



1998 Instructions for Household Employers

Here is the information you need to fill in—

- Schedule H for figuring your household employment taxes.
- Form W-2 for reporting wages paid to your employees.
- Form W-3 for sending Copy A of Form W-2 to the Social Security Administration.



We have been asked—

What do I do after I fill in Schedule H? Enter the taxes from Schedule H on the "Household employment taxes" line of your Form 1040. You do this because these taxes are added to your income taxes.

Where do I send Schedule H? With your Form 1040.

Do I make a separate payment? No. You pay all the taxes to the United States Treasury, even the social security taxes.

When do I pay? Most filers must pay by April 15, 1999.

Important Dates!

By—	You must—
February 1, 1999	Give your employee Form W-2
March 1, 1999	Send Copy A of Form W-2 with Form W-3 to the Social Security Administration
April 15, 1999 (see page 3 for exceptions)	File Schedule H and pay your household employment taxes with your 1998 tax return

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The Basics

A Change To Note

New \$1,100 Test for Social Security and Medicare Taxes. If you paid a household employee cash wages of **less than \$1,100** in 1998, you **do not** have to report and pay any social security and Medicare taxes on that employee's 1998 wages.

Caution: *The \$1,000 amount on lines C and 9 of Schedule H and in the instructions for Part II did not change; the \$1,100 amount **does not** apply to FUTA tax.*

Reminder

If you must file a 1998 Form W-2 for any household employee, you must also send **Form W-3**, Transmittal of Wage and Tax Statements, with Copy A of Form(s) W-2 to the Social Security Administration.

Who Needs To File Schedule H?

You must file Schedule H (Form 1040) if you answer "Yes" to any of the questions on **lines A, B, or C**.

Only Eight Lines for Most People!

Depending on your answers, you may find that you only have to complete lines A, 1 through 4, 6, 8, and 9.

Did You Have a Household Employee? If you hired someone to do household work and you were able to control *what* work they did and *how* they did it, you had a **household employee**. This is true even if you gave the employee freedom of action. What matters is that you had the right to control the details of how the work was done.

Example. You paid Betty Oak to babysit your child and do light housework 4 days a week in your home. Betty followed your specific instructions about household and child care duties. You provided the household equipment and supplies Betty needed to do her work. Betty is your household employee.

Household work is work done in or around your home. Some examples of workers who do household work are:

Babysitters	Drivers	Nannies
Caretakers	Health aides	Private nurses
Cleaning people	Housekeepers	Yard workers

If a worker is your employee, it does not matter whether the work is full or part time or that you hired the worker through an agency or from a list provided by an agency or association. Also, it does not matter if the wages paid are for work done hourly, daily, weekly, or by the job.

Note: *If a government agency files Schedule H for the worker, you do not need to file it.*

Cash Wages. Cash wages include wages paid by checks, money orders, etc. Cash wages do not include the value of food, lodging, clothing, or other noncash items you give a household employee.



For 1998, you can give your employee as much as \$65 a month for his or her expenses to commute to your home by public transportation (bus, train, etc.) without the repayment counting as cash wages. However, if you gave the employee more than \$65 a month for these expenses, include the amount over \$65 as wages.

Calendar Quarter. A calendar quarter is January through March, April through June, July through September, or October through December.

Workers Who Are Not Your Employees. Workers you get from an agency are not your employees if the agency is responsible for who does the work and how it is done. Self-employed workers are also not your employees. A worker is self-employed if only he or she can control how the work is done. A self-employed worker usually provides his or her own tools and offers services to the general public in an independent business.

Example. You made an agreement with Paul Brown to care for your lawn. Paul runs a lawn care business and offers his services to the general public. He hires his own helpers and provides his own tools and supplies. Neither Paul nor his helpers are your employees.

Who Needs To File Form W-2 and Form W-3?

You must file Form W-2 for each household employee to whom you paid \$1,100 or more of cash wages in 1998 that are subject to social security and Medicare taxes. To find out if the wages are subject to these taxes, see the instructions for Schedule H, lines 1 and 3, on page 3. If the wages are not subject to these taxes but you withheld Federal income tax from the wages of any household employee, you must file Form W-2 for that employee.

If you file one or more Forms W-2, you must also file **Form W-3**, Transmittal of Wage and Tax Statements.

Do You Have an Employer Identification Number (EIN)?

If you do not have an EIN, see **Form SS-4**, Application for Employer Identification Number. The instructions explain how you can get an EIN immediately over the telephone or in about 4 weeks if you apply by mail. See page 5 for details on how to get Form SS-4.

