

**Employer's Quarterly Tax Return  
for Household Employees**  
(For Social Security and Withheld Income Taxes)

Your name,  
address,  
employer  
identification  
number, and  
calendar  
quarter of  
return.  
(If not  
correct,  
please  
change.)

Name

Address and ZIP code

Date quarter ended

Employer identification number

—

If address is  
different from  
prior return,  
check here.

☐

FOR IRS USE ONLY

1	1	1	1	1	1	1	1	1	1	2	2	2	2	2	2	2	2	2	2	3	3	3	3	3	3
4	4	4	4	5	6	7	7	7	7	7	7	8	8	8	9	10	10	10	10	10	10	10	10	10	10

**Social security taxes are due for each household employee to whom you paid cash wages of \$50 or more in the calendar quarter covered by this return. For income tax withholding, see page 4.**

1	Total cash wages subject to social security taxes (see instructions on page 4)	1		
2	Social security taxes (multiply line 1 by 15.30% (.1530))	2		
3	Federal income tax withheld (if requested by your employee)	3		
4	Total taxes (add lines 2 and 3)	4		
5	Advance earned income credit (EIC) payments <b>ONLY</b> , if any (see <i>Advance EIC Payments</i> on page 3)	5		
6	Total taxes due (subtract line 5 from line 4). Pay to the Internal Revenue Service	6		

If you will **NOT** need to file Form 942 in the future, check here ☐

**If no tax is due, write NONE on line 6. ▲**

**Important:** You **MUST** give a Form W-2 to each employee and file Copy A with the **Social Security Administration**—see page 4. Send Form 942 and your payment **ONLY** to your **Internal Revenue Service Center** (see *Where To File* on page 4).

Under the penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature  
of employer

Date



**Employer's Quarterly Tax Return  
for Household Employees**  
(For Social Security and Withheld Income Taxes)

OMB No. 1545-0034  
Expires 09-30-93

# YOUR COPY

Name ..... Date quarter ended .....

Address ..... Employer identification number .....

**IMPORTANT: Keep this copy and a copy of each related schedule or statement.**

**Before filing the return, be sure to enter on this copy your name, address, employer identification number, and the period for which you are filing the return.**

**Make check or money order payable to, and mail to, the Internal Revenue Service.**

**Social security taxes are due for each household employee to whom you paid cash wages of \$50 or more in the calendar quarter covered by this return. For income tax withholding, see page 4.**

1	Total cash wages subject to social security taxes (see instructions on page 4)	1		
2	Social security taxes (multiply line 1 by 15.30% (.1530))	2		
3	Federal income tax withheld (if requested by your employee)	3		
4	Total taxes (add lines 2 and 3)	4		
5	Advance earned income credit (EIC) payments <b>ONLY</b> , if any (see <i>Advance EIC Payments</i> on page 3)	5		
6	Total taxes due (subtract line 5 from line 4). Pay to the Internal Revenue Service	6		

If you will **NOT** need to file Form 942 in the future, check here ☐ **If no tax is due, write NONE on line 6.** ▲

**Important:** You **MUST** give a Form W-2 to each employee and file Copy A with the **Social Security Administration**—see page 4. Send Form 942 and your payment **ONLY** to your **Internal Revenue Service Center** (see *Where To File* on page 4).

**Employee Information (Optional).**—The schedule below will help you complete Forms W-2 for your employees. Fill in the spaces that apply each quarter; add the quarterly amounts for each individual employee at the end of the year; and complete Forms W-2. You may keep this schedule as part of your records. **Note:** *The box numbers below correspond to the box numbers on Form W-2.*

Employee's name (as shown on social security card), address, and ZIP code (Boxes 19a and 19b)				Advance earned income credit (EIC) payments (if any) (Box 8)
Employee's social security number (Box 5)	Federal income tax withheld (if any) (Box 9)	Wages subject to income tax (cash and noncash, before tax deductions) (Box 10)	Employee social security tax (Box 11)	Wages subject to social security taxes (cash wages only, before tax deductions) (Box 12)
Employee's name (as shown on social security card), address, and ZIP code (Boxes 19a and 19b)				Advance earned income credit (EIC) payments (if any) (Box 8)
Employee's social security number (Box 5)	Federal income tax withheld (if any) (Box 9)	Wages subject to income tax (cash and noncash, before tax deductions) (Box 10)	Employee social security tax (Box 11)	Wages subject to social security taxes (cash wages only, before tax deductions) (Box 12)
Employee's name (as shown on social security card), address, and ZIP code (Boxes 19a and 19b)				Advance earned income credit (EIC) payments (if any) (Box 8)
Employee's social security number (Box 5)	Federal income tax withheld (if any) (Box 9)	Wages subject to income tax (cash and noncash, before tax deductions) (Box 10)	Employee social security tax (Box 11)	Wages subject to social security taxes (cash wages only, before tax deductions) (Box 12)

