

**SCHEDULE H
(Form 1040)**

Department of the Treasury
Internal Revenue Service (98)

Household Employment Taxes

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

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

▶ **See separate instructions.**

OMB No. 1545-0074

1996

Attachment
Sequence No. **44**

Name of employer	Social security number : : : : : :
	Employer identification number : : : : : : : : : : : : : : : : : :

A Did you pay **any one** household employee cash wages of \$1,000 or more in 1996? (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 3 before you answer this question.)

- Yes.** Skip questions B and C and go to Part I.
 No. Go to question B.

B Did you withhold Federal income tax during 1996 for any household employee?

- Yes.** Skip question C and go to Part I.
 No. Go to question C.

C Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 1995 or 1996 to household employees? (Do not count cash wages paid in 1995 or 1996 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Do not file this schedule.
 Yes. Skip Part I and go to Part II on the back.

Part I Social Security, Medicare, and Income Taxes

1 Total cash wages subject to social security taxes (see page 3)	1			
2 Social security taxes. Multiply line 1 by 12.4% (.124)		2		
3 Total cash wages subject to Medicare taxes (see page 3)	3			
4 Medicare taxes. Multiply line 3 by 2.9% (.029)		4		
5 Federal income tax withheld, if any		5		
6 Add lines 2, 4, and 5		6		
7 Advance earned income credit (EIC) payments, if any		7		
8 Total social security, Medicare, and income 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 1995 or 1996 to household employees? (Do not count cash wages paid in 1995 or 1996 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Enter the amount from line 8 above on Form 1040, line 50, or Form 1040A, line 27. If you are not required to file Form 1040 or 1040A, see the line 9 instructions on page 4.
 Yes. Go to Part II on the back.

Part II Federal Unemployment (FUTA) Tax

	Yes	No
10 Did you pay unemployment contributions to only one state?		
11 Did you pay all state unemployment contributions for 1996 by April 15, 1997? Fiscal year filers, see page 4		
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?		

Next: If you answered "Yes" to **all** of the questions above, complete Section A.
 If you answered "No" to **any** of the questions 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 4)	15	
16 Total cash wages subject to FUTA tax (see page 4)		16
17 FUTA tax. Multiply line 16 by .008. Enter the result here, skip Section B, and go to Part III		17

Section B

18 Complete all columns below that apply (if you need more space, see page 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 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 Part III									25

Part III Total Household Employment Taxes

26 Enter the amount from line 8		
27 Add line 17 (or line 25) and line 26		27
28 Are you required to file Form 1040 or 1040A? <input type="checkbox"/> Yes. Stop. Enter the amount from line 27 above on Form 1040, line 50, or Form 1040A, line 27. Do not complete Part IV below. <input type="checkbox"/> No. You may have to complete Part IV. See page 4 for details.		

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