Can Your Employee Legally Work in the United States?

It is unlawful 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 each complete part of the Immigration and Naturalization Service (INS) **Form I-9**, Employment Eligibility Verification. You must verify that the employee is either a U.S. citizen or an alien who can legally work and you must keep Form I-9 for your records. You can get the form and the INS Handbook for Employers by calling 1-800-755-0777.

What About State Employment Taxes?

If you employed a household employee in 1998, you probably have to pay contributions to your state unemployment fund for 1998. To find out if you do, contact your state unemployment tax agency right away. You should also find out if you need to pay or collect other state employment taxes or carry workers' compensation insurance.

When and Where To File

Schedule H

If you file any of the returns listed below for 1998, attach Schedule H to it. Mail your return by **April 15, 1999**, to the address shown in your tax return booklet. **Exceptions.** If you get an extension of time to file your return, file it with Schedule H by the extended due date. If you are a fiscal year filer, file your return and Schedule H by the due date, including extensions.

Form 1040	Form 1040-SS
Form 1040NR	Form 1041
Form 1040NR-EZ	

If you are not required to file a 1998 tax return (for example, because your income is below the amount that requires you to file), you must file Schedule H by **April 15, 1999**. Complete Schedule H and put it in an envelope with your check or money order—**do not** send cash. See the list of addresses on the back cover of this booklet. Mail your completed Schedule H and payment to the address listed for the place where you live. Make your check or money order payable to the **"United States Treasury"** for the total household employment taxes due. Enter your name, address, social security number, daytime phone number, and "1998 Schedule H" on your check or money order.

Form W-2 and Form W-3

By **February 1, 1999**, you must give Copies B, C, and 2 of Form W-2 to each employee. You will meet this requirement if the form is properly addressed, mailed, and postmarked no later than February 1, 1999.

By **March 1, 1999**, send **Copy A** of all Forms W-2 with **Form W-3**, Transmittal of Wage and Tax Statements, to the Social Security Administration (SSA). If an envelope

addressed to the SSA came with this booklet, please use it. **Do not** mail your Schedule H in this envelope. If you do not have the envelope, mail Copy A of all Forms W-2 with Form W-3 to the Social Security Administration, Data Operations Center, Wilkes-Barre, PA 18769-0001. For certified mail, the ZIP code is 18769-0002. If you use a carrier other than the U.S. Postal Service add "ATTN: W-2 PROCESS, 1150 E. Mountain Dr." to the address and change the ZIP code to "18702-7997."

Note: Check with your state, city, or local tax department to find out if you must send Copy 1 of Form W-2.

Penalties. You may have to pay a penalty if you do not give Forms W-2 to your employees or file Copy A of the forms with the SSA. You may also have to pay a penalty if you do not show your employee's social security number on Form W-2 or do not provide correct information on the form.

How To Fill In Schedule H, Form W-2, and Form W-3

Schedule H

Social Security Number. Enter your social security number. (**Form 1041 filers**, do not enter a number in this space. But be sure to enter your EIN in the space provided.)

Employer Identification Number (EIN). An EIN is a nine-digit number assigned by the IRS. The digits are arranged as follows: 00-0000000. If you have an EIN, enter it in the space provided. If you do not have an EIN, see page 2. If you applied for an EIN but have not received it, enter "Applied for". **Do not** use your social security number as an EIN.

Line A. To figure the total cash wages you paid in 1998 to **each** household employee, **do not** count amounts paid to any of the following individuals.

- Your spouse.
- Your child who was under age 21.
- Your parent. But see **Exception for Parents** below.
- Your employee who was under age 18 at any time during 1998. If the employee was not a student, see **Exception for Employees Under Age 18** below.

Exception for Parents. Count the cash wages you paid your parent for work in or around your home if **both 1 and 2** below apply.

1. Your child who lived with you was under age 18 **or** had a physical or mental condition that required the personal care of an adult for at least 4 continuous weeks in a calendar quarter.

2. You were divorced and not remarried, a widow or widower, or married to and living with a person whose physical or mental condition prevented him or her from caring for the child during that 4-week period.

Exception for Employees Under Age 18. Count the cash wages you paid to a person who was under age 18 and not a student if providing household services was his or her principal occupation.

Part I. Social Security, Medicare, and Income Taxes

Social security and Medicare taxes pay for retirement, disability, and health benefits for workers and their families. You and your employees pay these taxes in equal amounts.

