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Household Employer's Tax Guide

For Wages Paid in 2004



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Important Reminders

Social security and Medicare wage threshold is \$1,400. The social security and Medicare wage threshold is \$1,400 for 2004. This means that if you pay a household employee cash wages of less than \$1,400 in 2004, you do not have to report and pay social security and Medicare taxes on that employee's 2004 wages. For more information, see *Social security and Medicare wages* under *Social Security and Medicare Taxes*.

Photographs of missing children. The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling **1-800-THE-LOST (1-800-843-5678)** if you recognize a child.

Introduction

The information in this publication applies to you only if you have a household employee. If you have a household employee in 2004, you may need to pay state and Federal employment taxes for 2004. You generally must add your

Federal employment taxes to the income tax that you will report on your 2004 Federal income tax return.

This publication will help you decide whether you have a household employee and, if you do, whether you need to pay Federal employment taxes (social security tax, Medicare tax, Federal unemployment tax, and Federal income tax withholding). It explains how to figure, pay, and report these taxes for your household employee. It also explains what records you need to keep.

This publication also tells you where to find out whether you need to pay state unemployment tax for your household employee.

Comments and suggestions. We welcome your comments about this publication and your suggestions for future editions. You can email us while visiting our website at www.irs.gov.

You can write to us at the following address:

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Tax Forms and Publications
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We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

Do You Have a Household Employee?

You have a household employee if you hired someone to do household work and that worker is your employee. The worker is your employee if you can control not only what work is done, but how it is done. If the worker is your employee, it does not matter whether the work is full time or part time or that you hired the worker through an agency or from a list provided by an agency or association. It also does not matter whether you pay the worker on an hourly, daily, or weekly basis or by the job.

Example. You pay Betty Shore to babysit your child and do light housework 4 days a week in your home. Betty follows your specific instructions about household and child care duties. You provide the household equipment and supplies that Betty needs to do her work. Betty is your household employee.

Household work. Household work is work done in or around your home by the following people.

- Babysitters
- Cleaning people
- Drivers
- Housekeepers
- Nannies
- Health aides
- Private nurses

- Maids
- Caretakers
- Yard workers
- Similar domestic workers

Workers who are not your employees. If only the worker can control how the work is done, the worker is not your employee but is self-employed. A self-employed worker usually provides his or her own tools and offers services to the general public in an independent business.

A worker who performs child care services for you in his or her home generally is not your employee.

If an agency provides the worker and controls what work is done and how it is done, the worker is not your employee.

Example. You made an agreement with John Peters to care for your lawn. John runs a lawn care business and offers his services to the general public. He provides his own tools and supplies, and he hires and pays any helpers he needs. Neither John nor his helpers are your household employees.

More information. More information about who is an employee is in Publication 15-A, *Employer's Supplemental Tax Guide*.

Can Your Employee Legally Work in the United States?



It is unlawful for you knowingly to hire or continue to employ an alien who cannot legally work in the United States.

When you hire a household employee to work for you on a regular basis, you and the employee must complete the U.S. Citizenship and Immigration Services (USCIS) **Form I-9, Employment Eligibility Verification**. No later than the first day of work, the employee must complete the employee section of the form by providing certain required information and attesting to his or her current work eligibility status in the United States. You must complete the employer section by examining documents presented by the employee as evidence of his or her identity and employment eligibility. Acceptable documents to establish identity and employment eligibility are listed on Form I-9. You should keep the completed Form I-9 in your own records. Do not submit it to the IRS, the USCIS, or any other government or other entity. The form must be kept available for review upon notice by an authorized U.S. Government official.

Two copies of Form I-9 are contained in the **Handbook for Employers** (Form M-274).



Call the USCIS at **1-800-870-3676** to order the *Handbook for Employers*. If you have questions about the employment eligibility verification process or other immigration-related employment matters, contact the USCIS Office of Business Liaison at **1-800-357-2099**.



You also can visit the USCIS website at www.uscis.gov to get Form I-9.

For more information, see "Employee's Social Security Number (SSN)" in Circular E (Pub. 15), *Employer's Tax Guide*.

Do You Need To Pay Employment Taxes?

If you have a household employee, you may need to withhold and pay social security and Medicare taxes, pay Federal unemployment tax, or both. To find out, read *Table 1*.

You do not need to withhold Federal income tax from your household employee's wages. But if your employee asks you to withhold it, you can. See *Do You Need To Withhold Federal Income Tax*, later.

If you need to pay social security, Medicare, or Federal unemployment tax or choose to withhold Federal income tax, read *Table 2* for an overview of what you may need to do.



If you do not need to pay social security, Medicare, or Federal unemployment tax and do not choose to withhold Federal income tax, read State employment taxes, next. The rest of this publication does not apply to you.

State employment taxes. You should contact your state unemployment tax agency to find out whether you need to pay state unemployment tax for your household employee. For the address and phone number, see the Appendix near the end of the publication. You should also find out

whether you need to pay or collect other state employment taxes or carry workers' compensation insurance.

Social Security and Medicare Taxes

The social security tax pays for old-age, survivors, and disability benefits for workers and their families. The Medicare tax pays for hospital insurance.

Both you and your household employee may owe social security and Medicare taxes. Your share is 7.65% (6.2% for social security tax and 1.45% for Medicare tax) of the employee's social security and Medicare wages. Your employee's share is the same.



You can use Table 3 (shown near the end of this publication) to figure the amount of social security and Medicare taxes to withhold from each wage payment.

You are responsible for payment of your employee's share of the taxes as well as your own. You can either withhold your employee's share from the employee's wages or pay it from your own funds. If you decide to pay the employee's share from your own funds, see *Not withholding the employee's share*, later. Pay the taxes as discussed under *How Do You Make Tax Payments*, later. Also, see *What Forms Must You File*, later.

Social security and Medicare wages. You figure social security and Medicare taxes on the social security and Medicare wages you pay your employee.

If you pay your household employee cash wages of \$1,400 or more in 2004, all cash wages you pay to that employee in 2004 (regardless of when the wages were earned) are social security and Medicare wages. However, any noncash wages you pay do not count as social security and Medicare wages.

If you pay the employee less than \$1,400 in cash wages in 2004, none of the wages you pay the employee are

Table 1. Do You Need To Pay Employment Taxes?

IF you ...	THEN you need to ...
<p>A- Pay cash wages of \$1,400 or more in 2004 to any one household employee. Do not count wages you pay to—</p> <ul style="list-style-type: none"> Your spouse, Your child under the age of 21, Your parent (see page 4 for an exception), or Any employee under the age of 18 at any time in 2004 (see page 4 for an exception). 	<p>Withhold and pay social security and Medicare taxes</p> <ul style="list-style-type: none"> The taxes are 15.3% of cash wages. Your employee's share is 7.65%. (You can choose to pay it yourself and not withhold it.) Your share is a matching 7.65%.
<p>B- Pay total cash wages of \$1,000 or more in any calendar quarter of 2003 or 2004 to household employees. Do not count wages you pay to—</p> <ul style="list-style-type: none"> Your spouse, Your child under the age of 21, or Your parent. 	<p>Pay Federal unemployment tax</p> <ul style="list-style-type: none"> The tax is usually 0.8% of cash wages. Wages over \$7,000 a year per employee are not taxed. You also may owe state unemployment tax.

