

## IRM PROCEDURAL UPDATE

**DATE: 10/25/2023**

**NUMBER: wi-21-1023-1051**

**SUBJECT: Updated Reference Numbers 907/007 to Show Correct Line Numbers for Schedule H**

**AFFECTED IRM(s)/SUBSECTION(s): 21.6.4**

**CHANGE(s):**

**IRM 21.6.4.4.8.5 Updated paragraph 2, reference numbers 907/007 to show correct line numbers for tax year 2020 and later.**

(2) The reference numbers for adjusting Schedule H, Part I are:

Title	Primary Taxpayer	Secondary Taxpayer
Total Social Security Wages (line 1/ 1a)	004	904
Qualified Sick and Family Wages (line 1b) for leave taken April 1, 2020, through March 31, 2021	200	900
Total Medicare Wages (line 3)	073	973
Federal Income Tax Withheld (if requested by employee) (line 7)	003	903
Social Security, and Medicare Tax (line 2 plus line 4, tax year 2019 and prior, line 2c plus line 4, minus line 8b, tax year 2020 and later)	007	907
Additional Medicare Tax (AdMT) Withholding (line 6)	074	974
Nonrefundable Portion of Credit for Qualified Sick and Family Leave (line 8b) for leave taken April 1, 2020, through March 31, 2021	202	902
Nonrefundable Portion of Credit for Qualified Sick and Family Leave (line 8c) for leave taken April 1, 2021, through September 30, 2021	281	981
Deferred Social Security Tax (tax year 2020, line 8d)	211	211
Refundable Portion of Credit for Qualified Sick and Family Leave (line 8e) for leave taken April 1, 2020, through March 31, 2021	299	299
Refundable Portion of Credit for Qualified Sick and Family Leave (line 8f) for wages paid April 1, 2021, through September 30, 2021	271	271

**Note:** Refer to IRM 21.7.2.3.3, FICA Taxes (including Additional Medicare Tax), for the applicable wage limitations and tax rates.