For social security, the tax rate is 6.2% each for you and your employee. For Medicare, the rate is 1.45% each. If you did not deduct the employee's share from his or her wages, you must pay the employee's share and your share (a total of 12.4% for social security and 2.9% for Medicare).

Lines 1 and 3. Enter on lines 1 and 3 the total cash wages (defined on page 2) paid in 1998 to each household

employee who meets the \$1,100 test, explained below. However, if you paid any household employee cash wages of more than \$68,400 in 1998, include on line 1 only the first \$68,400 of that employee's cash wages. On line 3, include that employee's total cash wages.

\$1,100 Test. Any household employee to whom you paid cash wages of \$1,100 or more in 1998 meets this test. The test applies to cash wages paid in 1998 regardless of when the wages were earned. To figure the total cash wages you paid in 1998 to each household employee, see the instructions for line A.

Lines 5 and 7. Enter on line 5 any Federal income tax you withheld from the wages you paid your household employees in 1998. On line 7, enter any advance EIC payments you made to your household employees in 1998.

Line 9. For each calendar quarter of 1997 and 1998, add the cash wages you paid to all your household employees in that quarter. Is the total for any quarter in 1997 or 1998 \$1,000 or more?

Yes. Complete Part II of Schedule H.

No. Follow the instructions in the chart below.

IF you file Form...	THEN enter the amount from Schedule H, line 8, on...
1040	line 55
1040NR	line 52
1040NR-EZ	line 17
1040-SS	line 13
1041	Schedule G, line 7

If you do not file any of the above forms, complete Part IV of Schedule H and follow the instructions under **When and Where To File** on page 3.

Part II. Federal Unemployment (FUTA) Tax

FUTA tax, with state unemployment systems, provides for payments of unemployment compensation to workers who have lost their jobs. Most employers pay both a Federal and state unemployment tax.

The FUTA tax rate is 6.2%. But see **Credit for Contributions Paid to State** below. **Do not** deduct the FUTA tax from your employee's wages. You must pay it from your own funds.

Credit for Contributions Paid to State. You may be able to take a credit of up to 5.4% against the FUTA tax, resulting in a net tax rate of 0.8%. But to do so, you must pay all the required contributions for 1998 to your state unemployment fund by April 15, 1999. Fiscal year filers must pay all required contributions for 1998 by the due date of their Federal income tax returns (not including extensions).

Contributions are payments that a state requires you, as an employer, to make to its unemployment fund for the payment of unemployment benefits. However, contributions do not include:

- Any payment deducted or deductible from your employees' pay,
- Penalties, interest, or special administrative taxes not included in the contribution rate the state gave you, and
- Voluntary contributions you paid to get a lower experience rate.

Lines 10 Through 12. Answer the questions on lines 10 through 12 to see if you should complete Section A or Section B of Part II.

Fiscal Year Filers. If you paid all state unemployment contributions for 1998 by the due date of your return (not including extensions), check the "Yes" box on line 11. Otherwise, check the "No" box.

Line 13. Enter the two-letter abbreviation of the name of the state (or the District of Columbia, Puerto Rico, or the Virgin Islands) to which you paid unemployment contributions.

Line 15. Enter the total contributions (defined earlier) you paid to your state unemployment fund for 1998. If you did not have to make contributions because your state gave you a 0% experience rate, enter "0% rate" on line 15.

Line 16. Enter the total cash wages you paid in 1998 to each household employee, including employees paid less than \$1,000. However, **do not** include cash wages paid in 1998 to any of the following individuals.

- Your spouse.
- Your child who was under age 21.
- Your parent.

If you paid any household employee more than \$7,000 in 1998, include on line 16 only the first \$7,000 of that employee's cash wages.

Line 18. Complete all columns that apply. If you do not, you will not get a credit. If you need more space, attach a statement using the same format as line 18. Your state will provide an experience rate. If you do not know your rate, contact your state unemployment tax agency.

You must complete columns (a), (b), (c), and (i), even if you were not given an experience rate. If you were given an experience rate of 5.4% or higher, you must also complete columns (d) and (e). If you were given a rate of less than 5.4%, you must complete all columns.

If you were given a rate for only part of the year, or the rate changed during the year, you must complete a separate line for each rate period.

Column (c). Enter the taxable wages on which you must pay taxes to the unemployment fund of the state shown in column (a). If your experience rate is 0%, enter the amount of wages you would have had to pay taxes on if that rate had not been granted.

