## **SCHEDULE H** (Form 1040)

Name of employer

Department of the Treasury Internal Revenue Service (99)

## Household Employment Taxes

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

► Attach to Form 1040, 1040NR, 1040NR-EZ, 1040-SS, or 1041. ▶ See separate instructions.

Attachment

OMB No. 1545-0074

Sequence No. 44

Social security number

Employer identification number Caution: The \$1,100 per year test applies only to line A. The \$1,000 per quarter test applies only to line C and line 9. Did you pay any one household employee cash wages of \$1,100 or more in 1998? (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. Did you withhold Federal income tax during 1998 for any household employee? ☐ Yes. Skip line C and go to line 5. □ **No**. Go to line C. Did you pay total cash wages of \$1,000 or more in any calendar quarter of 1997 or 1998 to household employees? (Do not count cash wages paid in 1997 or 1998 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 Total cash wages subject to social security taxes (see page 3) 2 2 Social security taxes. Multiply line 1 by 12.4% (.124). Total cash wages subject to Medicare taxes (see page 3) . . . 3 4 Medicare taxes. Multiply line 3 by 2.9% (.029) . Federal income tax withheld, if any 5 5 6 Add lines 2, 4, and 5 Advance earned income credit (EIC) payments, if any 7 7 8 Total social security, Medicare, and income taxes. Subtract line 7 from line 6 Did you pay total cash wages of \$1,000 or more in any calendar quarter of 1997 or 1998 to household employees? (Do not count cash wages paid in 1997 or 1998 to your spouse, your child under age 21, or your parent.) Stop. Enter the amount from line 8 above on Form 1040, line 55. 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.