Note: *If neither A nor B above applies, you do not need to pay any Federal employment taxes. But you may still need to pay state employment taxes.*

social security and Medicare wages and neither you nor your employee will owe social security or Medicare tax on those wages.

Cash wages. Cash wages include wages you pay by check, money order, etc. Cash wages do not include the value of food, lodging, clothing, and other noncash items you give your household employee. However, cash you give your employee in place of these items is included in cash wages.

State disability payments treated as wages. Certain state disability plan payments that your household employee may receive are treated as social security and Medicare wages. For more information about these payments, see the instructions for Schedule H (Form 1040), *Household Employment Taxes*, and the notice issued by the state.

Wages not counted. Do not count wages you pay to any of the following individuals as social security and Medicare wages, even if these wages are \$1,400 or more during the year.

- 1) Your spouse.
- 2) Your child who is under the age of 21.
- 3) Your parent. **Exception:** Count these wages if both the following conditions apply.
 - a) Your parent cares for your child who is **either** of the following.
 - i) Under the age of 18, or
 - ii) Has a physical or mental condition that requires the personal care of an adult for at least 4 continuous weeks in a calendar quarter.
 - b) Your marital status is **one** of the following.
 - i) You are divorced and have not remarried,
 - ii) You are a widow or widower, or

- iii) You are living with a spouse whose physical or mental condition prevents him or her from caring for your child for at least 4 continuous weeks in a calendar quarter.

- 4) An employee who is under the age of 18 at any time during the year. **Exception:** Count these wages if providing household services is the employee's principal occupation. If the employee is a student, providing household services is not considered to be his or her principal occupation.

Also, if your employee's cash wages reach \$87,900 in 2004, do not count any wages you pay that employee during the rest of the year as social security wages to figure social security tax. (But continue to count the employee's cash wages as Medicare wages to figure Medicare tax.)

If you reimburse your employee for the amount paid for transit passes used to commute to your home, do not count the reimbursement (up to \$100 per month for 2003) as wages. See Publication 15-B, *Employer's Tax Guide to Fringe Benefits*, for the 2004 amount. A transit pass includes any pass, token, farecard, voucher, or similar item entitling a person to ride on mass transit, such as a bus or train.

If you reimburse your employee for the amount paid for parking at or near your home or at or near a location from which your employee commutes to your home, do not count reimbursement (up to \$190 per month for 2003) as wages. See Publication 15-B for the 2004 amount.

Withholding the employee's share. You should withhold the employee's share of social security and Medicare taxes if you expect to pay your household employee cash wages of \$1,400 or more in 2004. However, if you prefer to pay the employee's share yourself, see *Not withholding the employee's share*, next.

You can withhold the employee's share of the taxes even if you are not sure your employee's cash wages will be \$1,400 or more in 2004. If you withhold the taxes but

Table 2. Household Employer's Checklist

You may need to do the following things when you have a household employee.

When you hire a household employee:	<input type="checkbox"/> Find out if the person can legally work in the United States. <input type="checkbox"/> Find out if you need to pay state taxes.
When you pay your household employee:	<input type="checkbox"/> Withhold social security and Medicare taxes. <input type="checkbox"/> Withhold Federal income tax. <input type="checkbox"/> Make advance payments of the earned income credit. <input type="checkbox"/> Decide how you will make tax payments. <input type="checkbox"/> Keep records.
By January 31, 2005:	<input type="checkbox"/> Get an employer identification number (EIN). <input type="checkbox"/> Give your employee Copies B, C, and 2 of Form W-2, <i>Wage and Tax Statement</i> .
By February 28, 2005:	<input type="checkbox"/> Send Copy A of Form W-2 to the Social Security Administration (SSA).
By April 15, 2005:	<input type="checkbox"/> File Schedule H (Form 1040), <i>Household Employment Taxes</i> , with your 2004 Federal income tax return (Form 1040). If you do not have to file a return, use one of the other filing options, such as the option to file Schedule H by itself.

then actually pay the employee less than \$1,400 in cash wages for the year, you should repay the employee.

Withhold 7.65% (6.2% for social security tax and 1.45% for Medicare tax) from each payment of social security and Medicare wages. You can use *Table 3*, later, to figure the proper amount to withhold. You will pay the amount withheld to the IRS with a matching amount for your share of the taxes. Do not withhold any social security tax after your employee's social security wages for the year reach \$87,900.

If you make an error by withholding too little, you should withhold additional taxes from a later payment. If you withhold too much, you should repay the employee.

Example. You hire a household employee (who is an unrelated individual over age 18) to care for your child and agree to pay cash wages of \$100 every Friday. You expect to pay your employee \$1,400 or more for the year. You should withhold \$7.65 from each \$100 wage payment and pay your employee the remaining \$92.35. The \$7.65 is the sum of \$6.20 ($\$100 \times 6.2\%$) for your employee's share of social security tax and \$1.45 ($\$100 \times 1.45\%$) for your employee's share of Medicare tax. Match the \$7.65 you withhold with \$7.65 from your own funds when you pay the taxes.

Not withholding the employee's share. If you prefer to pay your employee's social security and Medicare taxes from your own funds, do not withhold them from your employee's wages. The social security and Medicare taxes you pay to cover your employee's share must be included in the employee's wages for income tax purposes. However, they are not counted as social security and Medicare wages or as Federal unemployment (FUTA) wages.

Example. You hire a household employee (who is an unrelated individual over age 18) to care for your child and agree to pay cash wages of \$100 every Friday. You expect to pay your employee \$1,400 or more for the year. You decide to pay your employee's share of social security and Medicare taxes from your own funds. You pay your employee \$100 every Friday without withholding any social security or Medicare taxes.

For social security and Medicare tax purposes, your employee's wages each payday are \$100. For each wage payment, you will pay \$15.30 when you pay the taxes. This is \$7.65 (\$6.20 for social security tax + \$1.45 for Medicare tax) to cover your employee's share plus a matching \$7.65 for your share. For income tax purposes, your employee's wages each payday are \$107.65 ($\$100 +$ the \$7.65 you will pay to cover your employee's share of social security and Medicare taxes).

Federal Unemployment (FUTA) Tax

The Federal unemployment tax is part of the Federal and state program under the Federal Unemployment Tax Act (FUTA) that pays unemployment compensation to workers who lose their jobs. Like most employers, you may owe both the Federal unemployment tax (the FUTA tax) and a state unemployment tax. Or, you may owe only the FUTA tax or only the state unemployment tax. To find out whether you will owe state unemployment tax, contact your

state's unemployment tax agency. See the list of state unemployment agencies in the Appendix for the address.

