6	C		
Sum of Payments PRIOR TO 2-1	116	74	13	C		
Sum of Payments 2-1 THRU 2-10	129	81	13	C		
Sum of Payments AFTER 2-10	142	8E	13	C		
Rate Indicator	155	9B	1	C		Rate Indicator should be F1, F3, or 40. C0, 00, or F0 are NOT acceptable
STATE REPORTING NUMBER	156	9C	15	C		LEFT JUSTIFY AND BLANK FILL
Form Indicator	171	AB	1	C		F1=940, F2=1041, F3=1040
CROSS REFERENCE EIN	172	AC	9	C		
Sum of Sched H Paymts 4-15 or PRIOR	181	B5	13	C		
Sum of Sched H Paymts AFTER 4-15	194	C2	13	C		
Filler	207	CF	119	C		Zero Character Fill (F0F0F0..) is desired
Total Record Length	326	146				
						ALL FIELDS EXCEPT THE BYTE COUNT MUST BE
						UNSIGNED ZONED DECIMAL FORMAT. DESIRED

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

C Character
 X Hexadecimal
 B Binary

Exhibit 3c - Reformatted FUTA Quarterly Entity Extract Data

CORE RECORD LAYOUT

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

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 3d - FUTA Certification Control File Record Layout (State Agency to IRS)

The control record should be formatted into one line with an LRECL of 80.

NOTE: This file record layout is different from that of the control file received from the IRS.

The record layout for the “cntl.txt” file is shown below:

Field Positions	Field Title	Length	Description and Remarks
1-20	Project Name, Processing Year and Cycle	20	Required. Left-justify and <i>Blank fill</i> For 2009 tax year this field will read: FUTA201105
21	Reserved	1	Required. <i>Blank fill</i>
22-27	State Abbrev & Agency Code	6	Required. Enter the two alpha state abbreviation (SS) followed by the assigned Agency code (NNN). For example: SSNNN -Agencies with five characters <i>Left-justify and Blank fill last space</i> Federal Agencies: FFFNNN - Federal Agencies with six characters
28	Reserved	1	Required. <i>Blank fill</i>
29-38	Record Count	10	Required. Enter the total number of records for the data file. <i>Right-justify and zero fill. Do not enter all zeroes.</i> For example, if there are 53 records enter 0000000053.
39	Reserved	1	Required. <i>Blank fill</i>
40-69	Contact Name	30	Required. Enter the name of the person to contact if any questions should arise with the transmission. Example: John Smith <i>Left-justify and Blank fill</i>
70	Reserved	1	Required. <i>Blank fill</i>
71-80	Contact Telephone Number	10	Required. Enter the contact person’s telephone number including area code. Do not use () or spaces.

FUTA Certification Control File Record Layout

Project Name and Cycle	Reserved	State Abbrev & Agency Code	Reserved	Record Count	Reserved	Contact Name
1-20	21	22-27	28	29-38	39	40-69

Reserved	Contact Telephone Number
70	71-80

Exhibit 4 - List of State Abbreviations and State Agency Codes:

Alabama	AL	963	Louisiana	LA	972	Oklahoma	OK	973
Alaska	AK	992	Maine	ME	901	Oregon	OR	993
Arizona	AZ	986	Maryland	MD	952	Pennsylvania	PA	923
Arkansas	AR	971	Massachusetts	MA	904	Puerto Rico	PR	966
California	CA	994	Michigan	MI	938	Rhode Island	RI	905
Colorado	CO	984	Minnesota	MN	941	South Carolina	SC	957
Connecticut	CT	906	Mississippi	MS	764	South Dakota	SD	946
Delaware	DE	951	Missouri	MO	943	Tennessee	TN	962
D. of Columbia	DC	753	Montana	MT	981	Texas	TX	974
Florida	FL	159	Nebraska	NE	947	Utah	UT	987
Georgia	GA	958	Nevada	NV	788	Vermont	VT	903
Hawaii	HI	999	New Hampshire	NH	902	Virginia	VA	954
Idaho	ID	882	New Jersey	NJ	922	Virgin Islands	VI	767
Illinois	IL	936	New Mexico	NM	985	Washington	WA	991
Indiana	IN	735	New York	NY	911	West Virginia	WV	955
Iowa	IA	942	North Carolina	NC	956	Wisconsin	WI	939
Kansas	KS	948	North Dakota	ND	945	Wyoming	WY	983
Kentucky	KY	961	Ohio	OH	931			

