

SM AND UP SUPPORTED STATES (Current as of 11/26/2024)

SUTA Magnetic Media (SM): Most states with an eFiling threshold specify the number of employees per employer. Filing requirements for **Kansas** and **South Carolina** are based on the total number of employees for all employers being filed by your office. States which also require a printed tax return (**UP**) are indicated in the list below.

Unemployment Plus (UP): For states which require electronic filing for all employers and those electronic submissions contain both wage and tax information, you may only use **UP** to print a *file copy* of the tax return as indicated below.

| State | SUTA Magnetic Media (SM) | | Unemployment Plus (UP) | |
|----------------------|-------------------------------|---------------------------|-------------------------|----------------|
| | eFiling Requirement | UP Form Required | Form | File Copy Only |
| Alabama | All employers | | UC-CR4 | Yes |
| Arizona | Not required | | UC-018 | |
| Arkansas | 250+ employees | | DWS-ARK209B | |
| California | All employers | | DE-9 | Yes |
| Colorado | All employers | | UITR-1 | Yes |
| Connecticut | All employers | | UC-2 | Yes |
| District of Columbia | All employers | | DOES-UC30 | Yes |
| Florida | All agents, 10+ employees | | RT-6 | |
| Georgia | 25+ employees | | DOL-4 | |
| Idaho | 25+ employees | | TAX-020 | Yes |
| Illinois | 25+ employees | | UI 3/40 | |
| Indiana | All employers | | * Not supported by UP * | |
| Iowa | All employers | | 65-5300 | Yes |
| Kansas | 25+ employees (all employers) | | K-CNS-100 | |
| Kentucky | 10+ employees | | UI-3 | |
| Louisiana | All employers | | ES4-B/C | Yes |
| Maryland | All employers | | DLLR/OU-15 | Yes |
| Massachusetts | All employers | | * Not supported by UP * | |
| Michigan | All employers | | UIA-1020 | Yes |
| Minnesota | All employers | | DEED-1 | Yes |
| Mississippi | 250+ employees | Yes | UI-2/3 | |
| Missouri | 50+ employees | Yes | MODES-4 | |
| Nebraska | Payroll of \$100,000 or more | | UI-11T | |
| Nevada | All employers | | NCUS-4072 | |
| New Jersey | All employers | | * Not supported by UP * | |
| New Mexico | All employers | | ES903A | Yes |
| New York | All employers | | NYS-45 | Yes |
| North Carolina | 10+ employees | | UI-101 | |
| North Dakota | All employers | | 12643 | Yes |
| Ohio | All employers | | JFS-66111 | |
| Oklahoma | All employers | | * Not supported by UP * | |
| Pennsylvania | All employers | | * Not supported by UP * | |
| South Carolina | 10+ employees (all employers) | | UCE-120/101 | |
| Tennessee | All employers | Yes, unless filing online | LB-0456/0851 | |
| Texas | All employers | | C-3 | Yes |
| Utah | All employers | | 33H | Yes |
| Vermont | All employers | | VTC-1011 | Yes |
| Virginia | All employers | | VEC-FC-20 | Yes |
| Wisconsin | All agents, 25+ employees | | UCT-101 | |
| Wyoming | Not required | Yes, unless filing online | * Not supported by UP * | |