**Keep this copy**

**How To Fill In Form W-2.**—If any entry does not apply to you, leave it blank. In most cases, only the following boxes on the 1990 Form W-2 will apply:

**Boxes 2 and 3.**—Show your name, address, and ZIP code in box 2, and your employer identification number in box 3.

**Box 5.**—Show your employee's social security number in box 5.

**Box 6.**—Check the square titled "942 emp." if you had only one household employee during 1990.

**Box 8.**—Show the total advance earned income credit (EIC) payments made in the year, if any. (See *Advance EIC Payments* on page 3.)

**Box 9.**—Show any Federal income tax withheld.

**Box 10.**—Show wages paid subject to income tax, whether or not income tax was withheld. (See *What Are Wages Subject to Income Tax Withholding?* on page 4.) Include as wages any employee social security tax you paid (rather than deducting it from your employee's wages). However, do not include this employee social security tax in box 12.

**Box 11.**—Show employee social security tax deducted or paid by you for the employee. (See *Deducting Employee Social Security Tax* on page 3.)

**Box 12.**—Show wages paid subject to social security taxes. (See *What Are Wages Subject to Social Security Taxes?* on page 3.) Do NOT include as social security wages any employee social security tax you paid (rather than deducting it from your employee's wages).

**Boxes 19a and 19b.**—Show your employee's name in box 19a, and address and ZIP code in box 19b.

**How To Fill In Form W-3.**—In most cases only the following boxes on the 1990 Form W-3 will apply:

**Box 2.**—Check the square titled "942."

**Boxes 5, 18, 19, 20, and 22.**—Show the number of Forms W-2 you are sending with Form W-3 in box 5, your employer identification number in box 18, any other employer identification number you used during the year (on previously filed Forms 942) in box 19, your name in box 20, and your address and ZIP code in box 22.

**Box 8.**—Show the total advance earned income credit (EIC) payments, if any, for all employees.

**Boxes 9, 10, 11, and 12.**—Add separately the amounts in boxes 9, 10, 11, and 12 of all Forms W-2 and show the totals in boxes 9, 10, 11, and 12, respectively, on Form W-3.

**Note:** Be sure the amounts on void Forms W-2 are NOT included in the totals on Form W-3.

**Correcting Mistakes on Form 942 and Form W-2.**—If, after filing Form 942, you find you paid more than the correct social security tax, you may subtract the difference on your next quarterly return. If you paid less than the correct social security tax and have not received a bill for the additional payment, add the difference to your next quarterly return. In either case, attach an explanation to the return on which you make the correction.

Use **Form W-2c**, Statement of Corrected Income and Tax Amounts, and **Form W-3c**, Transmittal of Corrected Income and Tax Statements, to correct errors on previously filed Forms W-2. Please see the instructions for those forms for more information.

**Optional Use of Whole Dollar Amounts for Social Security Taxes.**—You may round off cash wages paid to the nearest whole dollar in determining whether the \$50 test is met, figuring employee tax deductions, and reporting wages on your return. For example, if you paid from \$104.50 to \$105.49, you may report \$105 as the taxable wage. If you use this method in a quarter, you must use it for all wage payments to household employees in that quarter.

**1990 and 1991 Employee Social Security (7.65%) Tax Deduction Table. (See Circular E for income tax withholding tables.)**

**Note:** You may use this table to figure how much employee social security tax to deduct from each wage payment. For example, if you pay total wages of \$180 during the quarter, the employee tax is \$13.77 (\$7.65 tax for \$100, plus \$6.12 for \$80 wages). The tax you report on Form 942, line 2, would be \$27.54 (\$180 × .1530 (7.65% employee tax plus 7.65% employer tax)).

