

**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

**2009**

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 2009? (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-4 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 2009 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 2008 or 2009 to **all** household employees? (**Do not** count cash wages paid in 2008 or 2009 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 2009 **do not** have to complete this form for 2009.)

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

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

**9** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2008 or 2009 to **all** household employees? (**Do not** count cash wages paid in 2008 or 2009 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Include the amount from line 8 above on Form 1040, line 59, and check box **b** on that line. If you are not required to file Form 1040, see the line 9 instructions on page H-4.
- 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? (If you paid contributions to Michigan, check "No.") | <b>10</b> |    |
| <b>11</b> Did you pay all state unemployment contributions for 2009 by April 15, 2010? Fiscal year filers, see page H-5  | <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-5)                            | <b>15</b> |           |           |
| <b>16</b> Total cash wages subject to FUTA tax (see page H-5)  |           | <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-5):

| (a)<br>Name of state   | (b)<br>State reporting number as shown on state unemployment tax return | (c)<br>Taxable wages (as defined in state act) | (d)<br>State experience rate period |    | (e)<br>State experience rate | (f)<br>Multiply col. (c) by .054 | (g)<br>Multiply col. (c) by col. (e) | (h)<br>Subtract col. (g) from col. (f). If zero or less, enter -0- | (i)<br>Contributions paid to state unemployment 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-5)  |   |  |                                     |    |                              |                                  |                                      |  | <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<br>(Michigan employers must use the worksheet in the separate instructions and check here) . . . <input type="checkbox"/> |   |  |                                     |    |                              |                                  |                                      |  | <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. If you checked the "Yes" box on line C of page 1, enter -0-  | <b>26</b> |  |
| <b>27</b> Add line 17 (or line 25) and line 26 (see page H-5)  | <b>27</b> |  |
| <b>28</b> Are you required to file Form 1040?<br><input type="checkbox"/> <b>Yes. Stop.</b> Include the amount from line 27 above on Form 1040, line 59, and check box <b>b</b> on that line. <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-5 for details. |           |  |

**Part IV Address and Signature—** Complete this part **only** if required. See the line 28 instructions on page H-5.

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.

|  |   |
|--|---|
| Employer's signature _____   | Date _____                                      |
| <b>Paid Preparer's Use Only</b>                                      | Preparer's signature _____                      |
| Firm's name (or yours if self-employed), address, and Zip code _____ | Date _____                                      |
|  | Check if self-employed <input type="checkbox"/> |
|  | Preparer's SSN or PTIN _____                    |
|  | EIN _____                                       |
|  | Phone no. _____                                 |