The FUTA tax is 6.2% of your employee's FUTA wages. However, you may be able to take a credit of up to 5.4% against the FUTA tax, resulting in a net tax of 0.8%. Your credit for 2004 is limited unless you pay all the required contributions for 2004 to your state unemployment fund by April 15, 2005. The credit you can take for any contributions for 2004 that you pay after April 15, 2005, is limited to 90% of the credit that would have been allowable if the contributions were paid by April 15, 2005. (If you did not pay all the required contributions for 2003 by April 15, 2004, see *Credit for 2003*, later.)

Pay the tax as discussed under *How Do You Make Tax Payments*, later. Also, see *What Forms Must You File*, later.



Do not withhold the FUTA tax from your employee's wages. You must pay it from your own funds.

FUTA wages. Figure the FUTA tax on the FUTA wages you pay. If you pay cash wages to household employees totaling \$1,000 or more in any calendar quarter of 2004, the first \$7,000 of cash wages you pay to each household employee in 2004 and 2005 is FUTA wages. (A calendar quarter is January through March, April through June, July through September, or October through December.) If your employee's cash wages reach \$7,000 during the year, do not figure the FUTA tax on any wages you pay that employee during the rest of the year. For an explanation of **cash wages**, see the discussion on social security and Medicare wages, earlier.

If the cash wages you pay are less than \$1,000 in each calendar quarter of 2004, but you had a household employee in 2003, the cash wages you pay in 2004 may still be FUTA wages. They are FUTA wages if the cash wages you paid to household employees in any calendar quarter of 2003 totaled \$1,000 or more.

Wages not counted. Do not count wages you pay to any of the following individuals as FUTA wages.

- Your spouse.
- Your child who is under the age of 21.
- Your parent.

Example. You hire a household employee (who is not related to you) on January 1, 2004, and agree to pay cash wages of \$200 every Friday. During January, February, and March you pay the employee cash wages of \$2,600. You pay cash wages of \$1,000 or more in a calendar quarter of 2004, so the first \$7,000 of cash wages you pay the employee (or any other employee) in 2004 or 2005 is FUTA wages. The FUTA wages you pay may also be subject to your state's unemployment tax.

During 2004, you pay your household employee cash wages of \$10,400. You pay all the required contributions for 2004 to your state unemployment fund by April 15, 2005. Your FUTA tax for 2004 is \$56 ($\$7,000 \times 0.8\%$).

Credit for 2003. The credit you can take for any state unemployment fund contributions for 2003 that you pay after April 15, 2004, is limited to 90% of the credit that

would have been allowable if the contributions were paid on or before April 15, 2004.



You must complete *Worksheet A* to figure the credit for late contributions if you paid any state contributions after the due date for filing Form 1040.

Do You Need To Withhold Federal Income Tax?

You are not required to withhold Federal income tax from wages you pay a household employee. You should withhold Federal income tax only if your household employee asks you to withhold it and you agree. The employee must give you a completed **Form W-4, Employee's Withholding Allowance Certificate**.

If you and your employee have agreed to withholding, either of you may end the agreement by letting the other know in writing.

If you agree to withhold Federal income tax, you are responsible for paying it to the IRS. Pay the tax as discussed under *How Do You Make Tax Payments*, later. Also, see *What Forms Must You File*, later.

Use the income tax withholding tables in Circular E (Pub. 15), *Employer's Tax Guide*, to find out how much to withhold. Figure Federal income tax withholding on wages before you deduct any amounts for other withheld taxes. Withhold Federal income tax from each payment of wages based on the filing status and exemptions shown on your employee's Form W-4. Circular E (Pub. 15) contains detailed instructions.

Wages. Figure Federal income tax withholding on both cash and noncash wages you pay. Measure wages you pay in any form other than cash by the fair market value of the noncash item.

Do not count as wages any of the following items.

- Meals provided to your employee at your home for your convenience.
- Lodging provided to your employee at your home for your convenience and as a condition of employment.
- Up to \$100 a month for 2003 (see Publication 15-B, *Employer's Tax Guide to Fringe Benefits*, for the 2004 amount) for transit passes you give your employee or for any cash reimbursement you make for the amount your employee pays for transit passes

used to commute to your home. A transit pass includes any pass, token, farecard, voucher, or similar item entitling a person to ride on mass transit, such as a bus or train.

- Up to \$190 a month for 2003 (see Publication 15-B, for the 2004 amount) for the value of parking you provide your employee or for any cash reimbursement you make for the amount your employee pays for parking at or near your home or at or near a location from which your employee commutes to your home.

See Circular E (Pub.15) for more information on cash and noncash wages.

Paying tax without withholding. Any income tax you pay for your employee without withholding it from the employee's wages must be included in the employee's wages for Federal income tax purposes. It also must be included in social security and Medicare wages and in Federal unemployment (FUTA) wages.

What Do You Need To Know About the Earned Income Credit?

Certain workers can take the earned income credit (EIC) on their Federal income tax return. This credit reduces their tax or allows them to receive a payment from the IRS. You may have to make advance payment of part of your household employee's EIC along with the employee's wages. You also may have to give your employee a notice about the EIC.

Advance EIC payments. You must make advance EIC payments if your employee gives you a properly completed **Form W-5, Earned Income Credit Advance Payment Certificate**. Use the advance EIC payment tables in Circular E (Pub. 15), *Employer's Tax Guide*, to find out how much to pay your employee.

Reduce the social security and Medicare taxes and withheld Federal income tax you need to pay to the IRS by any advance EIC payments you make. See Circular E (Pub. 15) for more information about making advance EIC payments.

Notice about the EIC. Copy B of the 2004 **Form W-2, Wage and Tax Statement**, has a statement about the EIC



Worksheet A. Worksheet for Credit for Late Contributions

A.	Enter the amount from Schedule H, line 23	_____
B.	Enter the amount from Schedule H, line 20	_____
C.	Subtract line B from line A. If zero or less, enter -0-	_____
D.	Enter total contributions paid to the state(s) after the Form 1040 due date	_____
E.	Enter the smaller of line C or D	_____
F.	Multiply line E by .90 (90%)	_____
G.	Add lines B and F	_____
H.	Enter the smaller of the amount on line A or G here and on Schedule H, line 24	_____

on the back. If you give your employee that copy by January 31, 2005 (as discussed under *Form W-2*, later), you do not have to give the employee any other notice about the EIC.

If you do not give your employee Copy B of the *Form W-2*, your notice about the EIC can instead be any of the following items.

- 1) A substitute *Form W-2* with the same EIC information on the back of the employee's copy that is on Copy B of the *Form W-2*.
- 2) Notice 797, *Possible Federal Tax Refund Due to the Earned Income Credit (EIC)*.
- 3) Your own written statement with the same wording as in Notice 797.

If a substitute *Form W-2* is given on time but does not have the required EIC information, you must notify the employee within one week of the date the substitute *Form W-2* is given. If *Form W-2* is required but is not given on time, you must give the employee Notice 797 or your written statement about the 2004 EIC by January 31, 2005. If *Form W-2* is not required, you must notify the employee by February 7, 2005.