Exhibit 5 - SBSE CAMPUS CONTACT ADDRESSES

SBSE Campus	States
<p>IRS Cincinnati SBSE Campus (CSC) Attn: FUTA Coordinator, Stop 815G 201 W Rivercenter Blvd. Covington, KY 41011</p> <p>All FUTA Discrepancies will be worked at the IRS Cincinnati SBSE Campus.</p>	<p>Alabama, Alaska, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, District of Columbia (DC), Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Puerto Rico, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Virgin Islands, Washington, West Virginia, Wisconsin, Wyoming and International</p>
<p>Memphis IRS Campus (MSC) Attn: FUTA Coordinator, Stop 80 5333 Getwell Road Memphis, TN 38118</p>	
<p>Philadelphia IRS Campus (PSC)* Attn: FUTA Coordinator Drop Point S-849 11601 Roosevelt Blvd. Philadelphia, PA 19114</p> <p>*New Address Effective January 2011: Philadelphia IRS Campus Attn: FUTA Coordinator PO Box 16306 Philadelphia, PA 19114-0406</p>	

Exhibit 6 - IRS FUTA PROCESSING SCHEDULE

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

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

Exhibit 7 - STATES' INFORMATION SYSTEM AND MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
ALABAMA	Ramona Jordan AL Unemployment Commission Department of Industrial Relations IT Operations Section 649 Monroe St. Room 3205 Montgomery, AL 36131 Ramona.Jordan@dir.alabama.gov	Same as IT Contact
ALASKA	Leasa Davis AK Employment Security Division - DPL PO Box 115509 Juneau, AK 99811-5509 dol.dpl@alaska.gov	Joan Shorey AK Employment Security Division - Tax Accounts & Contributions PO Box 115509 Juneau, AK 99811-5509 esd.tax@alaska.gov
ARIZONA	Mario Anzalotti, UI Tax Supervisor AZ Dept. of Economic Security Employment Administration 1789 W. Jefferson St. 2 nd Floor SE Phoenix, AZ 85007 602-364-4461 602-542-5908 fax MAnzalotti@azdes.gov	Frank Caruso Custodian of Records AZ Dept. of Economic Security 4000 N. Central Ave. Suite 500 Phoenix AZ 85012 602-771-3695 602-532-5536 fax FCaruso@azdes.gov
ARKANSAS	Earnest Sweat AR Dept. Of Workforce Services #2 Capitol Mall Room 543 Little Rock, AR 72201 earnest.sweat@arkansas.gov	Judy Thompson AR Dept of Workforce Service #2 Capitol Mall Little Rock, AR 72201 210-682-3253 Judy.Thompson@arkansas.gov

Exhibit 7 (Cont.) - STATES' INFORMATION SYSTEM AND MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
CALIFORNIA	CA Employment Development Dept. MIC13 FUTA/SDI Section 800 Capital Mall Sacramento, CA 95814	CA Employment Development Dept. Attn: Special Processes Group MIC 13 800 Capital Mall Sacramento, CA 95814
COLORADO	Richard Steving CO Dept of Revenue 1375 Sherman St. Rm 323 Denver, CO 80261 303-205-8334 rsteving@spike.dor.state.co.us	Neal Jorgensen CO Dept. of Employment & Training Business Analyst 1515 Arapahoe St. Ste 200 Denver, CO 80202 303-318-8347 Neal.Jorgensen@state.co.us
CONNECTICUT	Michael Robillard Dept. of INFO TECH CT Employment Security Division ATTN: DOL Computer Operations 101 East River Drive East Hartford, CT 06108 Michael.Robillard@ct.gov	Theresa Wells CT DOL CT Employment Security Division Supv. Cashiers Unit 200 Folly Brook Blvd. Wethersfield, CT 06109 Theresa.Wells@ct.gov
DELAWARE	Heather Comstock IT Manager DE Div. of Unemployment Insurance PO Box 9950 Wilmington, DE 19809 Heather.Comstock@state.de.us	Karen Pasquale Administrator DE Div. of Unemployment Insurance PO Box 9950 Wilmington, DE 19809 Karen.Pasquale@state.de.us

