

ANNUAL RETURN OF EXCISE TAX ON EMPLOYERS OF EIGHT OR MORE INDIVIDUALS
UNDER THE FEDERAL UNEMPLOYMENT TAX ACT

FOR CALENDAR YEAR 1940

FILE THIS RETURN WITH THE COLLECTOR OF INTERNAL REVENUE FOR YOUR
DISTRICT NOT LATER THAN JANUARY 31, 1941

3266.30
3281.02
2967.30
3118.66
12643.28

12643.28
379.2984

TAXPAYER'S
COPY

PRINT NAME AND ADDRESS

STAR LIGHT LAUNDRY
(Name)

784 STANYAN ST
(Street and number, or rural route)

SAN FRANCISCO SF CALIF
(Post office) (County) (State)

THIS COPY MUST
BE RETAINED BY
EMPLOYER

3266.30
3281.02
3118.66
12643.28

Nature of business in detail Laundry

Check (✓) form of organization: Corporation; Partnership; Individual; Other

Date of organization 1904 Were returns filed for all prior years? yes If not, attach explanation.

1. Total salaries, wages, and other remuneration PAID during 1940 for services of employees \$ 12643.28
2. Less: Total nontaxable remuneration paid. (From Schedule A—Must be explained in statement attached as a part hereof) \$ _____
3. Total taxable wages (item 1 minus item 2) \$ 12643.28
4. Tax (3 percent of item 3) \$ 379.29
5. Less: Credit for contributions actually paid into State unemployment funds not in excess of 90 percent of tax shown in item 4. (From Schedule B) \$ 341.07
6. Balance of tax (item 4 minus item 5) \$ 38.22

A	1-3	65.32	32.66	228.64	10	A	1-3	88.19
		88.19		653260			4-5	88.58
				8819010			7-8	80.10
	4-5	88.58	22.81				10-12	84.20

AFFIDAVIT (See Instructions)

I swear (or affirm) that this return, including any accompanying schedules or statements, is a true, correct, and complete return, made in good faith, for the calendar year stated, pursuant to the Federal Unemployment Tax Act and Regulations applicable thereto and that no part of any payment made to a State unemployment fund which is claimed as a credit in item 5 above was or is to be deducted from the remuneration of employees.

Signed or acknowledged before—

(Name) (Address) (Signed)

(Name) (Address) (Title)

Sworn to and subscribed before me this 30 day of January, 1941

GENERAL INSTRUCTIONS

PARAGRAPH A. Who must file return.—Every person who employed eight or more employees in "employment" (see par. B, below) on a total of 20 or more calendar days during the calendar year, each such day being in a different calendar week, is an "employer" and is required to file a return on Form 940. The several weeks in each of which occurs a day on which eight or more employees were employed need not be consecutive weeks. It is not necessary that the employees so employed be the same individuals; they may be different individuals on each day. Neither is it necessary that the eight or more employees be employed at the same moment of time or for any particular length of time or on any particular basis of compensation. It is sufficient if the total number of employees employed during the 24 hours of a calendar day is eight or more. In determining whether a person employs a sufficient number of employees to be an employer, each employee is counted with respect to services which constitute "employment." No employee is counted with respect to services which do not constitute "employment."

PAR. B. Employment.—All services performed within the United States, that is, within any of the several States, the District of Columbia, or the Territory of Alaska or Hawaii, by an employee for the person employing him, unless specifically excepted, constitute "employment." The place where the contract of service is entered into and the citizenship or residence of the employee or of the person employing him are immaterial. Thus, the employee and the person employing him may be citizens or residents of a foreign country and the contract of service may be entered into in a foreign country, and yet, if the employee under such contract actually performs services within the United States, there may be to that extent "employment."

Various classes of services excepted from "employment" which have general applicability are described in the instructions relating to SCHEDULE A—EXEMPTIONS. Certain services which are deemed not to be employment are described in paragraph C, below.