You must give your household employee a notice about the EIC if you agree to withhold Federal income tax from the employee's wages (as discussed under *Do You Need To Withhold Federal Income Tax*, earlier) and the income tax withholding tables show that no tax should be withheld. Even if not required, you are encouraged to give the employee a notice about the EIC if his or her 2004 wages are less than the EIC eligible maximum amount (see the *Form W-5* instructions for the 2004 maximum amount).

How Do You Make Tax Payments?

When you file your 2004 Federal income tax return in 2005, attach **Schedule H**, *Household Employment Taxes*, to your *Form 1040*. Use Schedule H to figure your total household employment taxes (social security, Medicare, FUTA, and withheld Federal income taxes). Add these household employment taxes to your income tax. Pay the amount due by April 15, 2005. (For more information about using Schedule H, see *Schedule H* under *What Forms Must You File*, later.)

You can avoid owing tax with your return if you pay enough tax during the year to cover your household employment taxes, as well as your income tax. You can pay the additional tax in any of the following ways.

- Ask your employer to withhold more Federal income tax from your wages in 2004.
- Ask the payer of your pension or annuity to withhold more Federal income tax from your benefits.
- Make estimated tax payments for 2004 to the IRS.
- Increase your payments if you already make estimated tax payments.



You may be subject to the estimated tax underpayment penalty if you did not pay enough income and household employment taxes during the year. (See *Publication 505*, *Tax Withholding and Estimated Tax*, for information about the underpayment penalty.) However, you will not be subject to the penalty if both of the following situations apply to you.

- You will not have Federal income tax withheld from wages, pensions, or any other payments you receive.
- Your income taxes, excluding your household employment taxes, would not be enough to require payment of estimated taxes.

Asking for more Federal income tax withholding. If you are employed and want more Federal income tax withheld from your wages to cover your household employment taxes, give your employer a new **Form W-4**, *Employee's Withholding Allowance Certificate*. Complete it as before, but show the additional amount you want withheld from each paycheck on line 6.

If you receive a pension or annuity and want more Federal income tax withheld to cover household employment taxes, give the payer a new **Form W-4P**, *Withholding Certificate for Pension or Annuity Payments* (or a similar form provided by the payer). Complete it as before, but show the additional amount you want withheld from each benefit payment on line 3.

Get *Publication 919*, *How Do I Adjust My Tax Withholding*, to make sure you will have the right amount withheld. It will help you compare your total expected withholding for 2004 with the combined income tax and employment taxes that you can expect to figure on your 2004 return.

Paying estimated tax. If you want to make estimated tax payments to cover household employment taxes, get **Form 1040-ES**, *Estimated Tax for Individuals*. You can use its payment vouchers to make your payments by check or money order. You may be able to pay by direct debit (automatic withdrawal) or credit card. See the form instructions for details.

You can pay all the employment taxes at once or you can pay them in installments. If you have already made estimated tax payments for 2004, you can increase your remaining payments to cover the employment taxes. Estimated tax payments for 2004 are due April 15, June 15, and September 15, 2004, and January 18, 2005.

Payment option for business employers. If you own a business as a sole proprietor or your home is on a farm operated for profit, you can choose either of two ways to pay your 2004 household employment taxes. You can pay them with your Federal income tax as described above, or you can include them with your Federal employment tax deposits or other payments for your business or farm employees. For information on depositing employment taxes, see Circular E (Pub. 15).

If you pay your household employment taxes with your business or farm employment taxes, you must report your household employment taxes with those other employment taxes on *Form 941* or *Form 943* and on *Form 940* (or *940-EZ*). See *Business employment tax returns*, later.



The deduction that can be taken on Schedules C and F (Form 1040) for wages and employment taxes applies only to wages and taxes paid for business and farm employees. You cannot deduct the wages and employment taxes paid for your household employees on your Schedule C or F.

More information. For more information about paying taxes through Federal income tax withholding and estimated tax payments, and figuring the estimated tax penalty, get Publication 505, *Tax Withholding and Estimated Tax*.

What Forms Must You File?

You must file certain forms to report your household employee's wages and the Federal employment taxes for the employee if you pay any of the following wages to the employee.

- Social security and Medicare wages.
- FUTA wages.
- Wages from which you withhold Federal income tax.

The employment tax forms and instructions you need for 2004 will be sent to you automatically in January 2005 if you reported employment taxes for 2003 on Schedule H (Form 1040), *Household Employment Taxes*. Otherwise, for information on ordering these forms, see *How To Get Tax Help*, later.

Employer identification number (EIN). You must include your employer identification number (EIN) on the forms you file for your household employee. An EIN is a 9-digit number issued by the IRS. It is not the same as a social security number.



You ordinarily will have an EIN if you previously paid taxes for employees, either as a household employer or as a sole proprietor of a business you own. If you already have an EIN, use that number.

If you do not have an EIN, get **Form SS-4, Application for Employer Identification Number**. The instructions for Form SS-4 explain how you can get an EIN immediately by telephone or in about 4 weeks if you apply by mail. In addition, the IRS is now accepting applications through its website at www.irs.gov/smallbiz.

Form W-2. File a separate 2004 Form W-2, *Wage and Tax Statement*, for each household employee to whom you pay either of the following wages during the year.

- Social security and Medicare wages of \$1,400 or more.
- Wages from which you withhold Federal income tax.

You must complete Form W-2 and give Copies B, C, and 2 to your employee by January 31, 2005. You must send Copy A of Form W-2 with Form W-3, *Transmittal of Wage and Tax Statements*, to the Social Security Administration by February 28, 2005 (March 31, 2005, if you file your Form W-2 electronically). Most employers may file Forms

W-2 electronically. See www.socialsecurity.gov/employer for more information.

Employee who leaves during the year. If an employee stops working for you before the end of 2004, you can file Form W-2 and provide copies to your employee immediately after you make your final payment of wages. You do not need to wait until 2005. If the employee asks you for Form W-2, give it to him or her within 30 days after the request or the last wage payment, whichever is later.

Schedule H. Use Schedule H (Form 1040), *Household Employment Taxes*, to report household employment taxes if you pay any of the following wages to the employee.

- Cash wages of \$1,400 or more.
- FUTA wages.
- Wages from which you withhold Federal income tax.

File Schedule H with your 2004 Federal income tax return by April 15, 2005. If you get an extension to file your return, the extension also will apply to your Schedule H.

Filing options when no return is required. If you are not required to file a 2004 tax return, you have the following two options.

- 1) You can file Schedule H by itself. See the Schedule H instructions for details.
- 2) If, besides your household employee, you have other employees for whom you report employment taxes on Form 941 or Form 943 and on Form 940 (or 940-EZ), you can include your taxes for your household employee on those forms. See *Business employment tax returns*, next.

Employers having the options listed above include certain tax-exempt organizations that do not have to file a tax return, such as churches that pay a household worker to take care of a minister's home.

Business employment tax returns. Do not use Schedule H (Form 1040) if you choose to pay the employment taxes for your household employee with business or farm employment taxes. (See *Payment option for business employers*, earlier.) Instead, include the social security, Medicare, and withheld Federal income taxes for the employee on the **Form 941, Employer's Quarterly Federal Tax Return**, you file for your business or on the **Form 943, Employer's Annual Federal Tax Return for Agricultural Employees**, you file for your farm. Include the FUTA tax for the employee on your **Form 940 (or 940-EZ), Employer's Annual Federal Unemployment (FUTA) Tax Return**.