Column (i). Enter the total contributions (defined earlier) you paid to the state unemployment fund for 1998 by April 15, 1999. Fiscal year filers, enter the total contributions you paid to the state unemployment fund for 1998 by the due date of your return (not including extensions). If you are claiming excess credits as payments of state unemployment contributions, attach a copy of the letter from your state.

Part III. Total Household Employment Taxes

Line 28. Follow the instructions in the chart below.

IF you file Form...	THEN do not complete Part IV but enter the amount from Schedule H, line 27, on...
1040	line 55
1040NR	line 52
1040NR-EZ	line 17
1040-SS	line 13
1041	Schedule G, line 7

If you do not file any of the above forms, complete Part IV of Schedule H and follow the instructions under **When and Where To File** on page 3.

Form W-2 and Form W-3

If you file Form W-2, you must also file Form W-3.

The titles of the boxes tell you what information to enter. The completed Form W-2 and W-3 in the example (see page 7) shows how the entries are made. But if you paid the employee's share of social security and Medicare taxes, the following rules apply. Enter the amount you paid for the employee in boxes 4 and 6; do not include your share of these taxes. Add the amounts in boxes 4 and 6 to the amount in box 3 (or box 5 if that amount is larger). Enter the total in box 1. If you paid any amount to your employee to cover the employee's Federal income tax, include that amount in the total in boxes 1, 3, and 5.



On Form W-3, put an "X" in the "Hshld. emp." box of box b.

You Should Also Know

What Is New for 1999



The tax rates mentioned in the instructions for Parts I and II of Schedule H will not change. The 1999 Employee Social Security and Medicare Tax Withholding Table is in **Pub. 926, Household Employer's Tax Guide**.

Limit on Wages Subject to Social Security Tax. The \$68,400 amount in the instructions for Part I of Schedule H will increase to \$72,600.

Estimated Tax Penalty

You may have to pay an estimated tax penalty if you do not prepay the household employment taxes and **either 1 or 2** below applies for the year.

1. You will have Federal income tax withheld from your pay, pension, annuity, etc.
2. You would be required to make estimated tax payments (to avoid the penalty) even if you did not owe household employment taxes.

To prepay the employment taxes, you can either increase the Federal income tax withheld from your pay or make estimated tax payments. For more details, see **Pub. 505, Tax Withholding and Estimated Tax**, or **Form 1040-ES, Estimated Tax for Individuals**.

What Records To Keep

You must keep copies of Schedule H and related Forms W-2, W-3, **W-4**, Employee's Withholding Allowance Certificate, and **W-5**, Earned Income Credit Advance Payment Certificate, for at least 4 years after the due date for filing Schedule H or the date the taxes were paid, whichever is later. If you have to file Form W-2, also keep a record of each employee's name and social security number. Each payday, you should record the dates and amounts of:

- Cash and noncash wage payments.
- Any employee social security tax withheld.

- Any employee Medicare tax withheld.
- Any Federal income tax withheld.
- Any advance EIC payments you made.

What Is the Earned Income Credit (EIC)

The EIC is a refundable tax credit for certain workers.

Which Employees Must I Notify About the EIC? You must notify your household employee about the EIC if you agreed to withhold Federal income tax from the employee's wages but did not do so because the income tax withholding tables showed that no tax should be withheld.

Note: You are encouraged to notify each employee whose wages for 1998 were less than \$30,095 that he or she may be eligible for the EIC.

How and When Must I Notify My Employees? You must give the employee one of the following:

- The IRS **Form W-2**, which has the required information about the EIC on the back of Copy B.
- 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 IRS Form W-2.
- **Notice 797**, Possible Federal Tax Refund Due to the Earned Income Credit (EIC).
- Your written statement with the same wording as Notice 797.

If you are not required to give the employee a Form W-2, you must provide the notification by February 8, 1999.

You must hand the notice directly to the employee or send it by First-Class Mail to the employee's last known address.

How Do My Employees Claim the EIC? Eligible employees claim the EIC on their 1998 tax returns. The 1998 income tax return instructions explain in detail how to claim the EIC.

How Do My Employees Get Advance EIC Payments? Eligible employees who have a qualifying child can get part of the credit with their pay during the year by giving you a completed **Form W-5**, Earned Income Credit Advance Payment Certificate. You **must** include advance EIC payments with wages paid to these employees. For details, including tables that show you how to figure the amount to add to the employee's net pay, see **Pub. 15, Employer's Tax Guide**.