PAR. C. Included and excluded services.—If a portion of the services performed by an employee for the person employing him during a pay period constitutes employment, and the remainder does not constitute employment, all the services of the employee during the period shall for purposes of the tax be treated alike, that is, either all as included or all as excluded. The time during which the employee performs services which constitute employment, and the time during which he performs services which do not constitute employment, within the pay period, determine whether all the services during the pay period shall be deemed to be included or excluded.

If *one-half or more* of the employee's time in the employ of a particular person in a pay period is spent in performing services which constitute employment, then *all* the services of that employee for that person in that pay period shall be deemed to be employment.

If *less than one-half* of the employee's time in the employ of a particular person in a pay period is spent in performing services which constitute employment, then *none* of the services of that employee for that person in that pay period shall be deemed to be employment.

For purposes of this section, a "pay period" is the period (of not more than 31 consecutive calendar days) for which a payment of remuneration is ordinarily made to the employee by the person employing him.

PAR. D. When to report wages.—Wages are to be reported on the return for the calendar year in which they are actually or constructively paid. Wages are constructively paid when they are credited to the account of or set apart for an employee so that they may be drawn upon by him at any time although not then actually reduced to possession. To constitute payment in such a case the wages must be credited or set apart to the employee without any substantial limitation or restriction as to the time

or manner of payment or condition upon which payment is to be made, and must be made available to him so that they may be drawn at any time, and their payment brought within his own control and disposition.

PAR. E. Tax return.—*Every employer must file a return on Form 940 for the calendar year 1940, on or before January 31, 1941, with the collector of internal revenue for the district in which the employer's principal place of business is located. If the employer has no principal place of business in the United States, the return must be filed with the Collector of Internal Revenue, Baltimore, Md. If the return is placed in the mails, it must be posted in ample time to reach the collector's office, under ordinary handling of the mails, on or before January 31, 1941.*

Consolidated returns of two or more employers are not permitted, as for example, returns of a parent and a subsidiary corporation or of a business operated by two different employers during the year.

An employer who files a return after the due date and who wishes to avoid the penalty for such delinquency (see par. I below) must attach a statement to the return as a part thereof, showing all facts which will enable the Commissioner to determine whether reasonable cause exists for failure to file the return on time.

The last return on Form 940 filed by a person who has ceased to be an employer by reason of the discontinuance, sale, or other transfer of his business must be marked "Final return" by such person or the person filing the return. Each person who has ceased to be an employer by reason of the discontinuance, sale, or other transfer of his business must promptly submit to the collector a written statement giving the address at which the employer's records will be kept, the name of the person keeping such records, and, if the business has been sold or otherwise transferred to another person, the name and address of such person and the date on which such sale or other transfer took effect. If no such sale or transfer occurred or the employer does not know the name of the person to whom the business was sold or transferred, that fact should be included in the statement.

PAR. F. Payment of tax.—The tax is due and payable on or before January 31, 1941, to the collector for the district in which the employer is required to file his return, without assessment by the Commissioner of Internal Revenue or notice by the collector. The tax may, at the option of the employer, be paid in four equal installments instead of in a single payment, in which case the first installment is to be paid on or before January 31, 1941, the second installment on or before April 30, 1941, the third installment on or before July 31, 1941, and the fourth installment on or before October 31, 1941. If the employer elects to pay the tax in four installments, each installment must be equal in amount; but any installment may be paid, at the election of the employer, prior to the date prescribed for its payment. If the tax or any installment thereof is not paid in full on or before the due date stated above or the date fixed by the Commissioner in accordance with the terms of an extension of time granted for the payment of the tax or installment, the whole amount of the tax unpaid must be paid upon notice and demand from the collector.