Exhibit 7 (Cont.) - STATES' INFORMATION SYSTEM AND MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
DISTRICT OF COLUMBIA	Michal Cunningham Dept of Employment Services OIT Deputy Director 609 H Street NE Ste 200 Washington, DC 20002 202-698-5800 202-698-4815 fax michal.cunningham@dc.gov	Bobby Tucker DC Dept of Employment Security Div. of Unemployment Insurance Tax 3 rd Floor Room 362 609 H Street NE Washington, DC 20001 bobby.tucker@dc.gov
FLORIDA	Michelle Prather FL Bureau of Compensation Department of Revenue 5050 W Tennessee St. Tallahassee, FL 32399 pratherm@dor.state.fl.us	Lindsay Griner FL Bureau of Compensation Dept. of Revenue Unemployment Tax Dept 5050 W Tennessee St. Tallahassee, FL 32399 850-410-4299 grinerl@dor.state.fl.us
GEORGIA	Jeff Flynn GA Dept. of Labor Programmer Analyst 2 223 Courtland St NE Suite 223 Atlanta, GA 30303-1777 Jeff.Flynn@dol.ga.us	Brenda Gordon/Corine Jones GA Dept of Labor 148 Andrew Young International Blvd NE Suite 225 Atlanta, GA 30303-1751 Brenda.Gordon@dol.ga.us
HAWAII	Chin-lan Tsai ITS Supervisor HI Dept of Labor & Industrial Relations 830 Punchbowl St. Room 115 Honolulu, HI 96813 808-586-9052 chin-lan.tsai@hawaii.gov	Anne Eustaquio Program Specialist HI Dept of Labor & Industrial Relations 830 Puchbowl St Rm 325 Honolulu, HI 96813 808-586-9076 Anne.E.Perreira-Eustaquio@hawaii.gov

Exhibit 7 (Cont.) - STATES' INFORMATION SYSTEM AND MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
IDAHO	Lee Nussgen UI Technical Specialist ID Dept. of Labor 317 Main St. Boise, ID 83735 208-332-3570 ext 3450 LeElla.Nussgen@labor.idaho.gov	Elynn Claflin Technical Records Specialist, Supervisor ID Dept. of Labor 317 Main St. Boise, ID 83735 208-332-3570 x3254 Elynn.Claflin@labor.idaho.gov
ILLINOIS	William Schneider Senior Public Service Administrator IL Dept. of Employment Security 33 S State St. Chicago, IL 60603 William.Schneider@illinois.gov	Rosemary Burton Public Service Administrator IL Dept. of Employment Security 33 S State St. Chicago, IL 60603 312-793-6296 fax Rosemary.Burton@illinois.gov
INDIANA	IN Department of Workforce Development Attn: Elaine McNeely 10 N. Senate Avenue SE 204 Indianapolis, IN 46204 800-891-6499	Same as IT Contact
IOWA	Steve Hansen IA Workforce Development Information Technology 1000 E. Grand Ave. Des Moines, IA 50319 Steve.Hansen@iwd.iowa.gov	Vicky Clarkson UI Tax Bureau IA Workforce Development 1000 E. Grand Ave. Des Moines, IA 50319-0209 Vicki.clarkson@lwd.iowa.gov

Exhibit 7 (Cont.) - STATES' INFORMATION SYSTEM AND MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
KANSAS	Carol Seaman KS Dept. of Human Resources Division of Employment Security 1309 S. W. Topeka Blvd. Topeka, KS 66603 Carol.Seaman@dol.ks.gov	Ronda Dieker KS DOL Records Manager 1309 SW Topeka Blvd. Topeka, KS 66612 785-368-8313 785-368-7117 fax Ronda.Dieker@dol.ks.gov
KENTUCKY	Becky Poling Division of Software Engineering Commonwealth Office of Technology KY Div. of Unemployment Insurance 100 Fair Oaks Lane Frankfort, KY 40601-1108 502-564-6328 502-564-6855 fax Becky.Poling@ky.gov	John Coleman Branch Manager KY Div. of Unemployment Insurance PO Box 948 Frankfort, KY 40621-0948 JohnP.Coleman@ky.gov
LOUISIANA	Raj Jindal LA Off.ice of Employment Security Data Processing 1001 N. 23 rd St. Baton Rouge, LA 70804	Cindy Smith, Tax Chief Karen Salvant LA Employment Security Division 1001 N 23 rd St. Baton Rouge, LA 70804 Csmith1@lwc.la.gov
MAINE	Darcy J Coffin Dept of Administrative & Financial Services Office of Information Technology Maine Dept of Labor 105 State Office Station Augusta, ME 04333-0103 Darcy.J.Coffin@maine.gov	Judy Fearing Tax Section Manager Maine Dept of Labor Bureau of Unemployment Compensation 47 State House Station Augusta, ME 04333-0047 Judy.Fearing@maine.gov

