



2019 Instructions for Schedule H

Household Employment Taxes

Here is a list of forms that household employers need to complete.

- Schedule H (Form 1040 or 1040-SR) 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(s) W-2 to the Social Security Administration (SSA).

For more information, see *What Forms Must You File?* in Pub. 926, Household Employer's Tax Guide.

We have been asked:

Do I need to pay household employment taxes for 2019? If you have a household employee, you need to withhold and pay social security and Medicare taxes if you paid cash wages of \$2,100 or more in 2019 to any one household employee. See [Did you have a household employee?](#) and the [Line A](#) instructions for more information. You need to pay federal unemployment tax if you paid total cash wages of \$1,000 or more in any calendar quarter of 2018 or 2019 to household employees. See the [Part II, Federal Unemployment \(FUTA\) Tax](#) instructions for more information.

How do I file Schedule H? File Schedule H with your Form 1040, 1040-SR, 1040-NR, 1040-SS, or 1041. If you're not filing a 2019 tax return, file Schedule H by itself.

Do I make a separate payment? No. You pay both income and employment taxes to the United States Treasury when you file Schedule H with your return.

When do I pay? Most filers must pay by April 15, 2020.

How many copies of Form W-3 do I send to the 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.

Important Dates!

| By | You must |
|------------------|---|
| January 31, 2020 | Give your employee Form W-2 and send Copy A of Form(s) W-2 with Form W-3 to the SSA. Go to SSA.gov/employer for details. |
| April 15, 2020 | File Schedule H and pay your household employment taxes with your 2019 tax return. |

Section references are to the Internal Revenue Code unless otherwise noted.

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Future Developments

For the latest information about developments related to Schedule H and its instructions, such as legislation enacted after they were published, go to [IRS.gov/ScheduleH](https://www.irs.gov/ScheduleH).

What's New

New Form 1040-SR. Form 1040-SR, U.S. Tax Return for Seniors, is new for tax year 2019. This form is essentially the same as Form 1040 and an eligible individual who files Form 1040-SR is considered to have filed a Form 1040.

Changes to tax rates and wage threshold. The social security tax rate is 6.2% each for the employee and employer, unchanged from 2018. The social security wage base limit is \$132,900. The Medicare tax rate is 1.45% each for the employee and employer, unchanged from 2018. There is no wage base limit for Medicare tax.

If you pay a household employee \$2,100 or more in cash wages during 2019, you must report and pay social security and Medicare taxes on all the wages, including the first \$2,100 paid to that employee. If you pay less than \$2,100 to a household employee, don't pay social security or Medicare taxes on that household employee's wages. For more information, see [Cash wages](#) and [\\$2,100 test](#), later.

For information about the rates and wage threshold that will apply in 2020, see Pub. 926 (released in December 2019).

Qualified parking exclusion and commuter transportation benefit. For 2019, the monthly exclusion for qualified parking is \$265 and the monthly exclusion for commuter highway vehicle transportation and transit passes is \$265.

Credit reduction state. A state that hasn't repaid money it borrowed from the federal government to pay unemployment benefits is a "credit reduction state." The Department of Labor determines these states. If an employer pays wages that are subject to the unemployment tax laws of a credit reduction state, that employer must pay additional federal unemployment tax.

For 2019, the U.S. Virgin Islands (USVI) is the only credit reduction state. If you paid wages that were subject to the unemployment compensation laws of the USVI, your credit against federal unemployment tax will be reduced based on the credit reduction rate (for example, 0.027) for that credit reduction state. See [Worksheet 2](#), later, to figure your credit reduction for 2019.

Reminders

Bicycle commuting reimbursements. The Tax Cuts and Jobs Act (P.L. 115-97) suspends the exclusion of qualified bicycle commuting reimbursements from your employee's income for tax years beginning after 2017 and before 2026.

Outsourcing payroll duties. You're responsible to ensure that tax returns are filed and deposits and payments are made, even if you contract with a third party to perform these acts. You remain responsible if the third party fails to perform any required action. Before you choose to outsource any of your payroll and related tax duties (that is, withholding, reporting, and paying over social security, Medicare, FUTA, and income taxes) to a third-party payer, such as a payroll service provider or reporting agent, go to [IRS.gov/OutsourcingPayrollDuties](https://www.irs.gov/OutsourcingPayrollDuties) for helpful information on this topic. For more information about the different types of third-party payer arrangements, see section 16 of Pub. 15.

Paid preparers. If you use a paid preparer, your paid preparer must sign Schedule H in Part IV unless you're attaching Schedule H to Form 1040, 1040-SR, 1040-NR, 1040-SS, or 1041. A paid preparer must sign Schedule H and provide the information requested in the *Paid Preparer Use Only* section only if the preparer was paid to prepare Schedule H and isn't your employee. The preparer must give you a copy of the return in addition to the copy to be filed with the IRS.

If you're required to file a 2019 Form W-2 for any household employee, you must also send Form W-3 with Copy A of Form(s) W-2 to the SSA. You're encouraged to file your Forms W-2 and W-3 electronically. If filing electronically via the SSA's Form W-2 Online service, the SSA generates Form W-3 data from the electronic submission of Form(s) W-2. Go to the SSA's Employer W-2 Filing Instructions & Information website at [SSA.gov/employer](https://www.ssa.gov/employer) to learn about electronic filing.