If wage payment is—	The employee tax to be deducted is—	If wage payment is—	The employee tax to be deducted is—	If wage payment is—	The employee tax to be deducted is—	If wage payment is—	The employee tax to be deducted is—	If wage payment is—	The employee tax to be deducted is—
<b>\$1</b> -----	<b>\$0.08</b>	<b>\$21</b> -----	<b>\$1.61</b>	<b>\$41</b> -----	<b>\$3.14</b>	<b>\$61</b> -----	<b>\$4.67</b>	<b>\$81</b> -----	<b>\$6.20</b>
<b>2</b> -----	.15	<b>22</b> -----	1.68	<b>42</b> -----	3.21	<b>62</b> -----	4.74	<b>82</b> -----	6.27
<b>3</b> -----	.23	<b>23</b> -----	1.76	<b>43</b> -----	3.29	<b>63</b> -----	4.82	<b>83</b> -----	6.35
<b>4</b> -----	.31	<b>24</b> -----	1.84	<b>44</b> -----	3.37	<b>64</b> -----	4.90	<b>84</b> -----	6.43
<b>5</b> -----	.38	<b>25</b> -----	1.91	<b>45</b> -----	3.44	<b>65</b> -----	4.97	<b>85</b> -----	6.50
<b>6</b> -----	.46	<b>26</b> -----	1.99	<b>46</b> -----	3.52	<b>66</b> -----	5.05	<b>86</b> -----	6.58
<b>7</b> -----	.54	<b>27</b> -----	2.07	<b>47</b> -----	3.60	<b>67</b> -----	5.13	<b>87</b> -----	6.66
<b>8</b> -----	.61	<b>28</b> -----	2.14	<b>48</b> -----	3.67	<b>68</b> -----	5.20	<b>88</b> -----	6.73
<b>9</b> -----	.69	<b>29</b> -----	2.22	<b>49</b> -----	3.75	<b>69</b> -----	5.28	<b>89</b> -----	6.81
<b>10</b> -----	.77	<b>30</b> -----	2.30	<b>50</b> -----	3.83	<b>70</b> -----	5.36	<b>90</b> -----	6.89
<b>11</b> -----	.84	<b>31</b> -----	2.37	<b>51</b> -----	3.90	<b>71</b> -----	5.43	<b>91</b> -----	6.96
<b>12</b> -----	.92	<b>32</b> -----	2.45	<b>52</b> -----	3.98	<b>72</b> -----	5.51	<b>92</b> -----	7.04
<b>13</b> -----	.99	<b>33</b> -----	2.52	<b>53</b> -----	4.05	<b>73</b> -----	5.58	<b>93</b> -----	7.11
<b>14</b> -----	1.07	<b>34</b> -----	2.60	<b>54</b> -----	4.13	<b>74</b> -----	5.66	<b>94</b> -----	7.19
<b>15</b> -----	1.15	<b>35</b> -----	2.68	<b>55</b> -----	4.21	<b>75</b> -----	5.74	<b>95</b> -----	7.27
<b>16</b> -----	1.22	<b>36</b> -----	2.75	<b>56</b> -----	4.28	<b>76</b> -----	5.81	<b>96</b> -----	7.34
<b>17</b> -----	1.30	<b>37</b> -----	2.83	<b>57</b> -----	4.36	<b>77</b> -----	5.89	<b>97</b> -----	7.42
<b>18</b> -----	1.38	<b>38</b> -----	2.91	<b>58</b> -----	4.44	<b>78</b> -----	5.97	<b>98</b> -----	7.50
<b>19</b> -----	1.45	<b>39</b> -----	2.98	<b>59</b> -----	4.51	<b>79</b> -----	6.04	<b>99</b> -----	7.57
<b>20</b> -----	1.53	<b>40</b> -----	3.06	<b>60</b> -----	4.59	<b>80</b> -----	6.12	<b>100</b> -----	7.65

**Paperwork Reduction Act Notice.**—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us this information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

<b>Recordkeeping</b> . . . . .	20 minutes
<b>Learning about the law or the form</b> . . . . .	16 minutes
<b>Preparing the form</b> . . . . .	18 minutes
<b>Copying, assembling, and sending the form to IRS</b> . . . . .	20 minutes

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0034), Washington, DC 20503. DO NOT send the tax form to either of these offices. Instead, see the instructions on *Where To File*.

