

# SM AND UP SUPPORTED STATES (Current as of 3/6/2024)

**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	50+ 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 *	