Guide for the Certification of State FUTA Credits

Effective October 2024 for Tax Year 2023 FUTA Program

Contents

This Publication will be posted on the website **www.irs.gov/formspubs** during the last two weeks of September, before files are sent to the state agencies.

Purpose

This Publication provides instructions for the certification of state FUTA credits.

What's New

Updated the naming convention, changed all of the years to reflect the current year's process and updated state agency contacts.

Form Indicators are not to be changed for any reason.

Headquarters staff (HQ)

The IRS Headquarters (HQ) staff contact is Amy Crooks. You may contact her by email: **amy.m.crooks@irs.gov**.

Calendar timeframes to remember

September: IRS Enterprise Computing Center-MTB (Martinsburg) performs the annual FUTA Identification Data extract.

October: Enterprise Computing Center-MTB transmits the FUTA Identification Data File to the states.

January: States transmit FUTA Certification Data via Secure Data Transfer (SDT) to the IRS.

February: Enterprise Computing Center-MTB validates and processes State FUTA Certification data.

FUTA HQ staff notifies the state of invalid data and requests replacement files.

April: States must have their correct certification data to IRS in order to participate in the annual FUTA

Certification program processing.

May: IRS transmits the discrepancy data to ECC-MEM (Memphis) for campus processing.

NOTE: It is imperative the 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.

Reminders

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	**www.treas.gov/tigta**
IRS Office of Safeguards	**https://www.irs.gov/privacy-disclosure/contact-irs-office-of-safeguards**

SDT Monthly Update E-mails

IRS recommends that states sign up for monthly Secure Data Transfer (SDT) updates. Please see Section 3, Secure Data Transfer, for instructions on how to sign up. States may also receive the monthly updates through their local IRS Governmental Liaison (GL). The SDT monthly updates provide relevant information about the Secure Data Transfer system.

Changes to State Contacts

Please notify the HQ Staff on page 1 when any changes are made to the "States' Information System and Manual Certification Request Contacts" information found in Exhibit 6.

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. The comparison involves the following:

Section 9. FUTA IDENTIFICATION DATA RECORD
Form Indicators explanation
(Record Position 295)

Section 10. FUTA CERTIFICATION DATA RECORDS
Correct payment fields identified per Form Indicator
(Record Positions 117-155 and 182-207)

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 Act, the IRS is responsible for receiving and processing the Form 940, Employer's Annual Federal Unemployment Tax Return and Schedule H, Household Employment Tax, filed with Form 1040, U.S. Individual Tax Return. All revenue associated with these returns is collected for 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 6.0%, provided all payments were made to the state by the due date of the Form 940 or Schedule H. If payments are received in the state after the due date, taxpayers 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 that 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.

Overview

The employer is subject to a payroll tax levied by the federal and state governments.

The employer is required to file unemployment tax reports with state agencies.

The Form 940 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 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).

In September, the 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 IRS FUTA data extracts via a secure file transfer.

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 IRS or from the employer, state agencies MUST review a sample of the records on their FUTA Certification file before returning it via SDT.

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).

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

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 **during the 1st quarter of the fiscal year**. The state agency returns all Zero Certification records requests to the IRS Cincinnati SBSE Campus for further processing. (See Exhibit 5 for the address). **It is very important that the state agency timely returns the Zero Certification requests. If the re-certification requests are not received the FUTA Unit must issue correspondence to the employer. The state will then have to re-certify the information directly to the employer after the FUTA activity has begun.**

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 manual review and issuance of the appropriate letter (4010C, Proposed Increase to Tax, or 4011C, Proposed Decrease to Tax).

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

General Information

The FUTA Identification Data file will include entities extracted from all Forms 940 and Schedules H posted to IRS Business and Individual Master Files between October 1, 2023 and September 30, 2024 (prior year returns filed in 2022 may be included). The data file potentially includes data from years 2020 through 2021.

The data will be transmitted to all state agencies in September 2024 via SDT. States will receive an automated notification, sent to their group e-mail address, when the file is available for download on the SDT server. **Data will be available for 10 days** and then will be deleted for security reasons. For instructions regarding incomplete, unsuccessful file transmissions or re-transmission of a file, refer to page 9, *SDT Customer Support Procedures*.

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

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 1. Agencies may be asked to submit a SDT Customer Support Request, requesting a re-transmission of the file. Refer to page 9, *SDT Customer Support Procedures*.

1.) **Timeliness:** Compare the data with your employer accounts and return the data to us by January 31, 2025. If you are unable to provide the certification data by the due date, contact HQ staff at the e-mail address shown on page 1 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.

2.) 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. State agencies must track and use sequence numbers (NNN) for their submissions (refer to the note on page 14, regarding File Sequence Numbers).

3. 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.

a) 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.

b) 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.

4. Prior year or early filed records that cannot be systemically certified must be returned on the certification record with the Rate Indicator “3” (see Section 10, Record Position 156).

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.

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 7) to verify and post the Employer Identification Numbers (EIN) to their employer accounts (see Section 6). Do not input any corrections from the fourth quarterly Entity extract file until after the certification match.

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.

If any shipments to the states are necessary, IRS will use the names and addresses shown in Exhibit 6, States' Information System and Manual Certification Request Contacts. In order to ensure delivery, this address must be a street address **– IT CANNOT BE A POST OFFICE BOX**. If any contact information is incorrect or changes are made during the year, please contact the HQ Staff so that the records can be corrected.

The IRS will validity check the FUTA Certification Data files submitted by the states 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.

Set Fields: The state/agencies cannot change the information received from IRS in the following fields when returning the data to IRS. Refer to Section 9 for the file position for the Identification Data Records (data received from IRS) and Section 10 for the file position for Certification Data Record (data sent to IRS).

- **State Code –** Sections 9 and 10 Record Position 5-6
- **Employer Identification Number (EIN) –** Sections 9 and 10 Record Position 7-15
- **Document Locator Number (DLN) –** The number used by IRS to control the document as shown in Section 9 Record Position 16-29; Section 10 Record Position 16-28
- **Tax Period –** Section 9 Record Position 30-35; Section 10 Record Position 29-34
- **Check Digit –** Section 9 Record Position 36-37; Section 10 Record Position 35-36
- **Form Indicator –** Section 9 Record Position 295; Section 10 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 9 Record Position 271-279, Section 10 Record Position 173-181

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.