Rules for Business Employers

Do not use Schedule H if you chose to report employment taxes for your household employees along with your other employees on **Form 941**, Employer's Quarterly Federal Tax Return, or **Form 943**, Employer's Annual Tax Return for Agricultural Employees. If you report this way, be sure to include your household employees' wages on your **Form 940** (or **940-EZ**), Employer's Annual Federal Unemployment (FUTA) Tax Return.

How To Get Forms and Publications

To get the IRS forms and publications mentioned in these instructions (including Notice 797), call 1-800-TAX-FORM (1-800-829-3676) or use one of the other sources listed in your income tax return instructions.

Completed Example of Schedule H, Form W-2, and Form W-3

On February 19, 1998, Susan Green hired Helen Maple to clean her house every Wednesday. Susan did not have a household employee in 1997.

Susan paid Helen \$50 every Wednesday for her day's work. Susan decided not to withhold Helen's share of the social security and Medicare taxes from the wages she paid Helen. Instead, she will pay Helen's share of these taxes from her own funds. Susan did not withhold Federal income tax because Helen did not give her a **Form W-4**, Employee's Withholding Allowance Certificate, to request withholding. Susan also did not pay Helen advance earned income credit payments because Helen did not give her a **Form W-5**, Earned Income Credit Advance Payment Certificate.

Helen was employed by Susan for the rest of the year (a total of 45 weeks). The following is some of the information Susan will need to complete Form W-2, Form W-3, and Schedule H.

Helen's total cash wages . . . \$2,250.00
(\$50 x 45 weeks)

Helen's share of the—

Social security tax \$139.50
(\$2,250 x 6.2% (.062))
Medicare tax \$32.63
(\$2,250 x 1.45% (.0145))

Helen's total cash wages each quarter:

1st quarter \$250.00 (\$50 x 5 weeks)
2nd quarter \$650.00 (\$50 x 13 weeks)
3rd quarter \$700.00 (\$50 x 14 weeks)
4th quarter \$650.00 (\$50 x 13 weeks)

Amount included in box 1 of Form W-2 and Form W-3:

Cash wages \$2,250.00
Helen's share of social security tax paid by Susan 139.50
Helen's share of Medicare tax paid by Susan 32.63
Total \$2,422.13

SCHEDULE H (Form 1040) <small>Department of the Treasury Internal Revenue Service</small>	Household Employment Taxes (For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes) ▶ Attach to Form 1040, 1040NR, 1040NR-EZ, 1040-SS, or 1041. ▶ See separate instructions.	<small>OMB No. 1545-0074</small> 1998 <small>Attachment Sequence No. 44</small>
Name of employer		Social security number 0 0 0 1 1 1 1 1 1 Employer identification number 0 0 1 2 3 4 5 6 7
<p>Caution: The \$1,100 per year test applies only to line A. The \$1,000 per quarter test applies only to line C and line 9.</p> <p>A Did you pay any one household employee cash wages of \$1,100 or more in 1998? (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 3 before you answer this question.)</p> <p><input checked="" type="checkbox"/> Yes. Skip lines B and C and go to line 1. <input type="checkbox"/> No. Go to line B.</p>		
Part I Social Security, Medicare, and Income Taxes		
1	Total cash wages subject to social security taxes (see page 3)	1 2,250 00
2	Social security taxes. Multiply line 1 by 12.4% (.124)	2 279 00
3	Total cash wages subject to Medicare taxes (see page 3)	3 2,250 00
4	Medicare taxes. Multiply line 3 by 2.9% (.029).	4 65 25
5	Federal income tax withheld, if any	5
6	Add lines 2, 4, and 5	6 344 25
7	Advance earned income credit (EIC) payments, if any	7
8	Total social security, Medicare, and income taxes. Subtract line 7 from line 6	8 344 25
9	Did you pay total cash wages of \$1,000 or more in any calendar quarter of 1997 or 1998 to household employees? (Do not count cash wages paid in 1997 or 1998 to your spouse, your child under age 21, or your parent.)	
<input checked="" type="checkbox"/> No. Stop. Enter the amount from line 8 above on Form 1040, line 55. If you are not required to file Form 1040, see the line 9 instructions on page 4.		