If you report the employment taxes for your household employee on Form 941 or Form 943, file Form W-2 for that employee with the Forms W-2 and Form W-3 for your business or farm employees.

For information on filing Form 941, get Circular E (Pub. 15). For information on filing Form 943, get Circular A (Pub. 51), *Agricultural Employer's Tax Guide*. Both of these publications also provide information about filing Form 940 (or 940-EZ).

What Records Must You Keep?



Keep your copies of Schedule H or other employment tax forms you file and related Forms W-2, W-3, W-4, and W-5. You must also keep records to support the information you enter on the forms you file. If you must file Form W-2, you will need to keep a record of your employee's name, address, and social security number.

Wage and tax records. On each payday you should record the date and amounts of all the following items.

- Your employee's cash and noncash wages.
- Any employee social security tax you withhold or agree to pay for your employee.
- Any employee Medicare tax you withhold or agree to pay for your employee.
- Any Federal income tax you withhold.
- Any advance EIC payments you make.
- Any state employment taxes you withhold.

Employee's social security number. You must keep a record of your employee's name and social security number exactly as they appear on his or her social security card if you pay the employee either of the following.

- Social security and Medicare wages of \$1,400 or more.
- Wages from which you withhold Federal income tax.

You must ask for your employee's social security number no later than the first day on which you pay the wages. You may wish to ask for it when you hire your employee.

An employee who does not have a social security number must apply for one on Form **SS-5**, *Application for a Social Security Card*. An employee who has lost his or her social security card or whose name is not correctly shown on the card should apply for a new card.



Employees can get Form SS-5 from any Social Security Administration office or by calling **1-800-772-1213**.



You also can download Form SS-5 from the Social Security Administration web site, **www.socialsecurity.gov/online/ss-5.html**.

How long to keep records. Keep your employment tax records for at least 4 years after the due date of the return on which you report the taxes or the date the taxes were paid, whichever is later.

Can You Claim a Credit for Child and Dependent Care Expenses?

If your household employee cares for your dependent who is under age 13 or for your spouse or dependent who is not capable of self care, you may be able to take an income tax credit of up to 35% of your expenses. To qualify, you must pay these expenses so you can work or look for work. If you can take the credit, you can include in your qualifying expenses your share of the Federal and state employment taxes you pay, as well as the employee's wages. For information about the credit, see Publication 503, *Child and Dependent Care Expenses*.

How To Get Tax Help

You can get help with unresolved tax issues, order free publications and forms, ask tax questions, and get more information from the IRS in several ways. By selecting the method that is best for you, you will have quick and easy access to tax help.

Contacting your Taxpayer Advocate. If you have attempted to deal with an IRS problem unsuccessfully, you should contact your Taxpayer Advocate.

The Taxpayer Advocate represents your interests and concerns within the IRS by protecting your rights and resolving problems that have not been fixed through normal channels. While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your case is given a complete and impartial review.

To contact your Taxpayer Advocate:

- Call the Taxpayer Advocate at **1-877-777-4778**.
- Call, write, or fax the Taxpayer Advocate office in your area.
- Call **1-800-829-4059** if you are a TTY/TDD user.

For more information, see Publication 1546, *The Taxpayer Advocate Service of the IRS*.

Free tax services. To find out what services are available, get Publication 910, *Guide to Free Tax Services*. It contains a list of free tax publications and an index of tax topics. It also describes other free tax information services, including tax education and assistance programs and a list of TeleTax topics.



Personal computer. You can access the IRS online at **www.irs.gov**. While visiting our web-site, you can:

- See answers to frequently asked tax questions or request help by email.

- Download forms and publications or search for forms and publications by topic or keyword.
- Order IRS products online.
- View forms that may be filled in electronically, print the completed form, and then save the form for recordkeeping.
- View Internal Revenue Bulletins published in the last few years.
- Search regulations and the Internal Revenue Code.
- Receive our electronic newsletters on hot tax issues and news.
- Learn about the benefits of filing electronically (IRS efile).
- Get information on starting and operating a small business.

You can also reach us with your computer using File Transfer Protocol at [ftp.irs.gov](ftp://irs.gov).



TaxFax Service. Using the phone attached to your fax machine, you can receive forms and instructions by calling **703-368-9694**. Follow the directions from the prompts. When you order forms, enter the catalog number for the form you need. The items you request will be faxed to you.

For help with transmission problems, call the FedWorld Help Desk at **703-487-4608**.



Phone. Many services are available by phone.

- *Ordering forms, instructions, and publications.* Call **1-800-829-3676** to order current and prior year forms, instructions, and publications.
- *Asking tax questions.* Call the IRS with your tax questions at **1-800-829-1040**.
- *Solving problems.* Take advantage of Everyday Tax Solutions service by calling your local IRS office to set up an in-person appointment at your convenience. Check your local directory assistance or www.irs.gov for the numbers.
- *TTY/TDD equipment.* If you have access to TTY/TDD equipment, call **1-800-829-4059** to ask tax questions or to order forms and publications.
- *TeleTax topics.* Call **1-800-829-4477** to listen to pre-recorded messages covering various tax topics.

Evaluating the quality of our telephone services. To ensure that IRS representatives give accurate, courteous, and professional answers, we use several methods to evaluate the quality of our telephone services. One method is for a second IRS representative to sometimes listen in on or record telephone calls. Another is to ask some callers to complete a short survey at the end of the call.



Walk-in. Many products and services are available on a walk-in basis.

- *Products.* You can walk in to many post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, grocery stores, copy centers, city and county governments, credit unions, and office supply stores have an extensive collection of products available to print from a CD-ROM or photocopy from reproducible proofs. Also, some IRS offices and libraries have the Internal Revenue Code, regulations, Internal Revenue Bulletins, and Cumulative Bulletins available for research purposes.
- *Services.* You can walk in to your local IRS office to ask tax questions or get help with a tax problem. Now you can set up an appointment by calling your local IRS office number and, at the prompt, leaving a message requesting Everyday Tax Solutions help. A representative will call you back within 2 business days to schedule an in-person appointment at your convenience.



Mail. You can send your order for forms, instructions, and publications to the Distribution Center nearest to you and receive a response within 10 workdays after your request is received. Find the address that applies to your part of the country.

- **Western part of U.S.:**
Western Area Distribution Center
Rancho Cordova, CA 95743-0001
- **Central part of U.S.:**
Central Area Distribution Center
P.O. Box 8903
Bloomington, IL 61702-8903
- **Eastern part of U.S. and foreign addresses:**
Eastern Area Distribution Center
P.O. Box 85074
Richmond, VA 23261-5074



CD-ROM for tax products. You can order IRS Publication 1796, *Federal Tax Products CD-ROM*, and obtain:

- Current tax forms, instructions, and publications.
- Prior-year tax forms and instructions.
- Popular tax forms that may be filled in electronically, printed out for submission, and saved for recordkeeping.
- Internal Revenue Bulletins.