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 (found on pages 16-17, 19-21, and 21-24) refer to relative data positions.

If state agencies receive both a Form 940 record and a Schedule H for the same EIN, they must provide IRS with the Form 940 Form Indicator 1, Record Position 295, and FUTA Certification Data Record Position 172. Return the Schedule H record as a Zero Certification record.

FUTA Certification Data:

Rate Indicator - (Record Position 156) - used when the state cannot certify the data during the data exchange between the 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. **NOTE**: If more than 10 percent a Rate Indicator of 3, please review for accuracy.
- Otherwise, leave the Rate Indicator "blank".

Follow the review procedures in Section 11 before submitting the FUTA Certification Data via SDT.

See the instructions in Section 12 for 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 Cincinnati SBSE campus requesting the certification (see Exhibit 5 for address).

Secure Data Transfer (SDT)

FUTA information will only be provided to agencies electronically via IRS Secure Data Transfer (SDT). The IRS has chosen Tumbleweed's "Secure Transport" software 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 the SDT server where it will be available for download by the participating state agency. For support with establishing an SDT account with IRS, please submit an SDT Customer Support Request asking to establish an SDT account. Complete information on establishing an SDT account is available in the SDT Handbook. The SDT Handbook is available from your local GL or from your IRS project manager. In addition to installing the SDT software, 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. Visit the website at **http://www.identrust.com/certificates/buy_aces_business. html**. Identrust will no longer issue or renew ACES certificates as IGC (Medium Assurance Affiliated certificates) have replaced ACES. IGC certificates are available for 1,2 or 3 year validity periods at cost between $89 to $179.

SDT Automatic File Notification Information

Each agency will be notified when an IRS file is available for download from the SDT server. Agencies **are** required to set up group e-mail address 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.

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 using the SDT Customer Support Procedures.

NOTE: The agency has 10 days to download the file before the file is removed from the SDT server in accordance with IRS security policy.

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 SDT server, an automated notification will be sent to the state agency within 6 hours, notifying them that a file is available for download. The agency has 10 days to download the file before the file is removed from the SDT server in accordance with IRS security policy.
- **Successful Agency Download Notification:** When the state agency successfully downloads a file from the SDT server, an automated e-mail notification is sent within 10 minutes con-firming the file was 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 SDT server, confirming IRS receipt of the file. The agency will receive this notification for all files that are uploaded successfully even if the file is named incorrectly (thus preventing the file from being processed).
- **Incorrectly Named File:** State agencies will receive an automated notification from IRS when a file is submitted with an incorrect or unrecognizable file name. The incorrectly named file will then be deleted from the IRS systems. 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 upload a control file with a data file to the SDT server.

SDT Customer Support Procedures for State Agencies

To submit an SDT Customer Support request to retransmit a file, follow Steps 1-3 below:

Step 1:

If a state agency is requesting a retransmission of their file they will contact their GL and the GL will contact the HQ Analyst to contact the Enterprise Service Desk (ESD) at (866) 743-5748, Information Technology Services (Option 2) to speak to an Information Technology Specialist to open a help desk ticket. State the issue (i.e. *replacement file needed for State Agency*).*

Step 2:

Advise the ESD Information Technology Specialist that you have an a problem description document to include as an attachment to the ticket. Cut and paste the problem description text below into the body of an e-mail. Before emailing the problem description, you must complete items 4-7. Do not change items 1-3; they have been completed for you. The ESD Information Technology Specialist will provide you with the appropriate email address for use in forwarding the problem description.

1. Customer Directory Record: **CD62946**

   NOTE: IRS ESD, please attach this email to the KISAM ticket and assign to "Operations SVCS File Transfer Support"

2. Last Name: **STATE** (do not change to the name of your state; leave the word STATE in this field. IRS does not identify your state from this field)
3. First Name: **AGENCY** (do not change to the name of your agency; leave the word AGENCY in this field. IRS does not identify your agency from this field)
4. SDT Agency Code (SS###)*: (this field must be completed; IRS identifies your agency from this field)
5. State the question or describe the issue needing resolution:
6. IRS File Name (if applicable)**:
7. Requestor's Name & Contact Info:

IRS ESD: Please attach this problem description to the KISAM ticket and assign to: Operations SVCS File Transfer Support".

Step 3: The Information Technology Specialist will provide you with a ticket number. Keep this number accessible as it will be needed for any future inquiries or investigation. mail to: **uns.enterprise.service.desk@irs.gov**

To submit a request for testing the validity of state data, follow steps 1-3 below:

1. The states should make any test requests to their GL. The GL will contact the HQ Analyst to open a ticket to the FUTA Tier 1 developers, "CP-RESEARCH-MFR&A-COMPSUPT" if this is a data test (they do not test transmission conductivity, these tickets should be opened to "OPERATIONS SVCS FILE TRANSFER SUPPORT"). The ticket needs to include the requesting state and date the state will send us the data for testing. Once the data is received and the test is complete, this ticket will be updated with the test outcome.

2. The state must use the following naming convention when sending in test data: SS###FUTAYYYY99999. txt, SS###FUTAYYYY99999.cntl.txt (where SS = state abbreviation, ### = state code, YYYY = year). The 99999 signifies that this is a test file, and will keep the data separate from Production. Any deviation from this test file name will cause unpredictable results and a delay in testing.

3. If the state wants to test both the conductivity and the data, then the ticket should be opened first to "OPERATIONS SVCS FILE TRANSFER SUPPORT". Once the connectivity is confirmed/corrected, the ticket should be reassigned to "CP-RESEARCH-MFR&A-COMPSUPT" for the data validity checks.