PAR. G. Credit for contributions paid to State.—In general, the taxpayer may credit against the tax the total amount of contributions paid by him with respect to the calendar year 1940 under all State laws which have been approved by the Social Security Board: *Provided*, That no credit may be taken for contributions under a State law if such State has not been duly certified for the calendar year. The term "contributions" means payments required by a State law to be made into an unemployment fund by any person on account of having individuals in his employ, to the extent that such payments are made by him without being deducted or deductible from the remuneration of individuals in his employ. Contributions may be credited against the tax whether or not they are paid with respect to "employment."

The total credit for contributions paid to State unemployment funds including any special credit described below may not exceed 90 percent of the tax against which the credit is claimed.

To be allowable as credit against the tax, contributions must have been actually paid into a State unemployment fund on or before the due date of this return (January 31, 1941) or the due date as extended; except that contributions paid into a State unemployment fund after the due date or the due date as extended but before July 1, 1941, may be credited against the tax in an amount not to exceed 90 percent of the amount which would have been allowable as credit on account of such contributions had they been paid on or before the due date of this return.

Under section 902(e) of the Social Security Act Amendments of 1939, a taxpayer may be entitled to a special credit against the tax. This special credit is allowable against the tax for 1940, with respect to contributions paid into a State unemployment fund based upon remuneration paid in 1940 for services performed in 1939: *Provided*, That the contributions have not been credited against the tax for the calendar year 1939. This special credit shall not be allowed unless the taxpayer submits a statement to the Commissioner which sets forth: (1) The calendar year in which the remuneration was paid upon which the contributions claimed as special credit were based; (2) the total amount of such remuneration; (3) the calendar year in which the services were performed for which such remuneration was paid; (4) the amount and date of payment of contributions based upon such remuneration; and (5) the amount of such contributions which was not credited against the tax for the prior calendar year. *This statement should be attached to Schedule B, and the amount of the special credit should be entered as a separate entry in column (4) of Schedule B.*

PAR. H. Records.—Every employer must keep sufficient records to enable the collector to verify the amount of taxes due, including the following: (1) The total amount of remuneration

paid to employees for services performed after December 31, 1938; (2) the amount of such remuneration which constitutes wages subject to tax; (3) the amount of contributions paid into each State unemployment fund with respect to services subject to the law of such State, showing separately (a) payments made and not deducted (or not to be deducted) from the remuneration of employees, and (b) payments made and deducted (or to be deducted) from the remuneration of employees; and (4) the information required to be shown on Form 940. If the amounts described in (1) and (2) are not equal, the reason for the difference must be made a matter of record.

The Taxpayer's Copy and copies of all statements required to be attached to the original return must be retained by the employer as a part of his records.

No particular form is prescribed for keeping the records described above. Such records must be maintained for a period of at least 4 years after the date the tax to which they relate becomes due, or the date the tax is paid, whichever is the later. The records **must** be open at all times for inspection by Internal Revenue officers.

PAR. I. Penalties and interest.—If tax is not paid when due, interest accrues at the rate of 6 percent per annum. If the return is not filed on time, 5 percent to 25 percent of the tax will be added to the tax unless the taxpayer establishes that a reasonable cause exists for the delinquency; the amount to be added to the tax depends on the duration of the delinquency. (See par. E, above, relative to the statement which the employer must submit if he files a delinquent return.) If the employer does not pay the amount of an assessment within 10 days after the service or mailing of a notice and demand for such payment, a penalty of 5 percent will be added to the assessment. Penalties are also imposed by law for failure to pay or truthfully account for tax, keep records, make returns, or for false or fraudulent returns.

HOW TO FILL IN PAGE 1 OF FORM 940

Employer's name and address.—Enter the true name of the employer. If the employer is an individual, enter his name as an individual, followed by the trade name, if any, which he uses for business purposes. If the employer was created by statute, court order or decree, charter, oral or written agreement, will, declaration of trust, or other legal instrument, enter the full name recognized thereunder. For example, if the employer is a corporation, enter here the corporate name as set forth in the charter or other legal document issued by the government creating it. Returns filed by agents, trustees, or other fiduciaries should be made in the name of the employer, followed by the name of the agent, trustee, or other fiduciary.