Exhibit 7 (Cont.) - STATES' INFORMATION SYSTEM AND MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
MARYLAND	Cynthia Leo Supervisor Accts Receivable Unit MD Div. of Unemployment Insurance 1100 N. Eutaw St. Room 414 Baltimore, MD 21201 410-767-2893 cleo@dlr.state.md.us	Monica Douglass MD Dept of Labor Licensing & Regulation Chief of Accounting & Fund Mgmt 1100 N. Eutaw St. Rm 416 Baltimore, MD 21201 410-767-2667 410-767-2501 fax mdouglass@dlr.state.md.us
MASSACHUSETTS	Gary Lariviere System Analysis IT Revenue System Project Leader MA Div. of Unemployment Assistance 19 Staniford St. Boston, MA 02114 GLariviere@detma.gov	Robert DeCarlo MA DWD of Unemployment Assistance 19 Staniford St. Boston, MA 02114 rdecarlo@detma.org
MICHIGAN	Linda Kalinowski Tax System Support, Mgr MI Unemployment Insurance Agency 3024 W Grand Blvd Suite 11-450 Detroit, MI 48202 kalinowskidam@michigan.gov	Rosario Pacis Tax Office Manager MI Unemployment Insurance Agency 3024 W Grand Blvd Suite 11- 500 Detroit, MI 48202 PacisRosarioN@michigan.gov
MINNESOTA	Helen Korman UI Projects Director MN Dept of Employment & Economic Dev 1 st National Bank Building 332 Minnesota St Suite E200 St. Paul, MN 55101 Helen.Korman@state.mn.us	Gina Socha FUTA Coordinator MN Dept of Employment & Economic Dev 1 st National Bank Building 332 Minnesota St Suite E200 St. Paul, MN 55101 gina.socha@state.mn.us

Exhibit 7 (Cont.) - STATES' INFORMATION SYSTEM AND MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
MISSISSIPPI	MS Dept. of Employment Security ATTN: Randy Stacy 1235 Echelon Parkway Jackson, MS 39213 jstacy@mdes.ms.gov	Gayla King MS Dept. of Employment Security PO Box 22781 Jackson, MS 39225 gking@mdes.ms.gov
MISSOURI	Julie Joens Federal/State Coordinator MO Dept of Labor & Industrial Relations Div. of Employment Security 421 E. Dunklin Jefferson City, MO 65101 573-751-9705 fax Julie.Joens@dolir.mo.gov	Same as IT Contact
MONTANA	Paul Otto MT Dept. of Labor & Industry PO Box 8020 Helena, MT 59604-8020 406-444-5638 406-444-2699 fax potto@mt.gov	Annette Rinehart Supr Contributions Bureau MT Dept of Labor & Industry 1327 Lockey 4th Flr Helena, MT 59604 406-444-4646 406-444-0629 fax arinehart@mt.gov
NEBRASKA	Doug Nelson Office of Information Technology NE Dept of Labor 550 South 16 th Street Lincoln, NE 68508 402-471-9866 402-471-9872 fax doug.nelson@ne.gov	Ardyce Fuhrman Division of Employment NE Workforce Development 550 16 th St PO Box 94600 Lincoln, NE 68509 402-471-9881 402-471-9994 fax afuhrman@dol.state.ne.us

Exhibit 7 (Cont.) - STATES' INFORMATION SYSTEM AND MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
NEVADA	Mary Bachmann NV DETR/Employment Security Dept 500 E. Third St Carson City, NV 89713 mcbachmann@nvdestr.org	Bart Higgenbottom NV DETR/Employment Security Dept 500 E. Third St. Carson City, NV 89713 blhiggenbottom@nvdestr.org
NEW HAMPSHIRE	Randy Severance Systems Specialist Production Control NH Dept. of Employment Security 32 S. Main St. Concord, NH 03301 Randy.severance@doit.nh.gov	Lynn Leslie Tax Unit Supervisor NH Dept. of Employment Security 32 S. Main St. Concord, NH 03301 lynn.e.leslie@nhes.nh.gov
NEW JERSEY	Robert Schisler NJ Dept. of Labor and Workforce Development Div. of Information Technology NJ Labor Building John Fitch Plaza 2 nd Floor Trenton, NJ 08625 Robert.Schisler@dol.state.nj.us	Anna Saley Div. of Employer Accounts NJ Dept of Labor & Workforce DOL Labor & Industry Bldg 9 th Floor – Office Audits PO Box 910 Trenton, NJ 08625 Anna.Saley@dol.state.nj.us
NEW MEXICO	John Marquez NM Dept of Workforce Solutions 401 Broadway NE Albuquerque, NM 87102 505-841-8668 JMarquez@state.nm.us	Willard Hunter NM Dept of Workforce Solutions Supervisor Experience Rating Section 401 Broadway NE PO Box 2281 505-841-8563 Albuquerque, NM 87103 WHunter@state.nm.us

