

**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

**2003**

Attachment  
Sequence No. **44**

Social security number

Employer identification number

**A** Did you pay **any one** household employee cash wages of \$1,400 or more in 2003? (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 H-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 2003 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 2002 or 2003 to **all** household employees? (**Do not** count cash wages paid in 2002 or 2003 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. (Calendar year taxpayers having no household employees in 2003 **do not** have to complete this form for 2003.)

**Part I Social Security, Medicare, and Income Taxes**

|   |  |   |  |   |
|---|--|---|--|---|
| 1 | Total cash wages subject to social security taxes (see page H-3)                 | 1 |  |   |
| 2 | Social security taxes. Multiply line 1 by 12.4% (.124)                           |   |  | 2 |
| 3 | Total cash wages subject to Medicare taxes (see page H-3)                        | 3 |  |   |
| 4 | Medicare taxes. Multiply line 3 by 2.9% (.029)                                   |   |  | 4 |
| 5 | Federal income tax withheld, if any  |   |  | 5 |
| 6 | <b>Total social security, Medicare, and income taxes</b> (add lines 2, 4, and 5) |   |  | 6 |
| 7 | Advance earned income credit (EIC) payments, if any                              |   |  | 7 |
| 8 | <b>Net taxes</b> (subtract line 7 from line 6)                                   |   |  | 8 |

**9** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2002 or 2003 to household employees? (**Do not** count cash wages paid in 2002 or 2003 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Enter the amount from line 8 above on Form 1040, line 59. If you are not required to file Form 1040, see the line 9 instructions on page H-3.
- Yes.** Go to line 10 on the back.

**Part II Federal Unemployment (FUTA) Tax**

|   | Yes       | No |
|---|-----------|----|
| <b>10</b> Did you pay unemployment contributions to only one state? . . . . .   | <b>10</b> |    |
| <b>11</b> Did you pay all state unemployment contributions for 2003 by April 15, 2004? Fiscal year filers, see page H-4 | <b>11</b> |    |
| <b>12</b> Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax? . . . . .        | <b>12</b> |    |

**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**

|  |           |           |  |
|--|-----------|-----------|--|
| <b>13</b> Name of the state where you paid unemployment contributions ▶  |           |           |  |
| <b>14</b> State reporting number as shown on state unemployment tax return ▶                                     |           |           |  |
| <b>15</b> Contributions paid to your state unemployment fund (see page H-4)                                      | <b>15</b> |           |  |
| <b>16</b> Total cash wages subject to FUTA tax (see page H-4)  |           | <b>16</b> |  |
| <b>17 FUTA tax.</b> Multiply line 16 by .008. Enter the result here, skip Section B, and go to line 26 . . . . . |           | <b>17</b> |  |

**Section B**

**18** Complete all columns below that apply (if you need more space, see page H-4):

| (a)<br>Name<br>of<br>state   | (b)<br>State reporting number<br>as shown on state<br>unemployment tax<br>return | (c)<br>Taxable wages (as<br>defined in state act) | (d)<br>State experience rate<br>period |    | (e)<br>State<br>experience<br>rate | (f)<br>Multiply col. (c)<br>by .054 | (g)<br>Multiply col. (c)<br>by col. (e) | (h)<br>Subtract col. (g)<br>from col. (f). If<br>zero or less,<br>enter -0-. | (i)<br>Contributions<br>paid to state<br>unemployment<br>fund |
|--|--|---|--|----|------------------------------------|-------------------------------------|---|--|---|
|  |  |   | From                                   | To |                                    |                                     |   |  |   |
|  |  |   |  |    |                                    |                                     |   |  |   |
| <b>19</b> Totals . . . . .   |  |   |  |    |                                    |                                     | <b>19</b>                               |  |   |
| <b>20</b> Add columns (h) and (i) of line 19 . . . . .   |  |   |  |    |                                    | <b>20</b>                           |   |  |   |
| <b>21</b> Total cash wages subject to FUTA tax (see the line 16 instructions on page H-4)            |  |   |  |    |                                    |                                     | <b>21</b>                               |  |   |
| <b>22</b> Multiply line 21 by 6.2% (.062)  |  |   |  |    |                                    |                                     | <b>22</b>                               |  |   |
| <b>23</b> Multiply line 21 by 5.4% (.054)  |  |   |  |    |                                    | <b>23</b>                           |   |  |   |
| <b>24</b> Enter the <b>smaller</b> of line 20 or line 23 . . . . .                                   |  |   |  |    |                                    |                                     | <b>24</b>                               |  |   |
| <b>25 FUTA tax.</b> Subtract line 24 from line 22. Enter the result here and go to line 26 . . . . . |  |   |  |    |                                    |                                     | <b>25</b>                               |  |   |

**Part III Total Household Employment Taxes**

|  |           |           |  |
|--|-----------|-----------|--|
| <b>26</b> Enter the amount from line 8 . . . . .   | <b>26</b> |           |  |
| <b>27</b> Add line 17 (or line 25) and line 26 . . . . .   |           | <b>27</b> |  |
| <b>28</b> Are you required to file Form 1040?<br><input type="checkbox"/> <b>Yes.</b> <b>Stop.</b> Enter the amount from line 27 above on Form 1040, line 59. <b>Do not</b> complete Part IV below.<br><input type="checkbox"/> <b>No.</b> You may have to complete Part IV. See page H-4 for details. |           |           |  |

**Part IV Address and Signature—Complete this part only if required. See the line 28 instructions on page H-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 \_\_\_\_\_