**Earned Income Credit Notification.**—You have to notify any employees not having income tax withheld that they may be eligible for an income tax refund because of the earned income credit (EIC). The EIC can be as much as \$953 for 1990. You can notify your employees by using **Form W-2**, Wage and Tax Statement, which contains a statement on the back of Copy C concerning the earned income credit (EIC). If you use a substitute Form W-2 that does not have earned income credit statement on the back of Copy C, you may have to give **Notice 797** to your employees. If Form W-2 is required to be furnished and is furnished on time, you must give the notice within one week before or after you give the employee his or her Form W-2 or at the same time you give the employee Form W-2. If Form W-2 is not furnished on time, you must give the notice on or before the date the Form W-2 was required to be furnished. If Form W-2 is not required to be furnished, you must give the notice on or before February 7, 1991. You can get Notice 797 (and see Pub. 1325 for notification information for employers) from the IRS.

**Social Security Information.**—Under social security, an employee may qualify for monthly benefits, generally at age 65, for the employee and eligible dependents, monthly disability benefits, health insurance benefits at age 65 or (after a waiting period) when disabled, and survivor benefits following the employee's death.

For 1990, the maximum amount of cash wages subject to social security taxes is \$51,300.

The law provides that an employee will be given a quarter of social security coverage, up to four quarters, for each \$520 of wages paid to the employee in 1990.

For 1990 and 1991, social security tax rates are 7.65% each for the employer and the employee. A 7.65% employee social

security tax deduction table is provided at the end of the instructions.

Household employers must also file **Form W-2**, and (except those with only one employee during the year) **Form W-3**, Transmittal of Income and Tax Statements. **Note:** Forms W-2 and Forms W-3 (if any) are to be filed with the Social Security Administration, not with the IRS. See page 4.

For examples and filled-in copies of Forms W-2 for household employees, please get **Pub. 926**, Employment Taxes for Household Employers. This publication is available from the IRS.

**Advance EIC Payments.**—Employees who qualify can choose to receive advance EIC payments with their wages during the year, rather than waiting to claim the EIC on their tax returns. Make the payments from social security taxes and any withheld income taxes that would otherwise be paid to IRS. Employees who are eligible can make this election by giving you annually a completed **Form W-5**, Earned Income Credit Advance Payment Certificate. Employees who work for you and any other employers should be advised that employees can have only one certificate in effect with a current employer at one time. **Circular E**, Employer's Tax Guide, has tables and instructions for figuring advance EIC payments. You can get this circular from the IRS. (Do not continue advance EIC payments to any employee with wages of \$20,264 or more in 1990.)

**Federal Unemployment (FUTA) Tax.**—If you paid cash wages of \$1,000 or more for household work in any calendar quarter in 1989 or 1990, the employees you have in 1990 are covered under FUTA and you must file **Form 940** or **940-EZ**, Employer's Annual Federal Unemployment (FUTA) Tax Return. Form 940-EZ which can be used by most employers is a simplified version of Form 940. Generally, employers who pay all unemployment contributions to only one state in a timely manner and do not have taxable FUTA wages that are exempt from state unemployment tax, can use Form 940-EZ. Get Form 940-EZ for more details. Form 940 and 940-EZ are due by January 31 for the previous calendar year. (For an example and a filled-in copy of Form 940 for a household employer, please get Pub. 926.)

## General Instructions

**Purpose of Form.**—Use this form to report and pay employer and employee social security taxes, and any income tax withheld at the employee's request, on wages paid to household employees.

**Who Must File.**—File Form 942 if you paid a household employee cash wages of \$50 or more in a calendar quarter for household work in or around your private home. Also file Form 942 if you have household employees who asked to have income tax withheld from pay for household work. Household work performed in the employer's home on a farm should be reported on Form 943.

**Social Security Taxes.**—Both the employer and the employee must pay social security taxes on cash wages the employee receives for household work in or around the employer's private home (not including a private home on a farm operated for profit). Generally, it includes services by

cooks, waiters, waitresses, butlers, housekeepers, governesses, maids, cleaning people, valets, babysitters, janitors, laundresses, caretakers, handymen, gardeners, and drivers of cars for family use. The combined social security tax rate is 15.30% (7.65% employer tax plus 7.65% employee tax). It applies to the first \$51,300 of cash wages paid in 1990.