Exhibit 7 (Cont.) - STATES' INFORMATION SYSTEM AND MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
NEW YORK	James A Konicki, Manager Tax Program Analysis and Support Unemployment Insurance Division NYS Department of Labor State Office Campus Building 12, Room 264 Albany, NY 12240 518-457-5713 518-457-1830 fax James.Konicki@labor.ny.gov	Kay Haeussler, Supervisor*** Employer Account Adjustment Section Unemployment Insurance Division NYS Department of Labor State Office Campus Bldg.12, Room 332 Albany, NY 12240 518-457-2169 518-485-8602 fax Kim.Haeussler@labor.ny.gov
NORTH CAROLINA	Kevin Fallon NC Employment Security Commission 700 Wade Ave. Raleigh, NC 27605 Kevin.Fallon@ncesc.gov	Kevin Measley NC Employment Security Commission PO Box 26504 Raleigh, NC 27611 919-707-1462 Kevin.Measley@ncesc.gov
NORTH DAKOTA	Dave Gathman Job Service North Dakota 1000 East Divide Ave. Bismarck, ND 58506-5507 dgathman@nd.gov	Deb Harter Job Service North Dakota PO Box 5507 Bismarck, ND 58506-5507 dmharter@nd.gov
OHIO	John Suminski ODJFS/OIS Information & Application Ohio Dept of Job and Family Services 4200 E 5 th Ave Columbus, OH 43219 john.suminski@jfs.ohio.gov	Byron Archer ODJFS –UC Tax Operations 4020 E Fifth Ave Columbus, OH 43219 614-644-6203 byron.archer@jfs.ohio.gov

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

NY Reporting Number	Name	Phone
05-13	Lori Allen	518-457-1112
14-41	Margaret Deyoe	518-457-5348
42-50	Tom Kusnica	518-457-5649
42-50	Dana Ziamandanis	518-457-3568
51-68	Kevin Pepe	518-402-4634
69-85 and 89	Michael Mooney	518-457-1909
86-88, 90, 93, 04	Paul Backaus	518-457-1090

Exhibit 7 (Cont.) - STATES' INFORMATION SYSTEM AND MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
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 Keith.M.Williams@state.or.us	Pat Anderson OR Employment Department 875 Union St. NE Salem, OR 97311-0030 Pat.R.Anderson@state.or.us
PENNSYLVANIA	Elizabeth Parker Office of Information Technology/Bureau of Business Application Development PA Department of Labor & Industry Building 651 Boas St 3 rd Floor East Harrisburg, PA 17121 717-772-8643 717-783-6379 fax eparker@state.pa.us	Collette Runkle, Manager PA Registration & Document Management Office of UC Tax Services 908 Labor & Industry Bldg 651 Boas St Harrisburg, PA 17121 crunkle@state.pa.us
PUERTO RICO	Any IT problems send emails to: Carlos Roman CROMAN@drth.gobierno.pr Efrain Figueroa EFIGUEROA@dtrh.gobierno.pr Maria LaSanta* 787-754-5860 787-754-2119 787-469-7183 cell malasanta@dtrh.gobierno.pr *Any emails sent to Puerto Rico for either IT information or Manual Certification Contacts need to be cc'd to Maria LaSanta.	Tomas Garcia Baez, MBA Supervisor Experience Rate Unit Department of Labor and Human Resources 505 Avenida Munoz Rivera Prudencio Rivera Martinez Bldg Tax Section 12 th Floor Hato Rey, PR 00918 787-754-5818 ext 3541 Tgarcia@dtrh.gobierno.pr