The SDT Customer Support Procedures above should be used only for technical issues related to file transfers or to SDT account issues. 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 (must be within 60 days of original transmission)
- 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

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 nontechnical, 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

SDT Dataset Names for FUTA files sent from IRS to State Agency

FUTA State Identification Data (yearly):

PDJEY.J18063.FSS###.F202539.txt

Control File:|

PDJEY.J18063.FSS###.2025.cntl.txt

SS - two alpha State Abbreviation

- three digit assigned Agency Code

YYYY - four digit year

CC - two digit cycle (39)

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###.BYYYYCC.txt

Control File:

PDBEK.B1805E.FSS###.BYYYYCC.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)

Secure Data Transfer (SDT) Transmissions to the IRS

States will transmit FUTA return information to IRS using SDT. Whenever an agency submits data to IRS using SDT, the agency will 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 contains information about the data file. It must be in ASCII format. Refer to the record layout in Exhibit 3d, FUTA Certification Control File Record Layout.

  It is important that the agencies use the 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:

Data File Name:

SS###FUTA202505NNN.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 2025 will be for FUTA tax year 2023.

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.

How to Subscribe to SDT Updates

SDT Updates are sent to state agency personnel via the FTA Extract Listserv periodically. Subscribing to the FTA Extract Listserv will ensure your receipt of SDT updates. To subscribe, follow the step below.

1) Go to the FTA web site at: **https://www.taxadmin.org**.

Instructions for opening an account are included in the above link.

Prior Year Certification Problems

The following were problems noted last year:

- 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.
- The number of records returned to IRS was either greater or fewer, than originally sent to the state agencies.
- Data returned past the January 31st deadline.
- Incorrect file names on the transmissions sent to IRS.
- IdenTrust Certificates expired.
- Payment fields containing letters and non-numeric characters in the rightmost position, i.e., decimal points (.), minus signs (-), and plus signs (+) are invalid and result in dropped records
- Form records were input into incorrect Form fields and Form field amounts.
- File indicated Rate Indicator 3 on almost all of the records causing the file to not be able to be processed.

Programming Conventions and Definitions

1. 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.

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

Employer Identification Number (EIN)

1. 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.

2. EIN updates are forwarded to those states that are interested in the information on a quarterly basis (see Section 7). 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 for address).

   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.

3. 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**.

Quarterly EIN Update Data

1. 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 following record element chart.

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.

2. To ensure the state programmer and project coordinator understand the layouts, we have provided a core record layout (see Exhibit 3c) and the following chart 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	During the month of April
2	Apr/May/Jun	During the month of July
3	Jul/Aug/Sep	During the month of October
4	Oct/Nov/Dec	During the month of January

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 EIN 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 7.01
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
248	Filing Requirements	"Y" in this field indicates the presence of a F940 filing requirement.
249-252	Reserved	Blanks
253-256	Current Name Control	See Section 7.01
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

Certification Requirements

1. 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 file 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 9. **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 10).**

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 31st:

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 9.

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 Indicators 1 & 4):

1 – Payments made before 2/1

2 – Payments made 2/1 thru 2/10

3 – Payments made after 2/10

Schedule H (Form Indicators 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.

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

(a) Voluntary contributions and payments made as surcharge for interest must not be considered when reporting payments.

(b) No tolerances or other drop criteria will be applied by the state.

ALL FEDERAL RECORDS MUST BE RETURNED!

(c) Certain records will not contain a Taxable Wage figure, but instead show

F0F0F0F0F0F0F0F0F0F0F0F0F1 in the Taxable Wages field. This will denote a multi-state filer.

(d) The Taxable Wages field is for state information only and should not be returned on the matched and unmatched records.

2. The state agencies will return their FUTA Certification data via the IRS SDT System (Tumbleweed).

3. The data specifications in the following sections must be adhered to without deviation. If your agency cannot adhere to the specifications, contact HQ staff at the e-mail address shown on page 1 immediately.

Identification Data Records

1. The FUTA Identification Data Files will be transmitted to the states via the IRS SDT System (Tumbleweed). The files are furnished to the 50 states, District of Columbia, Puerto Rico and the Virgin Islands. There are 28 records to a block.

To ensure the state programmer and project coordinator understand the record layouts, we have provided a core record layout (see Exhibit 3a) and the following chart providing a descriptive explanation of each record element. Although the numbering appears inconsistent, the core layout represents the physical data address on the SDT transmission record, while the descriptive record layout refers to relative data positions.

Record Position	Element	Entry
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 is claimed to be paid.
7-15	EIN	The current 9 digit number assigned to each employer.
16-29	Document Locator Number	Number used by IRS to control the document.
30-35	Tax Period	The 6 numeric digits showing the tax period in yyyymm format e.g., **202112 202212**, **202312**, etc., is for **2021**, **2022**, **2023** respectively.
36-37	Check Digit	A two letter alpha code used by IRS in conjunction with the Employer Identification Number as a selfchecking or error detecting code.

Record Position	Element	Entry
38-52	Taxable Wages	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 F0F0F0F0F0F0F0F0F0F0F0F0F0F1, this represents a multistate employer. This element will be in dollars and cents, right justified.
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 Schedule R= 4

Certification Data Record

1. The specifications outlined in these instructions prescribe the required format and content of the records to be included in the file, but not the method used in their preparation.

2. An acceptable SDT transmission will be in ASCII Format using the record layout provided. Use fixed length and fixed block (see Exhibit 3b).

3. 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.**

To ensure the state programmer and project coordinator understand the record layouts, we have provided a core record layout in Exhibit 3b and the following 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.

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. and month (202212 202312)
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.
51-56	Experience Rate 1	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, zerofill the fields in positions 37 to 155 and blank fill position 156. If an employer has not filed a return, do not enter an experience rate for any period. 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. 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. Do not enter experience rate without entering the corresponding wages.
57-69	State Taxable Wages 2	Enter wages determined to be taxable provided 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.
70	Unity of Enterprise	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). • 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. All other states will enter a zero in this field.

Record Position	Element	Entry
71-76	Experience Rate 2	Enter the rate assigned only if it is different from positions 5156. 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 Form 940 Payments prior to 2/1**	**Enter the sum of payments before 2/1; if no payments were 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.**
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 9)**
173-181	Cross Reference Number	Copied 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 after 4/15; if no payments made or unable to determine payments, fill with zeros**
195-207*	**Sum of Schedule H Payments After 4-15**	**Enter the sum of payments made 4/15 or prior; if no payments made, fill with zeros.**
208-326		Zero fill.