Nature of business.—Indicate under "nature of business" the primary type of activity, whether manufacturing, wholesale trade, retail trade, personal service, etc.; also the type of product (or products) from which the major portion of total operating income is derived. Examples: Manufacture—radios, refrigerators; wholesale—meats; retail store—men's wear; coal mining; wholesale and retail—furniture.

Form of organization.—If the employer is not a corporation, partnership, or individual, specify the form of organization, such as trust or estate, joint-stock company, association, syndicate, group, pool, joint venture, etc.

Returns for prior years.—If returns on Form 940 were not filed for 1936, 1937, 1938, and 1939, attach a statement explaining the reason for not filing such returns unless the date of organization shown on the face of the return clearly indicates that liability began in 1940.

Item 1—Total salaries, wages, and other remuneration PAID during 1940 for services of employees.—Enter in item 1 of Form 940 the total amount of remuneration paid to employees during the calendar year 1940 for services performed on or after January 1, 1939, regardless of whether such remuneration is taxable. Such remuneration should include salaries, wages, commissions, fees, bonuses, vacation allowances, salaries and wages paid to

temporary or part-time employees, the value of goods, lodging, food and clothing, and all amounts deducted from employees' wages as employees' tax or as deductions for other reasons. The basis upon which the remuneration is paid is immaterial in determining whether the remuneration constitutes wages. Thus, it may be paid on the basis of piecework, or a percentage of profits; and it may be paid hourly, daily, weekly, monthly, or annually.

The medium in which the remuneration is paid is also immaterial. It may be paid in cash or in something other than cash, as for example, goods, lodging, food, or clothing. Remuneration paid in items other than cash shall be computed on the basis of the fair value of such items at the time of payment.

Certain payments of remuneration excluded from taxable "wages" which have general applicability are described in the instructions relating to SCHEDULE A—EXEMPTIONS.

Item 6—Balance of tax.—This is the amount which should be paid to the collector. Checks or money orders should be made payable to the "Collector of Internal Revenue." (See par. F of the GENERAL INSTRUCTIONS, relating to payment of tax.)

Signature and oath or affirmation.—Each return must be signed by (1) the individual, if the employer is an individual; (2) the president, vice president, or other principal officer, if the employer is a corporation; (3) a responsible and duly authorized member or officer having knowledge of its affairs, if the employer is a partnership or other unincorporated organization; or (4) the fiduciary, if the employer is a trust or estate. The employer's return may be executed by an agent in the name of the employer if an acceptable power of attorney is filed with the collector of internal revenue and if such return includes wages paid to all employees of the employer for the period covered by the return.

If the tax due is more than \$10, the return must be acknowledged before an officer authorized to administer oaths. If the tax due is \$10 or less, the return may be signed or acknowledged before two witnesses instead of under oath.

HOW TO FILL IN SCHEDULE A—EXEMPTIONS

The terms "wages" and "employment" as defined for Federal unemployment tax purposes do not include every payment of remuneration to an employee and every kind of service which an employee may perform. Various exclusions from "wages" and exceptions from "employment" are described below under the appropriate classifications. In general, any remuneration which is excluded from "wages," and any remuneration for services which are excepted from "employment," are not included in the total wages subject to the tax. These remuneration payments may be deducted from the total remuneration paid only if they are identified in Schedule A and from there entered in item 2 of Form 940. *In case any entry is made in Schedule A there must be a statement explaining the basis for the exemption.*

Each entry in Schedule A must fall into one of the classifications stated below. When making an entry in Schedule A, the exact title of one of the following classifications must be used:

EXCLUSIONS FROM WAGES

Remuneration in excess of \$3,000.—The term "wages" does not include any amount paid by an employer to an employee in 1940 for services performed in 1940 which exceeded the first \$3,000 paid to the employee for such services. The term "wages" does not include any amount paid to an employee in 1940 for services performed in 1939 which exceeded the first \$3,000 paid to the employee for such services.