**How To Determine If Social Security Taxes Are Due. The \$50 Test.**—Social security taxes are due if you pay an employee cash wages of \$50 or more in a calendar quarter for household work. The taxes apply to all cash wages paid in the quarter regardless of when earned. The \$50 test applies separately to each household employee. You are not required to pay social security taxes on workers who are not your employees, such as carpenters, painters, or plumbers working for you as independent contractors. If you are not sure whether the taxes apply to a worker, you should see Circular E.

Employers with workers on a farm operated for profit should see **Circular A**, Agricultural Employer's Tax Guide, for more information. Other business employers should see Circular E. You can get these free from the IRS.

**What Are Wages Subject to Social Security Taxes?**—Social security taxes apply only to cash wages paid to household employees who meet the \$50 test. Checks, money orders, etc., are the same as cash. The value of food, lodging, clothing, bus tokens, and other noncash items given to household employees are not subject to social security taxes. Cash given in place of these items is considered wages. It does not matter whether payments are based on the hour, day, week, month, or year, or on piecework.

Social security taxes do not apply to wages for work in your home by your spouse, or by your son or daughter under the age of 21.

Also, these taxes do not apply to wages for domestic work in your home by your mother or father unless both of the following apply:

- You have in your home a son or daughter, or stepson or stepdaughter, who is under age 18 or has a physical or mental condition that requires the personal care of an adult for at least 4 continuous weeks in the quarter, and
- You are a widow or widower, or are divorced, or have a spouse in your home who, because of a physical or mental condition, cannot care for your son or daughter, or stepson or stepdaughter, for at least 4 continuous weeks in the quarter.

When you report cash wages on your quarterly return, show the full amount before tax was deducted. If you pay amounts not subject to social security taxes, do not include those amounts on line 1 of Form 942.

**Deducting Employee Social Security Tax.**—In 1990, deduct 7.65% from each cash wage payment if you expect the employee to meet the \$50 test. Even if you are not sure the \$50 test will be met when you pay the wages, you may still deduct the tax. Stop deducting the tax when cash wages for 1990 reach \$51,300.

If you do not deduct employee social security tax, or deduct too little, correct the mistake by deducting it from a later payment to that employee. If you deduct tax when none is due or if you deduct too much, repay the employee.

If you would rather pay the employee's share of social security tax without deducting it from his or her wages, you may do so. If you do not deduct the tax, you must still pay it. Any employee social security tax you pay is additional income to the employee. You must include it in box 10 on the employee's Form W-2, but do not count it as cash wages for social security purposes, and do not include it as social security wages on the Form W-2.

**Income Tax.**—An employee who wants you to withhold Federal income tax from wages must give you a completed **Form W-4**, Employee's Withholding Allowance Certificate.

If an employee asks you to withhold income tax and you agree, you must withhold an amount from each payment based on the Form W-4 the employee gives you. Show the total amount on line 3 of Form 942.

Any income tax withholding you pay for an employee without deducting it from the employee's wages is additional income. You must include it in box 10 and as social security wages on the employee's Form W-2.

See Circular E for Federal income tax withholding tables and other information. You can get Form W-4 and Circular E from the IRS.

**What Are Wages Subject to Income Tax Withholding?**—They consist of everything paid to your employee for work done including:

- salaries
- vacation allowances
- bonuses
- meals (unless furnished on your premises and for your convenience)
- lodging (unless furnished on your premises, for your convenience, and as a condition of employment)
- clothing
- bus tokens
- other noncash items.

Measure wages you pay in any form other than money by the value of the goods, lodging, meals, or other consideration you give. See Circular E.

**Employee's Social Security Number.**—When you hire a household employee, record the name and social security number exactly as they appear on the employee's social security card. If the employee lost the card or if the employee's name is not correctly shown, advise the employee to request a new or corrected card.

An employee who does not have a number must apply for one on **Form SS-5**, Application for a Social Security Card. Form SS-5 is available from the Social Security Administration or by calling 1-800-829-3676.

**Employer Identification Number.**—The employer identification number is a 9-digit number issued by the IRS. Its arrangement is 2 digits, a hyphen, and 7 digits (for example, 00-0000000). Your Form 942 should show the number assigned to you as an employer of household employees. If you

do not have a number, write NONE in the space for the number. IRS will then assign you a number and send you a Form 942 each quarter. It is important that you keep a record of your employer identification number.

**When To File.**—File starting with the first quarter in which you—

- pay wages subject to social security taxes, or
- withhold income tax if requested by your employee.

