

**SCHEDULE H
(Form 1040)**

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, 1040-SS, or 1041.**
▶ **See separate instructions.**

OMB No. 1545-1971

2011

Attachment
Sequence No. **44**

Name of employer

Social security number

Employer identification number

A Did you pay **any one** household employee cash wages of \$1,700 or more in 2011? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions 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 2011 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 2010 or 2011 to **all** household employees? (**Do not** count cash wages paid in 2010 or 2011 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Do not file this schedule.
- Yes.** Skip lines 1-7 and go to line 8. (Calendar year taxpayers having no household employees in 2011 **do not** have to complete this form for 2011.)

Part I Social Security, Medicare, and Federal Income Taxes

1 Total cash wages subject to social security taxes	1			
2 Social security taxes. Multiply line 1 by 10.4% (.104)	2			
3 Total cash wages subject to Medicare taxes	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 federal income taxes. Add lines 2, 4, and 5	6			

7 Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2010 or 2011 to **all** household employees? (**Do not** count cash wages paid in 2010 or 2011 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Include the amount from line 6 above on Form 1040, line 59a. If you are not required to file Form 1040, see the line 7 instructions.
- Yes.** Go to line 8.

Part II Federal Unemployment (FUTA) Tax

	Yes	No
8 Did you pay unemployment contributions to only one state? (If you paid contributions to a credit reduction state, see instructions and check "No.")	8	
9 Did you pay all state unemployment contributions for 2011 by April 17, 2012? Fiscal year filers see instructions	9	
10 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	10	

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

11 Name of the state where you paid unemployment contributions			
12 Contributions paid to your state unemployment fund	12		
13 Total cash wages subject to FUTA tax		13	
14 FUTA tax. Multiply the portion of the wages on line 13 paid before July 1 by .008. Multiply the portion of the wages on line 13 paid after June 30 by .006. Enter the sum of those two amounts on line 14, skip Section B, and go to line 23		14	

Section B

15 Complete all columns below that apply (if you need more space, see instructions):

(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period		(d) State experience rate	(e) Multiply col. (b) by .054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-	(h) Contributions paid to state unemployment fund
		From	To					
16 Totals								16
17 Add columns (g) and (h) of line 16					17			
18 Total cash wages subject to FUTA tax (see the line 13 instructions)							18	
19 Multiply the portion of the wages on line 18 paid before July 1 by 6.2% (.062). Multiply the portion of the wages on line 18 paid after June 30 by 6.0% (.060). Enter the sum of those amounts on line 19							19	
20 Multiply line 18 by 5.4% (.054)					20			
21 Enter the smaller of line 17 or line 20 (Employers in a credit reduction state must use the worksheet on page H-7 and check here) <input type="checkbox"/>							21	
22 FUTA tax. Subtract line 21 from line 19. Enter the result here and go to line 23							22	

Part III Total Household Employment Taxes

23 Enter the amount from line 6. If you checked the "Yes" box on line C of page 1, enter -0-	23	
24 Add line 14 (or line 22) and line 23	24	
25 Are you required to file Form 1040? <input type="checkbox"/> Yes. Stop. Include the amount from line 24 above on Form 1040, line 59a. Do not complete Part IV below. <input type="checkbox"/> No. You may have to complete Part IV. See instructions for details.		

Part IV Address and Signature— Complete this part **only** if required. See the line 25 instructions.

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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Paid Preparer Use Only	Employer's signature _____	Date _____
	Print/Type preparer's name _____	Preparer's signature _____
	Firm's name _____	Firm's EIN _____
	Firm's address _____	Phone no. _____
	Check <input type="checkbox"/> if self-employed	PTIN _____