*** Form Indicator “2” or “3” payment fields Rate Indicator**

4. 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 for address) 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 an IRS Distribution Centers by calling 1-800-TAX-FORM (1-800-829-3676).

5. 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.

6. 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.

Review Procedures

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

Follow these 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 the 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 the IRS. Do not transmit the results of your review to the IRS. Save them for future reference.

Manual Certification/Re-certification Requests

When the IRS Cincinnati SBSE Campus determines it needs a re-certification, (except for Zero Certs), it will prepare a request on a Form 940B or substitute form.

1. The campus will send manual requests to the addresses shown in Exhibit 6, in the Manual Certification Contact/Address column.

2. 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 SB/SE Campus FUTA coordinator.

State agencies should prepare supplemental and/or amended certifications on Forms 940C or a substitute form and send to the IRS Cincinnati SB/SE Campus (see Exhibit 5 for address). 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.

1. State agencies will initiate supplemental certifications when there is activity on accounts previously certified to the IRS.

2. 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.

The state agency and the IRS Cincinnati SB/SE 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,

1. If the employer returns photocopies of canceled checks or other pertinent data, the Campus will:

   a) Prepare a Form 940B.

   b) Photocopy all data returned by the employer.

   c) Send Form 940B and attachments to the state agency.

   d) Suspend the photocopied data and a copy of the Form 940B for 45 days.

2. If a reply is not received from the state agency within 45 days, the IRS CincinnatiSBSE Campus will accept the employers proof and make the necessary correction.

IRS Assignment of Employer Identification Number (EIN)

1. 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.

2. 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.

3. When a new number is assigned, IRS sends a letter to the taxpayer providing the new number. The taxpayer should:

   a) Keep a copy of the letter as a permanent record.

   b) Use the number and name exactly as shown on the letter.

   c) 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.

4. 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).

5. 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.

6. 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

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

The original EIN can be retained in the following organizational changes:

a) **Corporation –** When the structure of the corporation remains the same. For example, if the corporate charter has been amended to show a name change only, the corporate structure is not changing.

b) **Individual –** When the name or trade name is changed without a change of ownership. Only one number is needed regardless of the number of businesses owned.

c) **Partnership** – If the partnership declares bankruptcy, the name changes, the location of the partnership changes or locations are added.

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.

Exhibits

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

<table>
<tr><td>DOCUMENT
TRANSMITTAL</td><td colspan="2">TO:
Internal Revenue Service Cincinnati SBSE Campus</td><td>DATE:</td></tr>
<tr><td colspan="2">DOCUMENT IDENTIFICATION</td><td>ITEM COUNT OR ESTIMATE</td><td>NUMBER OF BOXES</td></tr>
<tr><td colspan="2">☐ FUTA Discrepancy Data From Non-Automated State Certification Completed
☐ ATTENTION: Receiving, Sorting and Numbering Function
☐ FUTA Discrepancy Data
Enterprise Computing Center-MTB
*ATTENTION: Cincinnati SBSE Campus FUTA Unit
☐ Supplemental and/or Amended Certifications
ATTENTION: Cincinnati SBSE Campus FUTA Unit</td><td></td><td></td></tr>
<tr><td colspan="2">FROM: (State Agency)</td><td colspan="2">Releasing Official</td></tr>
</table>

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

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 = 0000000000001
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 4= Schedule R
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 180-67-01						Date 8/01/2009
FUTA State Certification Data						
Element Name	**Dec**	**Hex**	**Length**	**Type**	**Ref**	**Remarks**
Reserved	0	0	4	C		
STATE CODE	4	4	2	C		

EIN	6	6	9	C		EMPLOYER IDENTIFICATION NUMBER
DLN	15	F	13	C		DOCUMENT LOCATOR NUMBER
Tax Period	28	1C	6	C		
CHECK DIGIT	34	22	2	C		
STATE TAXABLE WAGES #1	36	24	13	C		NO SIGNS FOR EXAMPLE: $123.45 IS F0 F0 F0 F0 F0 F0 F0 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	C	Character
Zns	Zoned Decimal, n=No. of Dec., s=sign	X	Hexadecimal
G	Packed W/O Sign	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	12	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' indicates presence of a Filing Requirement for Forms 940/940PR
RESERVED	248	F8	4	C		Blanks
CURRENT NAME CONTROL	252	FC	4	C		
TC CODES TC000 TC001 TC013	256	100	3	C		'Y' or 'N': Indicates which TC Code(s) initiated the Extract
TOTAL RECORD LENGTH	**259**	**103**				

Pns	Packed Decimal, n=No. of Dec., s=sign	C	Character
Zns	Zoned Decimal, n=No. of Dec., s=sign	X	Hexadecimal
G	Packed W/O Sign	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 *Blank fill* **For 2021 tax year this field will read: FUTA202005**
21	Reserved	1	**Required.** *Blank fill*
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 *Left-justify and blank fill last space* Federal Agencies: FFFNNN- Federal Agencies with six characters
28	Reserved	1	**Required.** *Blank fill*
29-38	Record Count	10	**Required.** Enter the total number of records for the data file. *Right-justify and zero fill.* **Do not enter all zeroes.** For example, if there are 53 records enter 0000000053.
39	Reserved	1	**Required.** *Blank fill*
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 *Left-justify and blank fill*
70	Reserved	1	**Required.** *Blank fill*
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
IRS Cincinnati SB/SE Campus (CSC) Attn: FUTA Coordinator, Stop 815G 7490 Kentucky Dr Florence, KY 41042 **All FUTA Discrepancies will be worked at the IRS Cincinnati SBSE Campus.**	Alabama, Alaska, Arizona, Arkansas, California, Colorado, lorado, 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