Exhibit 7 (Cont.) - STATES' INFORMATION SYSTEM AND MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
RHODE ISLAND	Anthony Marine RI Dept of Labor and Training 1511 Pontiac Ave Cranston, RI 02920 amarine@dlt.ri.gov	Philip D' Ambra Div of Taxation RI Dept of Labor and Training Employer Tax Section 1 Capitol Hill Providence, RI 02908-5829 pdambra@doa.ri.gov
SOUTH CAROLINA	Robert Amick SC Employment Security Commission PO Box 995 1550 Gadsden St Columbia, SC 29202 ramick@dew.sc.gov	Susan Long SC Employment Security Commission PO Box 995 1550 Gadsden St Columbia, SC 29202 slong@dew.sc.gov
SOUTH DAKOTA	Teri Zerr Assistant Tax Administrator SD DOL/UI Tax PO Box 4730 Aberdeen, SD 57401 Teri.zerr@state.sd.us	Mike Buske Field Service Chief SD DOL PO Box 4730 Aberdeen, SD 57402-4730
TENNESSEE	Joy Grooms TN Information Technology Division 220 French Landing Drive Nashville, TN 37243-1002 Joy.Grooms@tn.gov	Cindy Gallaher TN Dept. Technology Division 220 French Landing Dr 3 B Nashville, TN 37243-1002 615-253-6189 Cindy.Gallaher@tn.gov

Exhibit 7 (Cont.) - STATES' INFORMATION SYSTEM AND MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
TEXAS	Joni Tollett AD&M Tax Manager Texas Workforce Commission 101 E. 15 th St. Room 0130 Austin, TX 78778 Joni.tollett@twc.state.tx.us	Alma Sanchez Administrative Assistance Texas Workforce Commission Refunds & Compliance Unit 101 E. 15th St. Room 504 Austin, TX 78778 Alma.sanchez@twc.state.tx.us
UTAH	Sherrie St. John UT Dept. of Workforce Services Employer Accounts 140 East 300 S Salt Lake City, UT 84111 sstjohn@utah.gov	Sherrie St. John UT Dept. of Workforce Services Insurance Specialist P.O. Box 45288 Salt Lake City, UT 84145-0288 801-526-9390 801-526-9377 fax sstjohn@utah.gov
VERMONT	Patrick McCabe VT Dept. of Employment & Training 5 Green Mountain Dr Montpelier, VT 05602 802-828-4243 802-828-4248 fax Patrick.mccabe@state.vt.us	Mary Gomes VT Department of Labor 5 Green Mountain Dr Montpelier, VT 05602 802-828-4112 802-828-4248 fax mary.gomes@state.vt.us
VIRGINIA	Raymond McGugan Manager Tax Team IT Div VA Employment Commission 703 East Main St. Richmond, VA 23219 Raymond.mcgugan@vec.virginia.gov	Frenchella Taylor Kiana Jackson VA Employment Commission PO Box 1358 Richmond, VA 23218-1358 frenchella.taylor@vec.virginia.gov Kiana.jackson@vec.virginia.gov

Exhibit 7 (Cont.) - STATES' INFORMATION SYSTEM AND MANUAL CERTIFICATION REQUEST CONTACTS

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ADDRESS
VIRGIN ISLANDS	Paul Alexander VI Employment Security Agency DOL, Div Unemployment Insurance 54A & B Kronprindsens Gade St. Thomas, VI 00802 paul@vidol.gov	Paul Alexander VI Employment Security Agency PO Box 3159 - Charlotte Amalie St. Thomas, VI 00801
WASHINGTON	Vincent Anderson WA Employment Security Department. Tax Investigations 212 Maple Park Olympia, WA 98507-9046 vanderson@esd.wa.gov	Robert Wassenaar WA Employment Security Department UI Tax Administration 212 Maple Park Olympia, WA 98507-9046 robert.a.wassenar@esd.wa.gov
WEST VIRGINIA	Kathleen Phillips WV Workforce Information Services & Communications 112 California Ave. Charleston, WV 25305 Kathleen.E.Phillips@wv.gov	Bruce Dwight WV Workforce 112 California Ave. Charleston, WV 25305 Bruce.R.Dwight@wv.gov
WISCONSIN	Randy Sunde DWD-BITS WI Workforce Development PO Box 7946 Madison, WI 53707 608-266-5371 randy.sunde@dwd.wisconsin.gov	Joyce Steger Tax & Accounting DWD-UI WI Workforce Development PO Box 7942 Madison, WI 53707 608-266-9844 joyce.steger@dwd.wisconsin.us
WYOMING	Debbie Malson IT Operations Officer WY Dept of Employment 2465 S Center Casper, WY 82601 307-473-3857 307-473-3855 fax dmalson1@state.wy.us	Paula Reed Accounts Receivable Supervisor WY Dept of Employment Unemployment Tax Division 100 W. Midwest Casper, WY 82601 307-235-3218 307-235-3278 fax Preed2@state.wy.us