

**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

2001

Attachment
Sequence No. **44**

Social security number

Employer identification number

A Did you pay **any one** household employee cash wages of \$1,300 or more in 2001? (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 lines B and C and go to line 1.
- No.** Go to line B.

B Did you withhold Federal income tax during 2001 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 2000 or 2001 to household employees? (**Do not** count cash wages paid in 2000 or 2001 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.

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	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 2000 or 2001 to household employees? (**Do not** count cash wages paid in 2000 or 2001 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Enter the amount from line 8 above on Form 1040, line 57. If you are not required to file Form 1040, see the line 9 instructions on page 4.
- 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 2001 by April 15, 2002? Fiscal year filers, see page 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 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 line 26	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 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 57. **Do not** complete Part IV below.
 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 _____