Exhibit 6 - 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 Labor IT Operations Section 649 Monroe St. Room 3205 Montgomery, AL 36131 **ramona.jordan@labor.alabama.gov**	Dale Richey Unemployment Compensation Tax Division Audits & Cashiering Section 649 Monroe Street Montgomery, AL 36131 334-954-4717 **dale.richey@labor.alabama.gov**
ALASKA	Tami Wall AK –Division of Employment and Training Services-DPL 1111 W 8th Street, Suite 107 Juneau, AK 99801 907-465-5360 **dol.dpl@alaska.gov**	Gina Markovich AK Division of Employment and Training Services- Tax Accounts & Contributions 1111 W 8th Street, Room 203 Juneau, AK 99801 907-465-5978 **esd.tax@alaska.gov**
ARIZONA	Joe Soliz, Business Analyst AZ Dept. of Economic Security Unemployment Insurance Tax-Business and Technology Solutions 1400 W. Washington St., 3rd Floor Phoenix, AZ 85012 602-670-9465 Fax 602-771-8365 **jsoliz@azdes.gov**	Luz Garcia AZ Dept. of Economic Security Unemployment Insurance Tax-Accounting Unemployment Insurance Tax Office 1789 West Jefferson Phoenix AZ 85012 602-771-6601 **uitaccounting@azdes.gov**
ARKANSAS	Maurice Porchia Information Technology Manager AR Dept. of Workforce Services #2 Capitol Mall Room 542 Little Rock, AR 72201 501-683-0022 **Maurice.Porchia@arkansas.gov**	Kristen Rhondes-Berry Program Administrator AR Dept of Workforce Service #2 Capitol Mall Little Rock, AR 72201 501-682-3253 **kristen.rhodes@arkansas.gov**
CALIFORNIA	Matthew Wallace CA Employment Development Dept. Attn: Accounting and Compliance Enterprise System MIC 93A 800 Capitol Mall Sacramento, CA 95814 916-654-8905 **MatthewE.Wallace@edd.ca.gov**	Usha Patel CA Employment Development Dept. Attn: Special Processes Group MIC 13 800 Capitol Mall Sacramento, CA 95814 916-654-0745 **Ushaa.Patel@edd.ca.gov**
COLORADO	Victoria Hull CDLE UI Employer Services Manager 251 E. 12th Ave Denver, CO 80203 303-318-9331 **Victoria.Hull@state.co.us**	Meghan Kulp CDLE UI Employer Services Supervisor 251 E. 12th Ave Denver, CO 80203 303-318-9426 **meghan.kulp@state.co.us**
CONNECTICUT	Katie Leavitt CT DOL In Service of CTDOL (ReEmployCT Modernization Project) IT Subject Matter Expert Vendor Management 200 Folly Brook Blvd. Wethersfield, CT 06109 **Katherine.Leavitt@CT.GOV**	Sri Gangakhedkar CT DOL Employer Tax Accounting Unit UC Tax Administrator Supervisor 200 Folly Brook Blvd. Wethersfield, CT 06109 **sri.gangakhedkar@ct.gov**

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ ADDRESS
DELAWARE	William Odders Application Support Project Lead DE Div. of Unemployment Insurance 4425 North Market Street Wilmington, DE 19809 **william.odders@delaware.gov**	Laura Henderson Tax Collections Manager Delaware Department of Labor 4425 N. Market Street Wilmington, DE 19802 Phone: 302-761-8170 **laura.henderson@delaware.gov** Daniel Nelson Administrator Employer Contributions Operations Delaware Department of Labor Division of Unemployment Insurance 4425 North Market Street, 3rd Floor Wilmington, DE 19802 (302) 434-6932 **Daniel.Nelson@Delaware.gov**
DISTRICT OF COLUMBIA	Chris Tonjes Chief Information Officer, OIT Department of Employment Services 4058 Minnesota Ave, NE, 5th Floor Washington, DC 20019 (202)741-0766 desk/mobile **Chris.Tonjes@dc.gov**	Joy Diggs Interim, UI Tax Chief Office of Unemployment Compensation Department of Employment Services 4058 Minnesota Ave, NE 4th Floor, Suite 4010 Washington, DC 20019 202-698-5725 office 202-437-1187 cell **joy.diggs@dc.gov**
FLORIDA	Manuel Bas Department of Revenue 2450 Shumard Oak Blvd CCOC DOR #1-1244 Tallahassee, FL 32399 850-717-6151 **Manuel.Bas@floridarevenue.com**	Deneice Howell. Department of Revenue Reemployment Tax Dept 2450 Shumard Oak Blvd CCOC 1-5614 Tallahassee, FL 32399 850-717-6635 **Deneice.Howell@floridarevenue.com**
GEORGIA	Yvonne Holmes Georgia Department of Labor 223 Courtland St NE, Ste 300 Atlanta GA, 30303 404-232-7626 **Yvonne.Holmes@gdol.ga.gov**	GA Dept of Labor Tonja Bailey, Employer Accounts Supervisor 148 Andrew Young International Blvd NE Suite 792 Atlanta, GA 30303-1751 404-232-3245 **UITaxAnalyst@gdol.ga.gov**
HAWAII	Bennett Yap Information Technology Office Chief HI Dept. of Labor & Industrial Relations 830 Punchbowl St. Room 312 Honolulu, HI 96813 808-586-8742 **Bennett.T.Yap@hawaii.gov**	Joni Muramoto Program Specialist Supervisor HI Dept of Labor & Industrial Relations 830 Punchbowl St Room 325 Honolulu, HI 96813 808-586-9076 **Joni.y.muramoto@hawaii.gov**
IDAHO	Matt Aslett Chief Compliance Officer ID Dept. of Labor 11331 W Chinden Blvd Suite B201 Boise ID 83714 208-605-4167 **Matt.Aslett@its.idaho.gov**	Brenda Ellis UI Technical Services Specialist ID Dept. of Labor 317 Main St. Boise, ID 83735 208-332-3570 x4190 **Brenda.ellis@labor.idaho.gov**