Payments under a plan providing for retirement, sickness or accident disability, medical and hospitalization expenses, or death.—The term "wages" does not include any payment made to, or on behalf of, an employee under a plan or system established by an employer which makes provision for his employees generally or for a class or classes of his employees (including any amount paid by an employer for insurance or annuities, or into a fund, to provide for any such payment), on account of (1) retirement, (2) sickness or accident disability, (3) medical and hospitalization expenses in connection with sickness or accident disability, or (4) death, provided the employee (a) has not the option to receive, instead of provision for such death benefit, any part of such payment or, if such death benefit is insured, any part of the premiums (or contributions to premiums) paid by his employer, and (b) has not the right, under the provisions of the plan or system or policy of insurance providing for such death benefit, to assign such benefit, or to receive a cash consideration in lieu of such benefit either upon his withdrawal from the plan or system providing for such benefit or upon termination of such plan or system or policy of insurance or of his employment with such employer.

The plan or system established by an employer need not provide for payments on account of all of the specified items, but such plan or system may provide for any one or more of such items. It is immaterial for purposes of this exclusion whether the amount or possibility of such benefit payments is taken into consideration in fixing the amount of an employee's remuneration or whether such payments are required, expressly or impliedly, by the contract of service.

Payment of employees' tax, or of employees' contributions under a State law.—The term "wages" does not include the amount of any payment by an employer (without deduction from the remuneration of, or other reimbursement from, the employee) of either (1) the employees' tax imposed by section 1400 of the Federal Insurance Contributions Act (old age insurance tax), or (2) any payment required from an employee under a State unemployment compensation law (unemployment insurance tax).

Dismissal payments.—Any payments made by an employer to an employee on account of dismissal, that is, involuntary sep-

aration from the service of the employer, are excluded from "wages," provided the employer is not legally bound by contract, statute, or otherwise, to make such payments.

EXCEPTIONS FROM EMPLOYMENT

Services outside the United States.—All services performed outside the United States by an employee for his employer are excepted. The term "United States" includes only the several States, the Territories of Alaska and Hawaii, and the District of Columbia.

Agricultural labor.—Services performed on a farm by an employee of any person in connection with any of the following activities are excepted as agricultural labor: (1) The cultivation of the soil; (2) the raising, shearing, feeding, caring for, training, or management of livestock, bees, poultry, fur-bearing animals, or wildlife; or (3) the raising or harvesting of any agricultural or horticultural commodity.

The following services performed by an employee in the employ of the owner or tenant or other operator of one or more farms are excepted as agricultural labor, provided the major part of such services is performed on a farm: (1) Services performed in connection with the operation, management, conservation, improvement, or maintenance of any of such farms or its tools or equipment; or (2) services performed in salvaging timber, or clearing land of brush and other debris, left by a hurricane.

Services performed by an employee in the employ of any person in connection with any of the following operations are excepted as agricultural labor without regard to the place where such services are performed: (1) The ginning of cotton; (2) the hatching of poultry; (3) the raising or harvesting of mushrooms; (4) the operation or maintenance of ditches, canals, reservoirs, or waterways used exclusively for supplying or storing water for farming purposes; (5) the production or harvesting of maple sap or the processing of maple sap into maple sirup or maple sugar (but not the subsequent blending or other processing of such sirup or sugar with other products); or (6) the production or harvesting of crude gum (oleoresin) from a living tree or the processing of such crude gum into gum spirits of turpentine and gum rosin, provided such processing is carried on by the original producer of such crude gum.

Services performed by an employee in the employ of a farmer or a farmers' cooperative organization or group in the handling, planting, drying, packing, packaging, processing, freezing, grading, storing, or delivering to storage or to market or to a carrier for transportation to market, of any agricultural or horticultural commodity, other than fruits and vegetables, produced by such farmer or farmer-members of such organization or group of farmers are excepted, provided such services are performed as an incident to ordinary farming operations.