 Schedule H (Form 1040) 1998
 Page 2

| Par         | t II Federal Ui   | nemployment (Fl  | JTA) Tax    |                           |                  |                                     |                                  |                                | 1           |                |
|-------------|---|--|-------------|---------------------------|------------------|-------------------------------------|----------------------------------|--------------------------------|-------------|----------------|
|             |   |  |             |                           |                  |                                     |                                  | Г                              | Yes         | No             |
| 10          | Did you pay unemp   |  |             |                           |                  |                                     |                                  |                                | 10          |                |
| 11          | Did you pay all stat  |  |             |                           |                  |                                     |                                  | ee page 4                      | 12          |                |
| 12          | Were all wages tha  |  |             |                           | -                |                                     | Oyment tax?                      | L                              | 12          |                |
| Next        | : If you checked the<br>If you checked the  | e <b>"Yes</b> " box on <b>all</b><br>e " <b>No</b> " box on <mark>any</mark> |             |                           | •                |                                     | plete Section                    | B.                             |             |                |
|             |   |  |             | Sec                       | tion A           |                                     |                                  |                                |             |                |
| 13          | Name of the state v   | where you paid une   | mploymer    | nt contribu               | utions 🕨 .       |                                     |                                  |                                |             |                |
| 14          | State reporting number as shown on state unemployment tax return ▶                            |  |             |                           |                  |                                     |                                  |                                |             |                |
| 16          | Contributions paid to your state unemployment fund (see page 4) . 15                          |  |             |                           |                  |                                     |                                  |                                |             |                |
| 15<br>16    | -   | subject to FUTA tax (see page 4)   |             |                           |                  |                                     |                                  | 16                             |             |                |
|             | Total cash wages s  |  |             |                           |                  |                                     |                                  |                                |             |                |
| <u>17</u>   | FUTA tax. Multiply line 16 by .008. Enter the result here, skip Section B, and go to line 26. |  |             |                           |                  |                                     |                                  |                                |             |                |
| 10          | Commists all salum  | and halaw that and   | /:6         |                           | tion B           | , none 4).                          |                                  |                                |             |                |
| 18          |   | nns below that appl  |             |                           | Space, see       | e page 4):                          |                                  | (6)                            |             | ':\            |
| (a)<br>Name | (b) State reporting number as shown on state unemployment tax                                 | (c) Taxable wages (as defined in state act)                                  |             | (d) State experience rate |                  | (f)<br>Multiply col. (c)<br>by .054 | (g)                              | (h)<br>Subtract col.           | (g) Contrib | (i)<br>outions |
| of          |   |  | period      |                           | State experience |                                     | Multiply col. (c)<br>by col. (e) | from col. (f).<br>zero or less |             | o state oyment |
| state       | return  |  | From        | То                        | rate             |                                     |                                  | enter -0                       | fu          | nd             |
|             |   |  |             |                           |                  |                                     |                                  |                                |             |                |
|             |   |  |             |                           |                  |                                     |                                  |                                |             |                |
|             |   |  |             |                           |                  |                                     |                                  |                                |             |                |
|             | '   |  | 1           | I.                        | 1                |                                     |                                  |                                |             |                |
| 19          | Totals  |  |             |                           |                  |                                     | 19                               |                                |             |                |
|             |   |  |             |                           |                  | 20                                  |                                  |                                |             |                |
| 20          | Add columns (h) and (i) of line 19  |  |             |                           |                  |                                     |                                  |                                |             |                |
| 21          | Total cash wayes subject to FOTA tax (see the line to instructions on page 4)                 |  |             |                           |                  |                                     |                                  | 21                             |             |                |
| 22          | Multiply line 21 by   | 6.2% (.062)  |             |                           |                  |                                     |                                  | 22                             |             |                |
|             |   |  |             |                           |                  | 1 1                                 | 1                                |                                |             |                |
| 23          | Multiply line 21 by 5.4% (.054)   |  |             |                           |                  |                                     |                                  | 24                             |             |                |
| 24          | Enter the <b>smaller</b> o  | of line 20 or line 23  |             |                           |                  |                                     |                                  | 24                             |             |                |
| 25          | FUTA tax. Subtract  | line 24 from line 2  | 2. Enter th | ne result h               | ere and go       | to line 26.                         |                                  | 25                             |             |                |
| Par         |   | sehold Employm   |             |                           |                  |                                     |                                  |                                |             |                |
|             |   |  |             |                           |                  |                                     |                                  |                                |             |                |
| 26          | Enter the amount fr   | rom line 8   |             |                           |                  |                                     |                                  | 26                             |             |                |
| 27          | Add line 17 (or line  | 25) and line 26  |             |                           |                  |                                     |                                  | 27                             |             |                |
| 28          | Are you required to   |  |             |                           |                  |                                     |                                  |                                |             |                |
|             | •   | ter the amount from  | n line 27 a | above on I                | Form 1040        | , line 55. <b>Do n</b>              | ot complete                      |                                |             |                |
|             | Part IV b   |  | D 1 11/1 C  |                           |                  |                                     |                                  |                                |             |                |
| Par         |   | have to complete and Signature—C   |             |                           |                  | guired See t                        | ho lino 20 inc                   | etructions o                   | n nago      | 1              |
| _           | ss (number and street) or   |  |             |                           |                  | quired. See t                       | TIC IIIIC ZO III.                | Apt., room, o                  |             | ч.             |
|             |   |  |             |                           |                  |                                     |                                  |                                |             |                |
| City, t     | own or post office, state,  | and ZIP code   |             |                           |                  |                                     |                                  |                                |             |                |
|             |   | alama dhad 1.1   | -11-        | data to the               |                  |                                     |                                  |                                |             | + t- t         |
|             | penalties of perjury, I det<br>t, and complete. No part                                       |  |             |                           |                  |                                     |                                  |                                |             |                |
|             |   |  |             |                           |                  |                                     |                                  |                                |             |                |
|             |   |  |             |                           |                  |                                     |                                  |                                |             |                |
| _           |   |  |             |                           |                  |                                     |                                  |                                |             |                |
| <b>₹</b> E  | mployer's signature   |  |             |                           |                  | 7                                   | Date                             |                                |             |                |