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ ADDRESS
ILLINOIS	Aparna Sen-Yeldandi Senior Public Services Administrator Manager, IDES Revenue/Information Technology IL Dept. of Employment Security 33 S State St. Chicago, IL 60603-2802 Phone: 312-793-9119 **Aparna.Sen@illinois.gov**	Kevin Denny Senior Public Service Administrator Employer Services IL Dept. of Employment Security 33 S State St. 10th Floor Chicago, IL 60603-2802 312-793-1912 **Kevin.Denny@illinois.gov**
INDIANA	IN Department of Workforce Development Attn: Scott O'Mara 402 W. Washington Street Indianapolis, IN 46204 317-435-5549 **SOmara@dwd.in.gov** Secondary Contact: Attn: Gary McCauley 402 W. Washington St Indianapolis, IN 46204 317-233-5252 **gmccauley@dwd.in.gov**	IN Department of Workforce Development Attn: Ryan LeMasters 10 N. Senate Ave SE 202 Indianapolis, IN 46204-2277 463-246-3275 **RLeMasters@dwd.in.gov** Secondary Contact: Rochelle Pritchard 10 N. Senate Ave SE 202 Indianapolis, IN 46204-2277 317-296-2184 **RPritchard@dwd.in.gov**
IOWA	Ashwanth (Jude) Tiburtius Bureau Chief - Application Development and Data Management Division of Information Technology 1000 E Grand Avenue, Des Moines, IA 50319 515.281.3378 Mobile: 515.336.0286	Jana Van Der Kamp Tax Bureau Chief Unemployment Insurance Tax Bureau Iowa Workforce Development 1000 E. Grand Avenue Des Moines, IA 50309 515-725-5408 (Office) 515-201-3859 (Cell) **jana.vanderkamp@iwd.iowa.gov**
KANSAS	Lana Tulchinskiy KS Dept of Labor Information Technology 1309 SW Topeka Blvd Topeka, KS 66612 785-581-7611 **Lana.tulchinskiy@ks.gov**	Nicole Struckhoff KS Dept of Labor Director of UI Tax/Admin 1309 SW Topeka Blvd Topeka, KS 66612 785-581-7630 **nicole.struckhoff@ks.gov**
KENTUCKY	Jayme Monteiro Education & Workforce Systems Branch Office of IT Architecture & Governance Commonwealth Office of Technology Division of Agency Application Development 500 Mero Street, Mailstop 4SW Frankfort, KY 40601 502-564-9190 **Jayme.Monteiro@ky.gov**	John Coleman UI Tax Enforcement Branch Office of Unemployment Insurance 500 Mero Street, Mailstop 4SC Frankfort, KY 40601 502-782-1745 **JohnP.Coleman@ky.gov**
LOUISIANA	Jane Boettcher Louisiana Workforce Commission Office of Technology Services 1001 N. 23rd St. Baton Rouge, LA 70804 **Jane.boettcher@la.gov**	Dawn Bell, UI Chief of Tax Louisiana Workforce Commission Employment Security Division 1001 N 23rd St. Baton Rouge, LA 70804 **dbell@lwc.la.gov**

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ ADDRESS
MAINE	Rene Leblanc, System Section Mgr, MaineIT DOL, PFR & DAFS Applications State of ME Office of Information Technology Maine Dept of Labor 145 State Office Station Augusta, ME 04333-0103 **rene.leblanc@maine.gov**	Kerry Hekl Director, Tax Division Maine Dept of Labor Bureau of Unemployment Compensation 47 State House Station Augusta, ME 04333-0047 **kerry.p.hekl@maine.gov**
MARYLAND	Anne Hoffert Chief of Fund Management Maryland Department of Labor 1100 N. Eutaw Street, Rm 416 Baltimore MD 21201 Phone (410)767-2500 Fax (410)767-2501 **anne.hoffert@maryland.gov**	Arnold Diamond Advanced Accountant, Accounts Receivable Unit MD Dept of Labor Licensing & Regulation 1100 N. Eutaw St. Rm 400 Baltimore, MD 21201 410-767-2673, Fax 410-767-2680 **arnold.diamond@maryland.gov**
MASSACHUSETTS	Greg Faro-Revenue Enforcement Department of Unemployment 100 Cambridge Street, 4th floor – Suite 400 Boston, MA – 02114 **gregory.a.faro@mass.gov**	Basir Khalifa Department of Unemployment Assistance 100 Cambridge Street, 4th floor – Suite 400 Boston, MA – 02114 **Basir.khalifa@mass.gov**
MICHIGAN	Kristine Sparks, Manager Agency Services MI Unemployment Insurance Agency 3024 W Grand Blvd Suite L-150 Detroit, MI 48202 313-498-7758 **Sparksk3@michigan.gov**	Cordelia Campbell, Tax Maintenance Manager MI Unemployment Insurance Agency 3024 W Grand Blvd Suite 12-600 Detroit, MI 48202 313-456-2149, Fax 313-456-3371 **CampbellC11@michigan.gov**
MINNESOTA	Steve Hartfiel Systems Supervisor – MNIT@ DEED/UI Great Northern Building 12th Floor 180 East Fifth Street St. Paul, MN 55101 651-259-7150 **steve.hartfiel@state.mn.us**	Wilfrido Benavides UI Systems Analysis Manager MN Dept of Employment & Economic Development Great Northern Building – 12th Floor 180 East Fifth Street St. Paul, MN 55101 651-259-7264 **Wilfrido.benavides@state.mn.us**
MISSISSIPPI	MS Dept. of Employment Security Walter Hille Chief Systems Information Officer 1235 Echelon Parkway Jackson, MS 39213 **whille@mdes.ms.gov**	MS Dept of Employment Security Anna Wallace Director UI - Tax 1235 Echelon Parkway Jackson, MS 39213 **awallace@mdes.ms.gov**
MISSOURI	DeSheila Milton Chief, UI Tax Section Department of Labor and Industrial Relations (DOLIR) Div. of Employment Security-DES 421 E. Dunklin Jefferson City, MO 65101 573-522-4030 **Desheila.Milton@labor.mo.gov**	DeSheila Milton Chief, UI Tax Section Department of Labor and Industrial Relations (DOLIR) Division of Employment Security -DES 421 E. Dunklin Jefferson City, MO 65101 573-522-4030 **Desheila.Milton@labor.mo.gov**