Note: Although not shown, Susan also enters on Form W-2 the required state or local income tax information in boxes 16

through 21. She also enters her telephone number on Form W-3.

a Control number 22222		Void <input type="checkbox"/>	For Official Use Only ▶ OMB No. 1545-0008			
b Employer identification number 00-1234567		1 Wages, tips, other compensation 2422.13		2 Federal income tax withheld		
c Employer's name, address, and ZIP code Susan Green 16 Gray Street Anyplace, CA 92665		3 Social security wages 2250.00		4 Social security tax withheld 139.50		
		5 Medicare wages and tips 2250.00		6 Medicare tax withheld 32.63		
		7 Social security tips		8 Allocated tips		
d Employee's social security number 000-00-4567		9 Advance EIC payment		10 Dependent care benefits		
e Employee's name (first, middle initial, last) Helen R. Maple ----- 19 Pine Avenue Anycity, CA 92665		11 Nonqualified plans		12 Benefits included in box 1		
		13 See instrs. for box 13		14 Other		
f Employee's address and ZIP code		15 Statutory employee <input type="checkbox"/>	Deceased <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Legal rep. <input type="checkbox"/>	Deferred compensation <input type="checkbox"/>
16 State	Employer's state I.D. no.	17 State wages, tips, etc.	18 State income tax	19 Locality name	20 Local wages, tips, etc.	21 Local income tax

Form **W-2 Wage and Tax Statement 1998**

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Copy A For Social Security Administration—Send this entire page with Form W-3 to the Social Security Administration; photocopies are **Not** acceptable.

Cat. No. 10134D

a Control number 33333		For Official Use Only ▶ OMB No. 1545-0008			
b Kind of Payer ▶	941 <input type="checkbox"/>	Military <input type="checkbox"/>	943 <input type="checkbox"/>	1 Wages, tips, other compensation 2422.13	2 Federal income tax withheld
	CT-1 <input type="checkbox"/>	Hshld. emp. <input checked="" type="checkbox"/>	Medicare govt. emp. <input type="checkbox"/>	3 Social security wages 2250.00	4 Social security tax withheld 139.50
c Total number of Forms W-2 1	d Establishment number			5 Medicare wages and tips 2250.00	6 Medicare tax withheld 32.63
e Employer identification number 00-1234567		7 Social security tips		8 Allocated tips	
f Employer's name Susan Green ----- 16 Gray Street Anyplace, CA 92665		9 Advance EIC payments		10 Dependent care benefits	
		11 Nonqualified plans		12 Deferred compensation	
g Employer's address and ZIP code		13		14	
h Other EIN used this year		15 Income tax withheld by third-party payer			
i Employer's state I.D. No.					
Contact person Susan Green	Telephone number ()	Fax number ()		E-mail address	

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature ▶ Susan Green Title ▶ Date ▶ 1/29/99

Form **W-3 Transmittal of Wage and Tax Statements 1998** Department of the Treasury Internal Revenue Service

Note: When you fill in Forms W-2 and W-3, please—

- Type or print entries, if possible, using black ink.
- Make all dollar entries without the dollar sign and comma, but with the decimal point (for example, 2422.13 **not** \$2,422.13).

- Do not round off—show the cents portion of money amounts.

Do You Have To File Form 1040, 1040NR, 1040NR-EZ, 1040-SS, or 1041?

Yes — Attach Schedule H to that form and mail to the address in your tax return booklet.

No — Mail your completed Schedule H and payment to the **Internal Revenue Service Center** for the place where you live. No street address is needed. See **When and Where To File** on page 3 for the information to enter on your payment.

<u>IF you live in...</u>	<u>THEN use this address...</u>	<u>IF you live in...</u>	<u>THEN use this address...</u>
Florida, Georgia, South Carolina	Atlanta, GA 39901-0007	Alaska, Arizona, California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201-0007
New Jersey, New York (New York City and counties of Nassau, Rockland, Suffolk, and Westchester)	Holtsville, NY 00501-0007	California (all other counties), Hawaii	Fresno, CA 93888-0007
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA 05501-0007	Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee	Memphis, TN 37501-0007
Illinois, Iowa, Minnesota, Missouri, Wisconsin	Kansas City, MO 64999-0007	American Samoa, Guam, Puerto Rico, Virgin Islands, Foreign country, all APO and FPO addresses	Philadelphia, PA 19255-0007
Delaware, District of Columbia, Maryland, Pennsylvania, Virginia	Philadelphia, PA 19255-0007		
Indiana, Kentucky, Michigan, Ohio, West Virginia	Cincinnati, OH 45999-0007		
Kansas, New Mexico, Oklahoma, Texas	Austin, TX 73301-0007		