Generally services are performed "as an incident to ordinary farming operations" if they are services of the character ordinarily performed by the employees of a farmer or of a farmers' cooperative organization or group as a prerequisite to the marketing, in its unmanufactured state, of any agricultural or horticultural commodity produced by such farmer or by the members of such farmers' organization or group. Services performed by employees of such farmer or farmers' organization or group in the handling, planting, drying, packing, packaging, processing, freezing, grading, storing, or delivering to storage or to market or to a carrier for transportation to market, of commodities produced by persons other than such farmer or members of such farmers' organization or group are not performed "as an incident to ordinary farming operations."

Services performed by an employee in the employ of any person in the handling, planting, drying, packing, packaging, processing,

HOW TO FILL IN SCHEDULE A—EXEMPTIONS—Continued

freezing, grading, storing, or delivering to storage or to market or to a carrier for transportation to market, of fruits and vegetables, whether or not of a perishable nature, are excepted as agricultural labor, provided such services are performed as an incident to the preparation of such fruits and vegetables for market.

In general, however, the term "agricultural labor" does not include services performed in connection with forestry, lumbering, or landscaping.

Domestic service.—Services of a household nature performed by an employee in or about the private home of the person by whom he is employed, or performed in or about the club rooms or house of a local college club or local chapter of a college fraternity or sorority by which he is employed, are excepted as "domestic service in a private home, local college club, or local chapter of a college fraternity or sorority." A local college club or local chapter of a college fraternity or sorority does not include an alumni club or chapter. If the home is utilized primarily for the purpose of supplying board or lodging to the public as a business enterprise, it ceases to be a private home and the services performed therein are not excepted. Likewise, if the club rooms or house of a local college club or local chapter of a college fraternity or sorority is used primarily for such purpose, the services performed therein are not excepted as "domestic service."

Casual labor.—Casual labor performed for a corporation does not come within this exception. This exception extends to casual labor not in the course of the employer's trade or business. Casual labor, that is, labor which is occasional, incidental, or irregular, but which is in the course of the employer's trade or business, does not come within this exception.

Officers or members of crews.—This exception extends to service performed as an officer or member of the crew of a vessel on the navigable waters of the United States. The expression "navigable waters of the United States" means such waters as are navigable in fact and which by themselves or their connection with other waters form a continuous channel for commerce with foreign countries or among the States. The word "vessel" does not include any type of aircraft. The expression "officer or member of the crew" includes the master or officer in charge of the vessel, however designated, and every individual, subject to his authority, serving on board and contributing in any way to the operation and welfare of the vessel. The exception extends, for example, to services rendered by the master, mates, pilots, pursers, surgeons, stewards, engineers, firemen, cooks, clerks, carpenters, deck hands, porters, and chambermaids, and by seal hunters and fishermen on sealing and fishing vessels.

Family employment.—Certain services are excepted because of the existence of a family relationship between the employee and the individual employing him. The exceptions are as follows: (1) Services performed by an individual in the employ of his or her spouse; (2) services performed by a father or mother in the employ of his or her son or daughter; and (3) services performed by a son or daughter under the age of 21 in the employ of his or her father or mother. In the case of such services performed by a son or daughter, the exception continues only during the time that the son or daughter is under the age of 21.

Services performed in the employ of a person other than an individual (such as a corporation or a partnership) are not within this exception.

Railroad employment.—Services performed by an individual as an "employee" or as an "employee representative," as those terms are defined in section 1 of the Railroad Unemployment Insurance Act, as amended, are excepted.

Organization exempt from income tax—quarterly remuneration not in excess of \$45.—Services performed by an employee in a calendar quarter in the employ of an organization exempt from income tax under section 101 of the Internal Revenue Code are excepted, if the remuneration for the services does not exceed \$45. If the remuneration earned in a quarter exceeds \$45, then the services performed in that quarter are not excepted and the total remuneration is taxable. A calendar quarter is a period of three calendar months ending on March 31, June 30, September 30, or December 31.