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ ADDRESS
MONTANA	James Pierce MT Dept. of Labor & Industry Technology Services Division 301 South Park Ave Helena, MT 59620 406-437-2102 **jpierce@mt.gov**	Lisa Barton Status & Rating Supervisor UI Contributions Bureau MT Dept of Labor & Industry 1315 East Lockey 4th Flr Helena, MT 59604 406-444-4646, Fax 406-444-0629 **lbarton@mt.gov**
NEBRASKA	Karen Hall Office of Administrative Services NE Dept of Labor 550 South 16th Street Lincoln, NE 68508 402-471-9840 **Karen.Hall@nebraska.gov**	Christa Krolikowski Office of Unemployment Insurance Tax NE Dept of Labor 550 S 16th St Lincoln, NE 68509 402-471-3407, Fax 402-471-9994 **christa.krolikowski@nebraska.gov**
NEVADA	Katie Krueger NV DETR/Employment Security Dept 500 E. Third St Carson City, NV 89713 **kakrueger@detr.nv.gov**	Karen Davis NV DETR/Employment Security Dept 500 E. Third St. Carson City, NV 89713 **ktdavis@detr.nv.gov**
NEW HAMPSHIRE	Vinod Pandhare Sr. Power Builder/Oracle Developer Application Support NH Dept. of Employment Security SymbioSys Solutions, Inc. 46 South Main Street, Unit #4 Concord, NH 03301 **vinod.s.pandara@affiliate.nhes.nh.gov**	Janet Coughlin Tax Unit Supervisor-Accounting NH Dept. of Employment Security 45 South Fruit Street Concord, NH 03301-4857 603-228-4048, Fax 603-229-4323 **jcoughlin@nhes.nh.gov**
NEW JERSEY	Peter Skibar NJ Dept. of Labor & Workforce, Office of Information Mgt Services & Solutions NJ Labor Building John Fitch Plaza 2nd Floor Trenton, NJ 08625 **Peter.Skibar@dol.nj.gov**	Ann Sarti Back-up: Samuel Stein NJ Development of Labor & Workforce Development NJ Labor Bldg Division of Employer Accounts 9th Floor-Office Audits John Fitch Plaza Trenton, NJ 08625 Fax 609-292-8855 2nd Fax 609-341-2039 **Samuel.Stein@dol.nj.gov**
NEW MEXICO	Jeff Daugherty NM Dept of Workforce Solutions 401 Broadway NE Albuquerque, NM 87102 505-218-3889 **Jeff.Daughtery@dws.nm.gov**	Lynne Throop NM Dept of Workforce Solutions 401 Broadway NE Albuquerque, NM 87103 505-681-3678 **Lynne.Throop@dws.nm.gov**
NEW YORK	Karla Ravida, Manager UI Program Analysis and Support Section Unemployment Insurance (UI) Division NYS Department of Labor State Office Campus Building 12, Room 306 Albany, NY 12226-2088 518-485-5785 **Karla.Ravida@labor.ny.gov**	Michele A. Krupitza, Supervisor Employer Account Adjustment Section Unemployment Insurance Division NYS Department of Labor State Office Campus Bldg.12, Room 332 Albany, NY 12226-2088 518-549-0802; Fax 518-485-8602 **Michele.Krupitza@labor.ny.gov***** Direct certification inquiries to 518-457-2169 ***For recertification requests, send request via e-Fax to 518-485-8602, or call 518-457-2169.

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ ADDRESS
NORTH CAROLINA	Robert Hanes/Milton Smith NC Department of Commerce Division of Employment Security 700 Wade Ave. Raleigh, NC 27605 Robert 919-604-4267 **Robert.Hanes@commerce.nc.gov** Milton 919-633-3381 **Milton.smith@commerce.nc.gov**	Vicky Fogg NC Department of Commerce Division of Employment Security 700 Wade Ave. Raleigh, NC 27605 984-236-5898 **Vicky.fogg@commerce.nc.gov**
NORTH DAKOTA	Dave Gathman Job Service North Dakota 1000 East Divide Ave. Bismarck, ND 58506-5507 701-328-2074 **dgathman@nd.gov**	Erin Pringle, Release of Information Officer Job Service North Dakota 1000 East Divide Ave. Bismarck, ND 58506-5507 702-328-2896 **epringle@nd.gov**
OHIO	Bryan Adams Ohio Dept of Job and Family Services 30 E. Broad Street, 38th Floor Columbus, OH 43215 614-387-8335 **Bryan.Adams@jfs.ohio.gov** (Zhongling) Tony Wang Ohio Dept of Job and Family Services 30 E. Broad Street, 38th Floor Columbus, OH 43215 614-387-8347 **Tony.Wang@jfs.ohio.gov**	Jon Noble ODJFS –Employer and Program Services 30 E. Broad Street, 37th Floor Columbus, OH 43215 614-644-2815 **Jonathon.Noble@jfs.ohio.gov**
OKLAHOMA	Mark Davis OK Employment Security Commission 2401 N Lincoln Blvd P O Box 52003 Oklahoma City, OK 73152 405-557-7194 **Mark.Davis@oesc.ok.gov**	Suzanne Smeltzer OK Employment Security Commission 2401 N Lincoln Blvd P O Box 52003 Oklahoma City, OK 73152 405-557-7278 **Suzanne.Smeltzer@oesc.ok.gov**
OREGON	Hong Nguyen, IRS Liaison Oregon Employment Department 875 Union St. NE Salem, OR 97311 503-947-1250 **Hong.T.Nguyen@employ.oregon.gov**	Chantel Magee Accounts Resolution Unit Oregon Employment Department, Room 107 875 Union St. NE Salem, OR 97311 503-370-5614 **Chantel.M.Magee@employ.oregon.gov**
PENNSYLVANIA	Curtis K. Redding Deloitte Consulting, LLP 191Peachtree St NE Suite 2000 Atlanta, GA 30303 404-631-3184 **curedding@deloitte.com**	Anton Urban Office of UC Tax Services PA Department of Labor & Industry Building 651 Boas St., Room 920 Harrisburg, PA 17121 717-214-6702 **anturban@pa.gov** Marjorie Roberts, Office of UC Tax Services PA Department of Labor & Industry Building 651 Boas St., Room 900 Harrisburg, PA 17121 717-214-8464 **mroberts@pa.gov**

