July 31, 2025

Tax Year 2025

ATS Scenario 02

Poppy Company

00-3000001

The information below identifies the contents of this scenario.

- Form 940
- Schedule A (Form 940)

Responsible Party Current Indicator: Yes

Signature Option: Use the signature method applicable to you.

Version A, Cycle 10
Fillable fields: Font = 10pt Times; Color =Black; Checkmark=Cross
SCRIPS Form - DO NOT MOVE ENTRY FIELD POSITIONS unless requested by TF&P

Form 940 for 2025: Employer's Annual Federal Unemployment (FUTA) Tax Return

850125

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Employer identification number (EIN) 00 – 300000001

Name *(not your trade name)* Poppy Company

Trade name *(if any)*

Address 1000 Black St
Number Street Suite or room number

New York | NY | 10005
City State ZIP code

Foreign country name | Foreign province/county | Foreign postal code

Type of Return (Check all that apply.)

- [ ] **a.** Amended
- [ ] **b.** Successor employer
- [ ] **c.** No payments to employees in 2025
- [ ] **d.** Final: Business closed or stopped paying wages

Aggregate Return Filers Only

Type of filer (check one):

- [ ] Section 3504 Agent
- [ ] Certified Professional Employer Organization (CPEO)
- [ ] Other Third Party

Read the separate instructions before you complete this form. Please type or print within the boxes.

DRAFT — DO NOT FILE

Part 1: Tell us about your return. If any line does NOT apply, leave it blank. See instructions before completing Part 1.

1a	**If you had to pay state unemployment tax in one state only, enter the state abbreviation**	1a	VI
1b	**If you had to pay state unemployment tax in more than one state, you are a multi-state employer**	1b	[ ] Check here. Complete Schedule A (Form 940).
2	**If you paid wages in a state that is subject to CREDIT REDUCTION**	2	[x] Check here. Complete Schedule A (Form 940).

Part 2: Determine your FUTA tax before adjustments. If any line does NOT apply, leave it blank.

3	**Total payments to all employees**	3	350000.00
4	**Payments exempt from FUTA tax**	4	100000.00

Check all that apply: **4a** [ ] Fringe benefits **4b** [ ] Group-term life insurance **4c** [x] Retirement/Pension **4d** [ ] Dependent care **4e** [ ] Other

5	**Total of payments made to each employee in excess of $7,000**	5	
6	**Subtotal** (line 4 + line 5 = line 6)	6	100000.00
7	**Total taxable FUTA wages** (line 3 – line 6 = line 7). See instructions	7	250000.00
8	**FUTA tax before adjustments** (line 7 x 0.006 = line 8)	8	1500.00

Part 3: Determine your adjustments. If any line does NOT apply, leave it blank.

9	**If ALL of the taxable FUTA wages you paid were excluded from state unemployment tax, multiply line 7 by 0.054** (line 7 × 0.054 = line 9). Go to line 12	9	
10	**If SOME of the taxable FUTA wages you paid were excluded from state unemployment tax, OR you paid ANY state unemployment tax late** (after the due date for filing Form 940), complete the worksheet in the instructions. Enter the amount from line 7 of the worksheet	10	
11	**If credit reduction applies**, enter the total from Schedule A (Form 940)	11	11250.00

Part 4: Determine your FUTA tax and balance due or overpayment. If any line does NOT apply, leave it blank.

12	**Total FUTA tax after adjustments** (lines 8 + 9 + 10 + 11 = line 12)	12	12750.00
13	**FUTA tax deposited for the year, including any overpayment applied from a prior year**	13	13000.00
14	**Balance due.** If line 12 is more than line 13, enter the excess on line 14. • If line 14 is more than $500, you must deposit your tax. • If line 14 is $500 or less, you may pay with this return. See instructions	14	

15a **Overpayment.** If line 13 is more than line 12, enter the difference 250.00 **15b** Check one: [x] Apply to next return. [ ] Send a refund.

15c Routing number [ ][ ][ ][ ][ ][ ][ ][ ][ ] **15d** Type: [ ] Checking [ ] Savings

15e Account number [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]

You **MUST** complete both pages of this form and **SIGN** it.

Name *(not your trade name)*	Employer identification number (EIN)
Poppy Company	00 – 3000001

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

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

16a	**1st quarter** (January 1 – March 31)	**16a**	4000 . 00
16b	**2nd quarter** (April 1 – June 30)	**16b**	4000 . 00
16c	**3rd quarter** (July 1 – September 30)	**16c**	4000 . 00
16d	**4th quarter** (October 1 – December 31)	**16d**	750 . 00
17	**Total tax liability for the year** (lines 16a + 16b + 16c + 16d = line 17)	**17**	12750 . 00

Total must equal line 12.

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

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

☐ **Yes.** Designee's name and phone number

Select a 5-digit personal identification number (PIN) to use when talking to the IRS. ☐☐☐☐☐

☐ **No.**

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

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

Sign your name here

Print your name here

Print your title here

Date / /

Best daytime phone

Paid Preparer Use Only

Check if you are self-employed ☐

Preparer's name

PTIN

Preparer's signature

Date / /

Firm's name (or yours if self-employed)

EIN

Address

Phone

City

State

ZIP code

DRAFT — DO NOT FILE

Fillable Field: Font=Courier New; Spacing: 2pts Below (so data is aligned with decimal points); Color=Black; Checkmark=Cross
Version A, Cycle 2
SCRIPS Form - DO NOT MOVE FIELD POSITIONS

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Schedule A (Form 940) for 2025:

Multi-State Employer and Credit Reduction Information

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Employer identification number (EIN) 00 – 3000001

Name *(not your trade name)* Poppy Company

See the instructions on page 2. File this schedule with Form 940.

Place an "X" in the box of EVERY state in which you had to pay state unemployment tax this year. For each state with a credit reduction rate greater than zero, enter the FUTA taxable wages, multiply by the reduction rate, and enter the credit reduction amount. Don't include in the *FUTA Taxable Wages* box wages that were excluded from state unemployment tax (see the instructions for Step 2). If any states don't apply to you, leave them blank.

Postal Abbreviation	FUTA Taxable Wages	Reduction Rate	Credit Reduction	Postal Abbreviation	FUTA Taxable Wages	Reduction Rate	Credit Reduction
[ ] AK				[ ] NC			
[ ] AL				[ ] ND			
[ ] AR				[ ] NE			
[ ] AZ				[ ] NH			
[ ] CA				[ ] NJ			
[ ] CO				[ ] NM			
[ ] CT				[ ] NV			
[ ] DC				[ ] NY			
[ ] DE				[ ] OH			
[ ] FL				[ ] OK			
[ ] GA				[ ] OR			
[ ] HI				[ ] PA			
[ ] IA				[ ] RI			
[ ] ID				[ ] SC			
[ ] IL				[ ] SD			
[ ] IN				[ ] TN			
[ ] KS				[ ] TX			
[ ] KY				[ ] UT			
[ ] LA				[ ] VA			
[ ] MA				[ ] VT			
[ ] MD				[ ] WA			
[ ] ME				[ ] WI			
[ ] MI				[ ] WV			
[ ] MN				[ ] WY			
[ ] MO				[ ] PR			
[ ] MS				[X] VI	250000.00	0.045	11250.00
[ ] MT							

Total Credit Reduction. Add all amounts shown in the *Credit Reduction* boxes. Enter the total here and on Form 940, line 11 . . . . 11250.00