The CD-ROM can be purchased from National Technical Information Service (NTIS) by calling **1-877-233-6767** or online at www.irs.gov/cdorders. The first release is available in early January and the final release is available in late February.



CD-ROM for small businesses. IRS Publication 3207, *Small Business Resource Guide*, is a must for every small business owner or any taxpayer about to start a business. This handy, interactive CD contains all the business tax forms, instructions, and publications needed to successfully manage a business. In addition, the CD provides an abundance of other helpful information, such as how to prepare a business plan,

finding financing for your business, and much more. The design of the CD makes finding information easy and quick and incorporates file formats and browsers that can be run on virtually any desktop or laptop computer.

It is available in March. You can get a free copy by calling **1-800-829-3676** or by visiting the website at **www.irs.gov/smallbiz**.

Appendix: State Unemployment Tax Agencies



The following list of state unemployment tax agencies was provided to the IRS by the U.S. Department of Labor. If the telephone number listed for your state would be a long distance call from your area, you can use the name of the agency to look for a local number in your telephone book. The addresses and telephone numbers of the agencies, which were current at the time this publication was prepared for print, are subject to change.



For the most up-to-date addresses and telephone numbers for these agencies, you can download this publication from the IRS website. You can access the IRS website at www.irs.gov.

Alabama

Department of Industrial Relations
649 Monroe Street
Montgomery, AL 36131
(334) 242-8467
www.dir.state.al.us

Alaska

Department of Labor
Employment Security Division
P O Box 25509
Juneau, AK 99802-5509
(907) 465-5912
www.state.ak.us

Arizona

Department of Economic Security
3225 N. Central Avenue
Suite 1411
Phoenix, AZ 85012
(602) 248-9396
www.de.state.az.us

Arkansas

Employment Security Department
P O Box 2981
Little Rock, AR 72203
(501) 682-3253
www.state.ar.us/esd

California

Employment Development Department
3321 Power Inn Road, Suite 220
Sacramento, CA 95826-6110
(916) 464-3502
www.edd.cahwnet.gov

Colorado

Department of Labor and Employment
1515 Arapahoe Street
Tower 2, Suite 200
Denver, CO 80202-2117
(800) 480-8299
www.coworkforce.com

Connecticut

Employment Security Division
Labor Department
200 Folly Brook Blvd.
Wethersfield, CT 06109-1114
(860) 263-6550
www.ctdol.state.ct.us

Delaware

Department of Labor
4425 North Market Street
Wilmington, DE 19802
(302) 761-8484
www.delawareworks.com

District of Columbia

Department of Employment Services
609 H Street, NE, Room 362
Washington, DC 20002
(202) 727-1000
<http://does.ci.washington.dc.us>

Florida

Agency for Workforce Innovation
UC Services
107 E. Madison Street, MSC 229
Tallahassee, FL 32399-0100
(800) 482-8293
www.floridajobs.org

Georgia

Department of Labor
148 International Blvd.
Suite 800
Atlanta, GA 30303
(404) 232-3301
www.dol.state.ga.us

Hawaii

Department of Labor and Industrial Relations
830 Punchbowl Street
Room 437
Honolulu, HI 96813
(808) 586-8913
www.state.hi.us/

Idaho

Department of Labor
317 Main Street
Boise, ID 83735
(208) 334-6318
www.labor.state.id.us

Illinois

Department of Employment Security
401 South State Street
Chicago, IL 60605
(312) 793-1900
www.ides.state.il.us

Indiana

Department of Workforce Development
10 North Senate Avenue
Indianapolis, IN 46204
(317) 232-7436
www.IN.gov/dwd/

Iowa

Workforce Development
1000 East Grand Avenue
Des Moines, IA 50319
(515) 281-5339
<http://www.ides.state.il.us>

Kansas

Department of Human
Resources
401 SW Topeka Blvd.
Topeka, KS 66603
(785) 296-5025
www.2.hr.state.ks.us

Kentucky

Division of Employment
Services
P O Box 948
Frankfort, KY 40602
(502) 564-6838
www.kycwd.org/des/ui

Louisiana

Department of Labor
P O Box 98146
Baton Rouge, LA 70804
(225) 342-2944
www.ldol.state.la.us

Maine

Department of Labor
P O Box 259
Augusta, ME 04332-0259
(207) 287-3176
www.state.me.us/labor

Maryland

Department of Labor,
Licensing & Regulation
1100 North Eutaw Street,
Room 414
Baltimore, MD 21201
(800) 492-5524
www.dllr.state.md.us

Massachusetts

Division of Employment and
Training
19 Staniford Street
Boston, MA 02114
(617) 626-5050
www.detma.org/DETUI.htm

Michigan

Bureau of Workers' and Unemploy-
ment Compensation
3024 West Grand Blvd.
Detroit, MI 48202
(313) 456-2180
www.michigan.gov/bwuc

Minnesota

Department of Economic
Security
390 North Robert Street
St. Paul, MN 55101
(651) 296-6141
www.mnwfc.org

Mississippi

Employment Security
Commission
P O Box 22781
Jackson, MS 39225-2781
(601) 961-7755
www.mesc.state.ms.us/tax

Missouri

Division of Employment Security
P O Box 59
Jefferson City, MO 65104
(573) 751-3215
www.dolir.state.mo.us

Montana

Department of Labor and
Industry
P O Box 1728
Helena, MT 59624
(406) 444-6900
<http://dli.state.mt.us>

Nebraska

Department of Labor
Box 94600
State House Station
Lincoln, NE 68509
(402) 471-9899
www.dol.state.ne.us

Nevada

Department of Employment
Training and Rehabilitation
500 East Third Street
Carson City, NV 89713
(775) 687-4545
<http://detr.state.nv.us>

New Hampshire

Department of Employment
Security
32 South Main Street
Concord, NH 03301
(603) 228-4045
www.nhworks.state.nh.us

New Jersey

Department of Labor
P O Box 947
Trenton, NJ 08625-0947
(609) 663-6400
www.state.nj.us

New Mexico

Department of Labor
P O Box 2281
Albuquerque, NM 87103
(505) 841-8582
www.uiclaims.state.nm.us

New York

Department of Labor
State Campus, Building 12,
Room 542
Albany, NY 12240
(888) 899-8810
www.labor.state.ny.us

North Carolina

Employment Security
Commission
P O Box 26504
Raleigh, NC 27611
(919) 733-7396
www.ncesc.com

North Dakota

Job Service of North Dakota
P O Box 5507
Bismarck, ND 58506-5507
(800) 472-2952
www.state.nd.us/jsnd

Ohio

Department of Job and
Family Services
P O Box 182404
Columbus, OH 43218-2404
(614) 466-2319
<http://www.state.oh.us/odjfs/ouc>

Oklahoma

Employment Security
Commission
Will Rogers Memorial
Office Building
2401 North Lincoln
Oklahoma City, OK 73105
(405) 557-7170
www.oesc.state.ok.us/ui