#### Due Dates for Returns

Quarter	Ending	Due Date
Jan.-Feb.-Mar.	Mar. 31	Apr. 30
Apr.-May-June	June 30	July 31
July-Aug.-Sept.	Sept. 30	Oct. 31
Oct.-Nov.-Dec.	Dec. 31	Jan. 31

If the due date for filing a return falls on a Saturday, Sunday, or a legal holiday, you may file the return on the first day afterward that is not a Saturday, Sunday, or legal holiday.

If you receive Form 942 for a quarter when you did not pay any taxable wages, write NONE on line 6, and sign and return Form 942 to IRS.

**Final Return.**—If you do not expect to pay taxable wages in the future, check the box below line 6 on the return. If you start paying taxable wages again, notify IRS.

**Paying the Taxes.**—Make your check or money order payable to the Internal Revenue Service and write your employer identification number, the period to which the payment applies (for example, "4th quarter 1990"), and "Form 942" on it. You may pay by mail or in person. If you pay by mail enclose your payment with Form 942. To avoid loss, do not mail cash.

#### Where To File.

If you are in	File with the Internal Revenue Service Center at
Florida, Georgia, South Carolina	Atlanta, GA 39901
New Jersey, New York (New York City and counties of Nassau, Rockland, Suffolk, and Westchester)	Holtsville, NY 00501
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA 05501
Illinois, Iowa, Minnesota, Missouri, Wisconsin	Kansas City, MO 64999
Delaware, District of Columbia, Maryland, Pennsylvania, Virginia	Philadelphia, PA 19255
Indiana, Kentucky, Michigan, Ohio, West Virginia	Cincinnati, OH 45999
Kansas, New Mexico, Oklahoma, Texas	Austin, TX 73301
Alaska, Arizona, California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201
California (all other counties), Hawaii	Fresno, CA 93888
Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee	Memphis, TN 37501
If you have no legal residence in any state	Philadelphia, PA 19255

**Keeping Records.**—Keep your copies of Forms 942, W-2, and W-3. Also keep a record of each employee's social security number and name, dates and amounts of cash and noncash wage payments, and employee social security tax and income tax (if any) deducted.

**Penalties.**—Avoid penalties and interest by filing returns on time and paying tax when due. The law provides a penalty for filing a return late or paying tax late unless you show good reason for the delay. If you cannot avoid filing a return late or paying the tax late, attach an explanation to your return. The law also provides a penalty for not giving Forms W-2 to your employees, for not filing Form W-2 with the Social Security Administration, for not showing your employee's social security number on Form W-2, or for not providing correct information on the form.

#### How To Fill In Form 942.

**Line 1.**—Show the total cash wages you paid in the quarter to all your employees who met the \$50 test. Do not include any wages for employees not subject to social security taxes. Also, do not include any wages for an employee to whom you have already paid cash wages of \$51,300 in 1990.

**Line 3.**—Show the total Federal income tax withheld in the quarter, if any.

**Line 5.**—Show the total advance EIC payments you made to employees in the quarter.

Please sign and date the return, and include your employer identification number, the tax period to which the payment applies (for example, "4th quarter 1990"), and "Form 942" on your check or money order.

**Forms W-2 and W-3.**—You must give the appropriate copies of Form W-2 for the 1990 calendar year to each employee by January 31, 1991. If an employee stops working for you before the end of a year, give him or her Form W-2 any time after employment ends but no later than January 31 of the following year. However, if the employee asks you for Form W-2, give him or her the completed form within 30 days of the request or the last wage payment, whichever is later.

By February 28, 1991, send Copy A of Forms W-2 with Form W-3 (**no Form W-3 is needed if you are sending only one Form W-2**) to:

Social Security Administration  
Albuquerque Data Operations Center  
Albuquerque, NM 87180

Forms W-2 and W-3 will be mailed to you in the 4th quarter of 1990. If you are a new household employer, get Forms W-2 and W-3 from the IRS.

Copy A of Form W-2 has two forms on a page. If possible, Form W-2 should have no erasures, whiteouts, or strikeouts on Copy A. Also, we urge you to use black ink or a typewriter to complete Form W-2. If you make a mistake, put an "X" in the "Void" square in box 6 and use the next form. **Send the whole page even if one form is blank or void.**

If you file a final Form 942 before the end of a year, you can get Forms W-2 and W-3 from the IRS.