



2004 Instructions for Schedule H (Form 1040)

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.

No household employees in 2004? If you did not have any household employees in 2004, you do not have to file Schedule H (Form 1040) for 2004.

New York State employer? If yes, you must use the worksheet on page H-4.

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, 1040NR, 1040-SS, or 1041. You do this because these taxes are added to your income taxes.

How do I file Schedule H? File Schedule H with your Form 1040, 1040NR, 1040-SS, or 1041. If you are not filing a 2004 tax return, file Schedule H by itself.

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, 2005.

How many copies of Form W-3 do I send to the Social Security Administration (SSA)? Send one copy of Form W-3 with Copy A of Form(s) W-2 to the SSA, and keep one copy of Form W-3 for your records.

Contents	Page	Contents	Page
The Basics	H-2	Schedule H	H-3
Who Needs To File Schedule H?	H-2	Form W-2 and Form W-3	H-5
Who Needs To File Form W-2 and Form W-3?	H-2	You Should Also Know	H-5
Do You Have an Employer Identification Number (EIN)?	H-2	What Is New for 2005	H-5
Can Your Employee Legally Work in the United States?	H-2	Estimated Tax Penalty	H-5
What About State Employment Taxes?	H-3	What Records To Keep	H-5
When and Where To File	H-3	What Is the Earned Income Credit (EIC)?	H-5
Schedule H	H-3	Rules for Business Employers	H-5
Form W-2 and Form W-3	H-3	State Disability Payments	H-5
How To Fill In Schedule H, Form W-2, and Form W-3	H-3	How To Get Forms and Publications	H-6
		Completed Example of Schedule H, Form W-2, and Form W-3	H-6

Important Dates!

By—	You must—
January 31, 2005	Give your employee Form W-2
February 28, 2005 (March 31, 2005 if you file electronically)	Send Copy A of Form W-2 with Form W-3 to the Social Security Administration
April 15, 2005 (see page H-3 for exceptions)	File Schedule H and pay your household employment taxes with your 2004 tax return

The Basics

Reminder

If you must file a 2004 Form W-2, Wage and Tax Statement, for any household employee, you must also send Form W-3, Transmittal of Wage and Tax Statement, 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 8 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 he or she did and how he or she 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 2004, you can generally give your employee transportation benefits such as transit passes worth up to \$100 per month without the benefits counting as cash wages. However, the value of benefits over \$100 a month is included as wages. See Transportation (Commuting) Benefits in Publication 15-B, Employer’s Tax Guide to Fringe Benefits, for more information.

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.

For more information, see Publication 926, Household Employer’s Tax Guide.

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 \$1,400 or more of cash wages in 2004 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 H-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.

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 internet, by telephone, or in about 4 weeks if you apply by mail. See *How To Get Forms and Publications* on page H-6 for details on how to get forms and publications including Form SS-4. Do not use a social security number in place of an EIN.

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 U.S. Citizenship and Immigration Services (USCIS) Form I-9, Employment Eligibility Verification. The Bureau was formerly called the Immigration and Naturalization Service, or INS. 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 USCIS Handbook for Employers by calling 1-800-870-3676, or by visiting the USCIS website at www.uscis.gov.

What About State Employment Taxes?

If you employed a household employee in 2004, you probably have to pay contributions to your state unemployment fund for 2004. 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 Forms 1040, 1040NR, 1040-SS, or 1041 for 2004, remember to attach Schedule H to it. Mail your return by April 15, 2005, 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 of your fiscal year return, including extensions.

Note. If you are a calendar year taxpayer and have no household employees for 2004, you do not have to file Form 1040 (Schedule H) for 2004.

If you are not required to file a 2004 tax return (for example, because your income is below the amount that requires you to file), you must file Schedule H by April 15, 2005. 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 "2004 Schedule H" on your check or money order. Household employers that are tax-exempt, such as churches, may file Schedule H by itself.

Form W-2 and Form W-3

By January 31, 2005, 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 January 31, 2005.

By February 28, 2005, (March 31, 2005 if you file electronically) send Copy A of all Forms W-2 with Form W-3 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 the envelope. If you do not have the envelope, mail Copy A of all Forms W-2 with Form W-3 to:

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



If you were notified that your household employee received payments from a state disability plan, see page H-5.

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 *Do You Have an Employer Identification Number (EIN)?* earlier. 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 2004 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. (See *Exception for Parents* below.)
- Your employee who was under age 18 at any time during 2004. 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). See *Form W-2 and Form W-3* on page H-5 for more information.

Lines 1 and 3. Enter on lines 1 and 3 the total cash wages (defined on page H-2) paid in 2004 to each household employee who meets the \$1,400 test, explained later. However, if you paid any household employee cash wages of more than \$87,900 in 2004, include on line 1 only the first \$87,900 of that employee's cash wages. On line 3, include that employee's total cash wages.

\$1,400 Test. Any household employee to whom you paid cash wages of \$1,400 or more in 2004 meets this test. The test applies to cash wages paid in 2004 regardless of when the wages were earned. To figure the total cash wages you paid in 2004 to each household employee, see the instructions for line A, earlier.

