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**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.**

▶ **Go to www.irs.gov/ScheduleH for instructions and the latest information.**

OMB No. 1545-1971

2018
Attachment
Sequence No. **44**

Social security number

Employer identification number

Calendar year taxpayers having no household employees in 2018 don't have to complete this form for 2018.

A Did you pay **any one** household employee cash wages of \$2,100 or more in 2018? (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 2018 for any household employee?

- Yes.** Skip line C and go to line 7.
- No.** Go to line C.

C Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2017 or 2018 to **all** household employees? (**Don't** count cash wages paid in 2017 or 2018 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Don't file this schedule.
- Yes.** Skip lines 1–9 and go to line 10.

Part I Social Security, Medicare, and Federal Income Taxes

| | | | |
|---|--|---|--|
| 1 | Total cash wages subject to social security tax | 1 | |
| 2 | Social security tax. Multiply line 1 by 12.4% (0.124). | 2 | |
| 3 | Total cash wages subject to Medicare tax | 3 | |
| 4 | Medicare tax. Multiply line 3 by 2.9% (0.029) | 4 | |
| 5 | Total cash wages subject to Additional Medicare Tax withholding | 5 | |
| 6 | Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009) | 6 | |
| 7 | Federal income tax withheld, if any | 7 | |
| 8 | Total social security, Medicare, and federal income taxes. Add lines 2, 4, 6, and 7 | 8 | |

9 Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2017 or 2018 to **all** household employees? (**Don't** count cash wages paid in 2017 or 2018 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Include the amount from line 8 above on Schedule 4 (Form 1040), line 60a. If you're not required to file Form 1040, see the line 9 instructions.
- Yes.** Go to line 10.

Part II Federal Unemployment (FUTA) Tax

| | Yes | No |
|--|-----------|----|
| 10 Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "No." | 10 | |
| 11 Did you pay all state unemployment contributions for 2018 by April 15, 2019? Fiscal year filers, see instructions | 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 Contributions paid to your state unemployment fund | 14 |
| 15 Total cash wages subject to FUTA tax | 15 |
| 16 FUTA tax. Multiply line 15 by 0.6% (0.006). Enter the result here, skip Section B, and go to line 25 | 16 |

Section B

17 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 0.054 | (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 | | | | | |
| | | | | | | | | |
| | | | | | | | | |

| | |
|---|-----------|
| 18 Totals | 18 |
| 19 Add columns (g) and (h) of line 18 | 19 |
| 20 Total cash wages subject to FUTA tax (see the line 15 instructions) | 20 |
| 21 Multiply line 20 by 6.0% (0.060) | 21 |
| 22 Multiply line 20 by 5.4% (0.054) | 22 |
| 23 Enter the smaller of line 19 or line 22 (If you paid state unemployment contributions late or you're in a credit reduction state, see instructions and check here) <input type="checkbox"/> | 23 |
| 24 FUTA tax. Subtract line 23 from line 21. Enter the result here and go to line 25 | 24 |

Part III Total Household Employment Taxes

| | |
|--|-----------|
| 25 Enter the amount from line 8. If you checked the "Yes" box on line C of page 1, enter -0- | 25 |
| 26 Add line 16 (or line 24) and line 25 | 26 |
| 27 Are you required to file Form 1040? <input type="checkbox"/> Yes. Stop. Include the amount from line 26 above on Schedule 4 (Form 1040), line 60a. Don't 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 27 instructions.

Address (number and street) or P.O. box if mail isn't 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.

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