Fraternal beneficiary society exempt from income tax—collection of dues and ritualistic service.—The following services performed by an employee in the employ of a fraternal beneficiary society, order, or association exempt from income tax under section 101 of the Internal Revenue Code are excepted: (1) Services performed away from the home office of such a society, order, or association in connection with the collection of dues or premiums for such society, order, or association, and (2) ritualistic services (wherever performed) in connection with such a society, order, or association.

Students employed by organization exempt from income tax.—Services performed in the employ of an organization exempt from income tax under section 101 of the Internal Revenue Code by a student who is enrolled and is regularly attending classes at a school, college, or university, are excepted.

Student employees of a school, college, or university not exempt from income tax.—Services performed in a calendar quarter by a student in the employ of a school, college, or university not exempt from income tax under section 101 of the Internal Revenue Code are excepted, provided: (1) The services are performed by a student who is enrolled and is regularly attending classes at such school, college, or university; and (2) the remuneration for such services performed in such calendar quarter does not exceed \$45, exclusive of room, board, and tuition furnished by the school, college, or university. If the remuneration earned in a quarter exceeds \$45, then the services performed in that quarter are not excepted, and the total remuneration is taxable.

Student nurses and hospital internes.—Services performed as a student nurse in the employ of a hospital or a nurses' training school are excepted provided the student nurse is enrolled and regularly attending classes in a nurses' training school, and such nurses' training school is chartered or approved pursuant to State law.

Services performed as an interne (as distinguished from a resident doctor) in the employ of a hospital are excepted provided the interne has completed a 4-years' course in a medical school chartered or approved pursuant to State law.

Insurance agents and solicitors.—Services performed by an employee as an insurance agent or insurance solicitor are excepted provided such services are performed solely for commissions.

If all or any part of the remuneration of an employee for services performed as an insurance agent or insurance solicitor is a salary, none of his services is excepted and his total remuneration (for example, salary, or salary and commissions) is included for purposes of computing the tax.

Delivery of newspapers and shopping news.—Services performed by an employee under the age of 18 in the delivery or distribution of newspapers or shopping news, not including delivery or distribution to any point for subsequent delivery or distribution, are excepted. Thus, the services performed by an employee under the age of 18 in making house-to-house delivery of newspapers or shopping news, including handbills and other similar types of advertising material, are excepted.

SCHEDULE A—EXEMPTIONS

This schedule must be filled out, in accordance with the instructions entitled **HOW TO FILL IN SCHEDULE A—EXEMPTIONS**, to show all nontaxable remuneration paid to employees. The total of this schedule is to be entered in item 2 of Form 940.

CLASSIFICATIONS OF EXEMPTIONS (Explain deductions using separate sheet if necessary)	APPROXIMATE NUMBER OF EMPLOYEES INVOLVED	AMOUNT PAID
<p style="text-align: center;">TAXPAYER'S COPY</p> <p style="text-align: center;">EMPLOYER</p> <p style="text-align: center;">TOTAL</p>	<p align="center">X X X X</p>	<p align="center">\$</p>

SCHEDULE B—STATE CONTRIBUTIONS

(See paragraph G, General Instructions)

STATE IN WHICH EMPLOYEES ARE ENGAGED IN WORK (1)	NUMBER OF EMPLOYEES WITHIN THE STATE (AVERAGE OF QUARTERLY FIGURES) (2)	REMUNERATION REPORTED TO EACH STATE UPON WHICH CONTRIBUTIONS REQUIRED FOR 1940 WERE BASED (3)	STATE CONTRIBUTIONS PAID WITH RESPECT TO REMUNERATION IN COLUMN (3) (4)
<p align="center">TOTAL</p>	<p align="center">X X X X</p>	<p align="center">X X X X</p>	<p align="center">\$</p>

Were contributions paid to a State fund under any name other than that shown on the face of this return?

If so, under what name were they paid?