Lines 5 and 7. Enter on line 5 any federal income tax you withheld from the wages you paid your household employees in 2004. On line 7, enter any advance EIC payments you made to your household employees in 2004.

Line 9. For each calendar quarter of 2003 and 2004, add the cash wages you paid to all your household employees in that quarter. Is the total for any quarter in 2003 or 2004 \$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 61
1040NR	line 56
1040-SS	line 4
1041	Schedule G, line 6

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 H-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 2004 to your state unemployment fund by April 15, 2005. Fiscal year filers must pay all required contributions for 2004 by the due date of their federal income tax returns (not including extension). If you pay contributions to the State of New York, see the instructions for *line 24*.

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 such as FUTA tax deducted or deductible from your employees' pay;
- Penalties, interest, or special administrative taxes not included in the contributions 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 2004 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 2004. If you did not have to make contributions because your state gave you a zero percent experience rate, enter "0% rate" on line 15.

Line 16. Enter the total cash wages you paid in 2004 to each household employee, including employees paid less than \$1,000. However, do not include cash wages paid in 2004 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 2004, 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 the 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 zero percent, 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 2004 by April 15, 2005. Fiscal year filers, enter the total contributions you paid to the state unemployment fund for 2004 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.

Line 24. Complete the following worksheet **only** if you are a New York State employer.

Worksheet for New York State Employers

1. Enter the smaller of the amounts from Schedule H, line 20 or 23.	1.
2. Enter your New York wages from Schedule H, line 21.	2.
3. Multiply the amount from line 2 of this worksheet by .003 and enter the result here.	3.
4. Subtract line 3 of this worksheet from line 1 of this worksheet and enter the result here and on Schedule H, line 24.	4.

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 61
1040NR	line 56
1040-SS	line 4
1041	Schedule G, line 6

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 H-3.

Form W-2 and Form W-3

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

You must report both cash and noncash wages in box 1, as well as tips and other compensation. The completed Forms W-2 and W-3 in the example (see page H-8) show how the entries are made.

Employee's Portion of Taxes Paid by Employer. If you paid the employee's share of social security and Medicare taxes, the following rules apply. See pages H-6, H-7, and H-8.

- 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.



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

You Should Also Know

What Is New for 2005



The tax rates mentioned in the instructions for Parts I and II of Schedule H will not change. The 2005 Employee Social Security and Medicare Tax Withholding Table is in Publication 926, Household Employer's Tax Guide.

Limit on Wages Subject to Social Security Tax. The \$87,900 amount in the instructions for Part I of Schedule H will increase to \$90,000.

Estimated Tax Penalty

You may need to increase the federal income tax withheld from your pay, pension, annuity, etc. or pay estimated tax payments to avoid an estimated tax penalty based on your household employment taxes shown on line 27 of Schedule H (Form 1040). You may increase your federal income tax withheld by filing a new Form W-4, Employee's Withholding Allowance Certificate, or Form W-4P, Withholding Certificate for Pension or Annuity Payments. Make estimated tax payments by filing Form 1040-ES, Estimated Tax for Individuals. For more information, see Publication 505, Tax Withholding and Estimated Tax.

Exception. You will not be penalized for failure to make estimated tax payments if both 1 and 2 below apply for the year.

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

What Records To Keep

You must keep copies of Schedule H and related Forms W-2, W-3, W-4, 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 2004 were less than \$34,458 (\$35,458 if married filing jointly) 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 official IRS Form W-2, that 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 official 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 7, 2005.

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 2004 tax returns.

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. 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 Publication 15 (Circular E), 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 Federal Tax Return for Agricultural Employees. If you report this way, be sure to include your household employees' wages on your Form 940 (or Form 940-EZ), Employer's Annual Federal Unemployment (FUTA) Tax Return.

State Disability Payments

Certain state disability plan payments to household employees are treated as wages subject to social security and Medicare taxes. If your employee received payments from a plan that withheld the employee's share of social security and Medicare taxes, include the payments on lines 1 and 3 and complete the rest of Part I through line 5. Add lines 2, 4, and 5. From that total, subtract the amount of these taxes withheld by the state. Enter the result on line 6. Also, enter "disability" and the amount subtracted on the dotted line next to line 6. See the notice issued by the state for more details.

How to Get Forms and Publications

To get the IRS forms and publications mentioned in these instructions (including Notice 797), visit the IRS website at www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

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

On February 14, 2004, Susan Green hired Helen Maple to clean her house every Wednesday. Susan did not have a household employee in 2003.

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 to request withholding and no withholding is otherwise required. Susan also did not pay Helen advance earned income credit payments because Helen did not give her a Form W-5.

Helen was employed by Susan for the rest of the year (a total of 46 weeks). The following is some of the information Susan will need to complete Schedule H, Form W-2, and Form W-3.