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ ADDRESS
PUERTO RICO	Any IT problems send e-mails to: Héctor Ríos,Chief Information Officer **hrios@trabajo.pr.gov** phone is 787-754-2404 (direct). Maria LaSanta* 787-754-2119 787-754-5353 Ext. 3493 787-469-7183 cell **malasanta@trabajo.pr.gov** *Any e-mails sent to Puerto Rico for either IT information or Manual Certification Contacts need to be cc'd to Maria LaSanta.	Maria del Pilar Velez Tax Director Department of Labor and Human Resources 505 Ave. Munoz Rivera Prudencio Rivera Martinez Bldg Tax Section 12th Floor Hato Rey, PR 00918 787-754-5818 787-754-5353 Ext. 3500 **marvelez@trabajo.pr.gov**
RHODE ISLAND	Anthony Marine RI Dept of Labor and Training 1511 Pontiac Ave Cranston, RI 02920 (401) 462-8043 **Anthony.Marine@doit.ri.gov**	Allison Nugent RI Dept of Labor and Training Employer Tax Section Building 70, 2nd Floor 1511 Pontiac Ave Cranston, RI 02920 401-574-8744 **Allison.Nugent@dlt.ri.gov**
SOUTH CAROLINA	Don Lemaster SC Dept. of Employment and Workforce 1550 Gadsden St Columbia, SC 29201 **DLemaster@dew.sc.gov**	Berneice M. Gunter SC Dept. of Employment and Workforce PO Box 995 1550 Gadsden St Columbia, SC 29202 **BGunter@dew.sc.gov**
SOUTH DAKOTA	Matthew Pearson Labor Program Administrator Reemployment Assistance Division South Dakota Dept. of Labor and Regulation 420 S. Roosevelt Street Aberdeen, SD 57402-4730 **matthew.pearson@state.sd.us**	Pauline Heier, Director Reemployment Assistance Division South Dakota Dept. of Labor and Regulation 420 Roosevelt Street Aberdeen, SD 57402-4730 **pauline.heier@state.sd.us**
TENNESSEE	Mike Rock Strategic Technology Solutions 220 French Landing Drive 3-A Nashville, TN 37243-1002 615-741-8364 **Mike.rock@tn.gov**	Teressa Parham Employer Accounting Unit 220 French Landing Dr 3 B Nashville, TN 37243-1002 615-741-1619 **Teressa.parham@tn.gov**
TEXAS	Robert Rodriguez AD&M Tax Manager Texas Workforce Commission 101 E. 15th St. Room 0130 Austin, TX 78778 **Robert.rodriguez@twc.state.tx.us**	Texas Workforce Commission Central Tax Operations 101 E. 15th St. Room 540 Austin, TX 78778 Fax 512-463-1221 **tax940.certreq@twc.state.tx.us**
UTAH	Collin Peterson, IT Director Dept. of Govt. Operations Technology Services Workforce Services 140 East 300 South Salt Lake City, UT 84111 801-706-6260 **cpeterson1@utah.gov**	UT Dept. of Workforce Services Employer Accounts 140 E.300 S. Salt Lake City, UT 84111 801-526-9235 option 2, Fax 801-526-9377 **employeraccounts@utah.gov**

STATE	INFORMATION TECHNOLOGY (IT) CONTACT/ADDRESS	MANUAL CERTIFICATION CONTACT/ ADDRESS
VERMONT	Agency wants two contacts; Karen Canas, IT Manager 802-828-5857 **Karen.canas@vermont.gov** Tracey Delphia, Agency IT Lead VT Dept. of Labor 5 Green Mountain Dr Montpelier, VT 05602 802-585-9844 **tracey.delphia@vermont.gov**	Kristine Murphy, UI & Wages Division Associate Director VT Department of Labor 5 Green Mountain Dr Montpelier, VT 05602 802-828-4254 Fax 802-828-4248 Fax **kristine.murphy@vermont.gov**
VIRGINIA	Ramana Pallela, Supervisor Tax Team IT Div 6606 West Broad Street Suite 403 Richmond, VA 23230 804-786-4207 **Ramana.Pallela@vec.virginia.gov** **Rajesh.Kumar@vec.virginia.gov** Dave Portner, CIO **Dave.Portner@vec.virginia.gov**	Frenchella Taylor, Supervisor, Employer Accounts Virginia Employment Commission 6606 West Broad Street, Suite 219 Richmond, VA 23230 **frenchella.taylor@vec.virginia.gov**
VIRGIN ISLANDS	Faye Reed Chief of Tax 23-54 Kronprindsens Gade Charlotte Amalie St. Thomas, VI 00803 340-776-3700 X2035 **freed@vidol.gov**	Same as IT Contact
WASHINGTON	Kiratpreet Dhaliwal WA Employment Security Dept. IT-Information Technology and Business Integration 212 Maple Park Ave SE Olympia, WA 98507-9046 **Kiratpeet.dhaliwal@esd.wa.gov**	WA Employment Security Department Employer Accounts Unit 212 Maple Park Ave SE Olympia, WA 98507-9046 **employeraccountstaxesd@esd.wa.gov**
WEST VIRGINIA	Mike Nichols WV Workforce 1900 Kanawha Blvd E, Suite 300 Charleston, WV 25305 304-352-3528 **Michael.B.Nichols@wv.gov**	Tim Strickland UC Audit and Compliance WV Workforce 1900 Kanawha Blvd East, Building 3 Suite 300 Charleston, WV 25305 304-352-3854 **Tim.D.Strickland@wv.gov**
WISCONSIN	Tok Kim DWD-BITS WI Workforce Development 201 East Washington Ave Madison, WI 53703 608-266-5322 **Tok.Kim@dwd.wisconsin.gov**	Curt Sorenson Employer Service Team DWD-UI Bureau of Tax & Accounting 201 E. Washington Ave C300 Madison, WI 53703-2866 608-261-7609 **Curtis.Sorenson@dwd.wisconsin.gov**
WYOMING	Travis Kuharski IT Operations Security Lead WY Dept of Workforce Services Unemployment Insurance Division 444 West Collins Drive Casper, WY 82601 307-473-3831 **travis.kuharski@wyo.gov**	Stephen Grinder Senior Accountant Accounts Receivable Supervisor WY Dept of Workforce Services Unemployment Insurance Division 444 West Collins Drive Casper, WY 82601 307-235-3603 FAX 307-235-3278 **stephen.grinder1@wyo.gov**