

**SCHEDULE H
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name of employer

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

▶ **Attach to Form 1040, 1040NR, 1040-SS, or 1041.**

▶ **See separate instructions.**

OMB No. 1545-0074

2003

Attachment
Sequence No. **44**

Social security number

Employer identification number

A Did you pay **any one** household employee cash wages of \$1,400 or more in 2003? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page H-3 before you answer this question.)

- Yes.** Skip lines B and C and go to line 1.
- No.** Go to line B.

B Did you withhold Federal income tax during 2003 for any household employee?

- Yes.** Skip line C and go to line 5.
- No.** Go to line C.

C Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2002 or 2003 to **all** household employees? (**Do not** count cash wages paid in 2002 or 2003 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Do not file this schedule.
- Yes.** Skip lines 1-9 and go to line 10 on the back. (Calendar year taxpayers having no household employees in 2003 **do not** have to complete this form for 2003.)

Part I Social Security, Medicare, and Income Taxes

| | | | | |
|----------|--|----------|--|--|
| 1 | Total cash wages subject to social security taxes (see page H-3) | 1 | | |
| 2 | Social security taxes. Multiply line 1 by 12.4% (.124) | 2 | | |
| 3 | Total cash wages subject to Medicare taxes (see page H-3) | 3 | | |
| 4 | Medicare taxes. Multiply line 3 by 2.9% (.029) | 4 | | |
| 5 | Federal income tax withheld, if any | 5 | | |
| 6 | Total social security, Medicare, and income taxes (add lines 2, 4, and 5) | 6 | | |
| 7 | Advance earned income credit (EIC) payments, if any | 7 | | |
| 8 | Net taxes (subtract line 7 from line 6) | 8 | | |

9 Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2002 or 2003 to household employees? (**Do not** count cash wages paid in 2002 or 2003 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Enter the amount from line 8 above on Form 1040, line 59. If you are not required to file Form 1040, see the line 9 instructions on page H-3.
- Yes.** Go to line 10 on the back.

Part II Federal Unemployment (FUTA) Tax

| | Yes | No |
|---|-----------|----|
| 10 Did you pay unemployment contributions to only one state? | 10 | |
| 11 Did you pay all state unemployment contributions for 2003 by April 15, 2004? Fiscal year filers, see page H-4 | 11 | |
| 12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax? | 12 | |

Next: If you checked the "Yes" box on **all** the lines above, complete Section A.
 If you checked the "No" box on **any** of the lines above, skip Section A and complete Section B.

Section A

| | | | |
|--|-----------|-----------|--|
| 13 Name of the state where you paid unemployment contributions ▶ | | | |
| 14 State reporting number as shown on state unemployment tax return ▶ | | | |
| 15 Contributions paid to your state unemployment fund (see page H-4) | 15 | | |
| 16 Total cash wages subject to FUTA tax (see page H-4) | | 16 | |
| 17 FUTA tax. Multiply line 16 by .008. Enter the result here, skip Section B, and go to line 26 | | 17 | |

Section B

18 Complete all columns below that apply (if you need more space, see page H-4):

| (a) Name of state | (b) State reporting number as shown on state unemployment tax return | (c) Taxable wages (as defined in state act) | (d) State experience rate period | | (e) State experience rate | (f) Multiply col. (c) by .054 | (g) Multiply col. (c) by col. (e) | (h) Subtract col. (g) from col. (f). If zero or less, enter -0- | (i) Contributions paid to state unemployment fund |
|--|---|--|-------------------------------------|----|------------------------------|----------------------------------|--------------------------------------|--|--|
| | | | From | To | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| 19 Totals | | | | | | | 19 | | |
| 20 Add columns (h) and (i) of line 19 | | | | | | 20 | | | |
| 21 Total cash wages subject to FUTA tax (see the line 16 instructions on page H-4) | | | | | | | 21 | | |
| 22 Multiply line 21 by 6.2% (.062) | | | | | | | 22 | | |
| 23 Multiply line 21 by 5.4% (.054) | | | | | | 23 | | | |
| 24 Enter the smaller of line 20 or line 23 | | | | | | | 24 | | |
| 25 FUTA tax. Subtract line 24 from line 22. Enter the result here and go to line 26 | | | | | | | 25 | | |

Part III Total Household Employment Taxes

| | | | |
|--|-----------|--|--|
| 26 Enter the amount from line 8 | 26 | | |
| 27 Add line 17 (or line 25) and line 26 | 27 | | |

28 Are you required to file Form 1040?
 Yes. Stop. Enter the amount from line 27 above on Form 1040, line 59. **Do not** complete Part IV below.
 No. You may have to complete Part IV. See page H-4 for details.

Part IV Address and Signature—Complete this part only if required. See the line 28 instructions on page H-4.

| | |
|--|--------------------------|
| Address (number and street) or P.O. box if mail is not delivered to street address | Apt., room, or suite no. |
| City, town or post office, state, and ZIP code | |

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees.

Employer's signature _____ Date _____