Helen's total cash wages	\$2,300.00 (\$50 x 46 weeks)
Helen's share of the—	
Social Security tax	\$142.60 (\$2,300 x 6.2% (.062))
Medicare tax	\$33.35 (\$2,300 x 1.45% (.0145))
Helen's total cash wages each quarter:	
1st quarter	\$300.00 (\$50 x 6 weeks)
2nd quarter	\$650.00 (\$50 x 13 weeks)
3rd quarter	\$650.00 (\$50 x 13 weeks)
4th quarter	\$700.00 (\$50 x 14 weeks)
Amount included in box 1 of Form W-2 and Form W-3:	
Cash wages	\$2,300.00
Helen's share of social security tax paid by Susan	142.60
Helen's share of Medicare tax paid by Susan	<u>33.35</u>
Total	\$2,475.95

**SCHEDULE H
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

▶ **Attach to Form 1040, 1040NR, 1040-SS, or 1041.**

▶ **See separate instructions.**

OMB No. 1545-0074

2004
Attachment
Sequence No. **44**

Name of employer

Susan Green

Social security number

0 0 0 ; 1 1 ; 1 1 1 1

Employer identification number

0 | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7

A Did you pay **any one** household employee cash wages of \$1,400 or more in 2004? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page H-3 before you answer this question.)

Yes. Skip lines B and C and go to line 1.

No. Go to line B.

Part I Social Security, Medicare, and Income Taxes

1	Total cash wages subject to social security taxes (see page H-3)	1	2,300	00		
2	Social security taxes. Multiply line 1 by 12.4% (.124)				285	20
3	Total cash wages subject to Medicare taxes (see page H-3)	3	2,300	00		
4	Medicare taxes. Multiply line 3 by 2.9% (.029)				66	70
5	Federal income tax withheld, if any					
6	Total social security, Medicare, and income taxes (add lines 2, 4, and 5)				351	90
7	Advance earned income credit (EIC) payments, if any					
8	Net taxes (subtract line 7 from line 6)				351	90

9 Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2003 or 2004 to household employees? (**Do not** count cash wages paid in 2003 or 2004 to your spouse, your child under age 21, or your parent.)

No. Stop. Enter the amount from line 8 above on Form 1040, line 61. If you are not required to file Form 1040, see the line 9 instructions on page H-4.

Note: Although not shown, Susan also enters on Form W-2 the required state or local income tax information in boxes 15 through 20.

Visit the SSA website at www.socialsecurity.gov/employer to file Copy A of Form W-2 electronically.

a Control number		Void <input type="checkbox"/>		For Official Use Only ▶ OMB No. 1545-0008	
b Employer identification number 00-1234567		22222		1 Wages, tips, other compensation \$ 2475.95	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 \$ 2300.00		4 Social security tax withheld \$ 142.60	
		5 Medicare wages and tips \$ 2300.00		6 Medicare tax withheld \$ 33.35	
		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 first name and initial Helen R.		Last name Maple		11 Nonqualified plans \$	
19 Pine Avenue Anyplace, CA 92666		12a See instructions for box 12 \$		12b See instructions for box 12 \$	
		12c See instructions for box 12 \$		12d See instructions for box 12 \$	
		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		14 Other	
f Employee's address and ZIP code					
15 State	Employer's state ID number	16 State wages, tips, etc. \$	17 State income tax \$	18 Local wages, tips, etc. \$	19 Local income tax \$
		\$	\$	\$	20 Locality name

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

2004

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 \$ 2475.95	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 \$ 2300.00	4 Social security tax withheld \$ 142.60
c Total number of Forms W-2 1		d Establishment number		5 Medicare wages and tips \$ 2300.00	6 Medicare tax withheld \$ 33.35
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 \$
g Employer's address and ZIP code				11 Nonqualified plans \$	12 Deferred compensation \$
h Other EIN used this year				13 For third-party sick pay use only	
				14 Income tax withheld by payer of third-party sick pay \$	
15 State	Employer's state ID number	16 State wages, tips, etc. \$		17 State income tax \$	
		18 Local wages, tips, etc. \$		19 Local income tax \$	
Contact person		Telephone number (123) 456-7890		For Official Use Only	
E-mail address		Fax number ()			
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 ▶ 1/29/05	
Form W-3 Transmittal of Wage and Tax Statements		2004		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.
 • Enter all money amounts without the dollar sign and comma, but with the decimal point (for example, 2475.95 not \$2,475.95).

• Do not round money amounts—show the cents portion.

Do You Have To File Form 1040, 1040NR, 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 for the place where you live. No street address is needed. See *When and Where To File* on page H-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>
Alabama, Florida, Georgia, Mississippi, North Carolina, Rhode Island, South Carolina, West Virginia	Atlanta, GA 39901-0007	Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Virginia, Washington, Wyoming	Fresno, CA 93888-0007
Maine, Massachusetts, New Hampshire, New York, Vermont	Andover, MA 05501-0007	Connecticut, Delaware, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin	Kansas City, MO 64999-0007
District of Columbia, Maryland, New Jersey, Pennsylvania	Philadelphia, PA 19255-0007	Ohio	Memphis, TN 37501-0007
Arkansas, Colorado, Kentucky, Louisiana, New Mexico, Oklahoma, Tennessee, Texas	Austin, TX 73301-0007	American Samoa, Guam, Puerto Rico, Virgin Islands, Foreign country, all APO and FPO addresses	Philadelphia, PA 19255-0007