Oregon

Employment Department
875 Union Street NE
Salem, OR 97311
(503) 947-1488
www.emp.state.or.us

Pennsylvania

Department of Labor and
Industry
7th and Forster Street
Harrisburg, PA 17121
(717) 787-7679
www.dli.state.pa.us

Puerto Rico

Department of Labor and
Human Resources
P O Box 1020
San Juan, PR 00919
(787) 754-5262
www.interempleo.org

Rhode Island

Department of Labor and
Training
One Capitol Hill
Providence, RI 02908-5829
(401) 222-3696
www.det.state.ri.us

South Carolina

Employment Security
Commission
P O Box 995
Columbia, SC 29202
(803) 737-3075
www.sces.org/ui

South Dakota

Department of Labor
P O Box 4730
Aberdeen, SD 57402
(605) 626-2312
www.state.sd.us

Tennessee

Department of Employment
Security
500 James Robertson Parkway
Davy Crocket Tower, 9th Floor
Nashville, TN 37245-3500
(615) 741-2486
www.state.tn.us

Texas

Workforce Commission
101 East 15th Street
Austin, TX 78778
(512) 463-2700
www.twc.state.tx.us

Utah

Department of Workforce
Services
P O Box 143001
Salt Lake City, UT 84145-0249
(801) 526-9400
<http://jobs.utah.gov/ui>

Vermont

Department of Employment
and Training
P O Box 488
Montpelier, VT 05601-0488
(802) 828-4252
www.det.state.vt.us

Virginia

Employment Commission
P O Box 1358
Richmond, VA 23218-1358
(804) 371-6325
www.vec.state.va.us

Virgin Islands

Employment Security Agency
P O Box 789
St. Croix, U.S. Virgin Islands
00821
(340) 776-3700

Washington

Employment Security
Department
P O Box 9046
Olympia, WA 98507-9046
(360) 902-9360
www.wa.gov/esd

West Virginia

Bureau of Employment
Programs
112 California Avenue
Charleston, WV 25305-0112
(304) 558-2675
www.state.wv.us

Wisconsin

Department of Workforce
Development
P O Box 7942, GEF 1
Madison, WI 53702
(608) 261-6700
www.dwd.state.wi.us

Wyoming

Department of Employment
P O Box 2760
Casper, WY 82602
(307) 235-3217
<http://wydoe.state.wy.us>

Table 3. Employee Social Security (6.2%) and Medicare (1.45%) Tax Withholding Table

(See Circular E for income tax withholding tables.)

Use this table to figure the amount of social security and Medicare taxes to withhold from each wage payment. For example, on a wage payment of \$180, the employee social security tax is \$11.16 (\$6.20 tax on \$100 plus \$4.96 on \$80 wages). The employee Medicare tax is \$2.61 (\$1.45 tax on \$100 plus \$1.16 on \$80 wages).

If wage payment is:	The social security tax to be withheld is:	The Medicare tax to be withheld is:	If wage payment is:	The social security tax to be withheld is:	The Medicare tax to be withheld is:
\$ 1.00	\$.06	\$.01	\$ 51.00	\$ 3.16	\$.74
2.00 . . . . .	.12	.03	52.00	3.22	.75
3.00 . . . . .	.19	.04	53.00	3.29	.77
4.00 . . . . .	.25	.06	54.00	3.35	.78
5.00 . . . . .	.31	.07	55.00	3.41	.80
6.00 . . . . .	.37	.09	56.00	3.47	.81
7.00 . . . . .	.43	.10	57.00	3.53	.83
8.00 . . . . .	.50	.12	58.00	3.60	.84
9.00 . . . . .	.56	.13	59.00	3.66	.86
10.00 . . . . .	.62	.15	60.00	3.72	.87
11.00 . . . . .	.68	.16	61.00	3.78	.88
12.00 . . . . .	.74	.17	62.00	3.84	.90
13.00 . . . . .	.81	.19	63.00	3.91	.91
14.00 . . . . .	.87	.20	64.00	3.97	.93
15.00 . . . . .	.93	.22	65.00	4.03	.94
16.00 . . . . .	.99	.23	66.00	4.09	.96
17.00	1.05	.25	67.00	4.15	.97
18.00	1.12	.26	68.00	4.22	.99
19.00	1.18	.28	69.00	4.28	1.00
20.00	1.24	.29	70.00	4.34	1.02
21.00	1.30	.30	71.00	4.40	1.03
22.00	1.36	.32	72.00	4.46	1.04
23.00	1.43	.33	73.00	4.53	1.06
24.00	1.49	.35	74.00	4.59	1.07
25.00	1.55	.36	75.00	4.65	1.09
26.00	1.61	.38	76.00	4.71	1.10
27.00	1.67	.39	77.00	4.77	1.12
28.00	1.74	.41	78.00	4.84	1.13
29.00	1.80	.42	79.00	4.90	1.15
30.00	1.86	.44	80.00	4.96	1.16
31.00	1.92	.45	81.00	5.02	1.17
32.00	1.98	.46	82.00	5.08	1.19
33.00	2.05	.48	83.00	5.15	1.20
34.00	2.11	.49	84.00	5.21	1.22
35.00	2.17	.51	85.00	5.27	1.23
36.00	2.23	.52	86.00	5.33	1.25
37.00	2.29	.54	87.00	5.39	1.26
38.00	2.36	.55	88.00	5.46	1.28
39.00	2.42	.57	89.00	5.52	1.29
40.00	2.48	.58	90.00	5.58	1.31
41.00	2.54	.59	91.00	5.64	1.32
42.00	2.60	.61	92.00	5.70	1.33
43.00	2.67	.62	93.00	5.77	1.35
44.00	2.73	.64	94.00	5.83	1.36
45.00	2.79	.65	95.00	5.89	1.38
46.00	2.85	.67	96.00	5.95	1.39
47.00	2.91	.68	97.00	6.01	1.41
48.00	2.98	.70	98.00	6.08	1.42
49.00	3.04	.71	99.00	6.14	1.44
50.00	3.10	.73	100.00	6.20	1.45



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A	943	8
Advance EIC payments	I-9	2
Assistance (See Tax help)	M-274	2
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B	SS-4	8
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Business employers, employment tax payment option	W-4	6, 7
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	W-5	6
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	Free tax services	9
	FUTA (See Federal unemployment (FUTA) tax)	
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Caretakers (See Household employee)	Handbook for Employers,	2
Child and dependent care expenses, credit for	Health aides (See Household employee)	
Cleaning people (See Household employee)	Help (See Tax help)	
Comments	Household employee	2
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D	Housekeepers (See Household employee)	
Dependent care expenses	How to increase withholding	7
Disability payments, state	How to pay estimated tax	7
Domestic worker (See Household employee)	<hr/>	
Drivers (See Household employee)	I	
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Earned income credit (EIC)	<hr/>	
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Employer identification number (EIN)	Legal employee	2
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Employment eligibility verification form	M	
Employment taxes:	Maids (See Household employee)	
Need to pay	Medicare (See Social security and Medicare taxes)	
Payment options	More information (See Tax help)	
Tax returns	<hr/>	
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Federal unemployment (FUTA) tax	Nurses, private (See Household employee)	
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	Y	
	Yard workers (See Household employee)	
	<hr/>	

Tax Publications for Individual Taxpayers

See *How To Get Tax Help* for a variety of ways to get publications, including by computer, phone, and mail.

General Guides

- 1 Your Rights as a Taxpayer
- 17 Your Federal Income Tax (For Individuals)
- 334 Tax Guide for Small Business (For Individuals Who Use Schedule C or C-EZ)
- 509 Tax Calendars for 2004
- 553 Highlights of 2003 Tax Changes
- 910 Guide to Free Tax Services

Specialized Publications

- 3 Armed Forces' Tax Guide
- 54 Tax Guide for U.S. Citizens and Residents Aliens Abroad
- 225 Farmer's Tax Guide
- 378 Fuel Tax Credits and Refunds
- 463 Travel, Entertainment, Gift, and Car Expenses
- 501 Exemptions, Standard Deduction, and Filing Information
- 502 Medical and Dental Expenses (Including the Health Coverage Tax Credit)
- 503 Child and Dependent Care Expenses
- 504 Divorced or Separated Individuals
- 505 Tax Withholding and Estimated Tax
- 514 Foreign Tax Credit for Individuals
- 516 U.S. Government Civilian Employees Stationed Abroad
- 517 Social Security and Other Information for Members of the Clergy and Religious Workers
- 519 U.S. Tax Guide for Aliens
- 521 Moving Expenses
- 523 Selling Your Home
- 524 Credit for the Elderly or the Disabled
- 525 Taxable and Nontaxable Income
- 526 Charitable Contributions
- 527 Residential Rental Property
- 529 Miscellaneous Deductions
- 530 Tax Information for First-Time Homeowners

- 531 Reporting Tip Income
- 533 Self-Employment Tax
- 536 Net Operating Losses (NOLs) for Individuals, Estates, and Trusts
- 537 Installment Sales
- 541 Partnerships
- 544 Sales and Other Dispositions of Assets
- 547 Casualties, Disasters, and Thefts
- 550 Investment Income and Expenses
- 551 Basis of Assets
- 552 Recordkeeping for Individuals
- 554 Older Americans' Tax Guide
- 555 Community Property
- 556 Examination of Returns, Appeal Rights, and Claims for Refund
- 559 Survivors, Executors, and Administrators
- 561 Determining the Value of Donated Property
- 564 Mutual Fund Distributions
- 570 Tax Guide for Individuals With Income From U.S. Possessions
- 571 Tax-Sheltered Annuity Plans (403(b) Plans)
- 575 Pension and Annuity Income
- 584 Casualty, Disaster, and Theft Loss Workbook (Personal-Use Property)
- 587 Business Use of Your Home (Including Use by Daycare Providers)
- 590 Individual Retirement Arrangements (IRAs)
- 593 Tax Highlights for U.S. Citizens and Residents Going Abroad
- 594 What You Should Know About the IRS Collection Process
- 595 Tax Highlights for Commercial Fishermen
- 596 Earned Income Credit (EIC)
- 721 Tax Guide to U.S. Civil Service Retirement Benefits
- 901 U.S. Tax Treaties

- 907 Tax Highlights for Persons with Disabilities
- 908 Bankruptcy Tax Guide
- 911 Direct Sellers
- 915 Social Security and Equivalent Railroad Retirement Benefits
- 919 How Do I Adjust My Tax Withholding?
- 925 Passive Activity and At-Risk Rules
- 926 Household Employer's Tax Guide
- 929 Tax Rules for Children and Dependents
- 936 Home Mortgage Interest Deduction
- 946 How To Depreciate Property
- 947 Practice Before the IRS and Power of Attorney
- 950 Introduction to Estate and Gift Taxes
- 967 The IRS Will Figure Your Tax
- 968 Tax Benefits for Adoption
- 969 Medical Savings Accounts (MSAs)
- 970 Tax Benefits for Education
- 971 Innocent Spouse Relief
- 972 Child Tax Credit
- 1542 Per Diem Rates
- 1544 Reporting Cash Payments of Over \$10,000 (Received in a Trade or Business)
- 1546 The Taxpayer Advocate Service of the IRS

Spanish Language Publications

- 1SP Derechos del Contribuyente
- 579SP Cómo Preparar la Declaración de Impuesto Federal
- 594SP Comprendiendo el Proceso de Cobro
- 596SP Crédito por Ingreso del Trabajo
- 850 English-Spanish Glossary of Words and Phrases Used in Publications Issued by the Internal Revenue Service
- 1544SP Informe de Pagos en Efectivo en Exceso de \$10,000 (Recibidos en una Ocupación o Negocio)

Commonly Used Tax Forms

See *How To Get Tax Help* for a variety of ways to get forms, including by computer, fax, phone, and mail. For fax orders only, use the catalog number when ordering.

Form Number and Title	Catalog Number	Form Number and Title	Catalog Number
1040 U.S. Individual Income Tax Return	11320	2106 Employee Business Expenses	11700
Sch A&B Itemized Deductions & Interest and Ordinary Dividends	11330	2106-EZ Unreimbursed Employee Business Expenses	20604
Sch C Profit or Loss From Business	11334	2210 Underpayment of Estimated Tax by Individuals, Estates, and Trusts	11744
Sch C-EZ Net Profit From Business	14374	2441 Child and Dependent Care Expenses	11862
Sch D Capital Gains and Losses	11338	2848 Power of Attorney and Declaration of Representative	11980
Sch D-1 Continuation Sheet for Schedule D	10424	3903 Moving Expenses	12490
Sch E Supplemental Income and Loss	11344	4562 Depreciation and Amortization	12906
Sch EIC Earned Income Credit	13339	4868 Application for Automatic Extension of Time To File U.S. Individual Income Tax Return	13141
Sch F Profit or Loss From Farming	11346	4952 Investment Interest Expense Deduction	13177
Sch H Household Employment Taxes	12187	5329 Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts	13329
Sch J Farm Income Averaging	25513	6251 Alternative Minimum Tax—Individuals	13600
Sch R Credit for the Elderly or the Disabled	11359	8283 Noncash Charitable Contributions	62299
Sch SE Self-Employment Tax	11358	8582 Passive Activity Loss Limitations	63704
1040A U.S. Individual Income Tax Return	11327	8606 Nondeductible IRAs	63966
Sch 1 Interest and Ordinary Dividends for Form 1040A Filers	12075	8812 Additional Child Tax Credit	10644
Sch 2 Child and Dependent Care Expenses for Form 1040A Filers	10749	8822 Change of Address	12081
Sch 3 Credit for the Elderly or the Disabled for Form 1040A Filers	12064	8829 Expenses for Business Use of Your Home	13232
1040EZ Income Tax Return for Single and Joint Filers With No Dependents	11329	8863 Education Credits	25379
1040-ES Estimated Tax for Individuals	11340	9465 Installment Agreement Request	14842
1040X Amended U.S. Individual Income Tax Return	11360		