Who Needs To File Schedule H?

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

Did you have a household employee? If you hired someone to do household work and you could 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 | Cooks | Maids |
| Butlers | Drivers | Nannies |
| Caretakers | Health aides | Private nurses |
| Cleaning people | Housekeepers | Yard workers |

If a worker is your employee, it doesn't 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 doesn't matter if the wages paid are for work done hourly, daily, weekly, or by the job.

If you're a home care service recipient receiving home care services through a program administered by a federal, state, or local government agency, and the person who provides your care is your household employee, you can ask the IRS to authorize an agent under section 3504 to report, file, and pay all federal employment taxes, including FUTA taxes, on your behalf. See Form 2678, Employer/Payer Appointment of Agent, for more information.

TIP *If a government agency or third-party agent reports and pays the employment taxes on wages paid to your household employee on your behalf, you don't need to file Schedule H to report those taxes.*

Workers who aren't your employees. Workers you get from an agency aren't 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, instructs them how to do their jobs, and provides his own tools and supplies. Neither Paul nor his helpers are your employees.

For more information, see Pub. 926.

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 \$2,100 or more of cash wages in 2019 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](#), [3](#), and [5](#), later. Even if the wages aren't subject to these taxes, if you withheld federal income tax from the wages of any household employee, you must file Form W-2 for that employee. However, when not subject to social security and Medicare taxes, leave boxes 3, 4, 5, and 6 blank on Form W-2; only complete boxes 1 and 2. If the wages are below \$2,100 for 2019 and you complete boxes 3, 4, 5, and 6 on Form W-2, the SSA will reject your Form W-2.

If you file one or more Forms W-2, you must also file Form W-3. If filing electronically via the SSA's Form W-2 Online service, the SSA generates Form W-3 automatically based on your Form(s) W-2. For more information on electronic filing, go to the SSA's Employer W-2 Filing Instructions & Information website at [SSA.gov/employer](https://www.ssa.gov/employer).

Do You Have an Employer Identification Number (EIN)?

If you have household employees, you will need an EIN to file Schedule H. If you don't have an EIN, you may apply for one online by going to [IRS.gov/EIN](https://www.irs.gov/EIN). You may also apply for an EIN by faxing or mailing Form SS-4 to the IRS. Don't use a social security number (SSN) in place of an EIN. The Instructions for Form SS-4 explain how you can get an EIN immediately over the Internet, generally within 4 business days by fax, or in about 4 weeks if you apply by mail. Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to get forms and publications, including Form SS-4.

Can Your Employee Legally Work in the United States?

It is unlawful to employ a person who can't 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. You must verify that the employee is either a U.S. citizen or a person who can legally work in the United States and you must keep Form I-9 for your records. You can get the form and the USCIS Handbook for Employers by going to the USCIS website at [USCIS.gov/I-9-Central](https://www.uscis.gov/I-9-Central). You may use E-Verify at [e-verify.gov](https://www.e-verify.gov) to confirm the employment eligibility of newly hired employees.

What About State Employment Taxes?

If you employed a household employee in 2019, you probably have to pay contributions to your state unemployment fund for 2019. To find out if you do, contact your state unemployment tax agency. For a list of state unemployment tax agencies, go to the U.S. Department of Labor's website at [oui.doleta.gov/unemploy/agencies.asp](https://www.dol.gov/unemploy/agencies.asp). 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 Form 1040, 1040-SR, 1040-NR, 1040-SS, or 1041 for 2019, remember to attach Schedule H to it. Mail your return, by April 15, 2020, to the address shown in your tax return instructions.

Exceptions. If you get an extension of time to file your return, file your return with Schedule H by the extended due date. If you're a fiscal year filer, file your return and Schedule H by the due date of your fiscal year return, including extensions.

TIP *If you're a calendar year taxpayer and have no household employees for 2019, you don't have to file Schedule H for 2019.*

If you have household employees for 2019 but you're not required to file a 2019 tax return (for example, because your in-

come is below the amount that requires you to file), you must file Schedule H by itself by April 15, 2020. Complete Schedule H and put it in an envelope with your check or money order. Don't send cash. See the list of [filing addresses](#) later in these instructions. 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 "United States Treasury" for the total household employment taxes due. Enter your name, address, SSN, daytime phone number, and "2019 Schedule H" on your check or money order. Household employers that are tax exempt and don't have to file a tax return (for example, churches that pay a household worker to take care of a minister's home) may also file Schedule H by itself.

Form W-2 and Form W-3

You're encouraged to file your Forms W-2 and W-3 electronically. Go to the SSA's Employer W-2 Filing Instructions & Information website at [SSA.gov/employer](https://ssa.gov/employer) to learn about electronic filing. If filing electronically via the SSA's Form W-2 Online service, the SSA generates Form W-3 automatically based on your Form(s) W-2.

By January 31, 2020, send Copy A of all Forms W-2 with Form W-3 to the SSA and give Copies B, C, and 2 of Form W-2 to each employee. For paper forms, you will meet this requirement if the form is properly addressed, mailed, and post-marked no later than January 31, 2020.



If you file Forms W-2 and W-3 electronically, don't mail the paper Forms W-2 and W-3 to the SSA.

If filing on paper, mail Copy A of all Forms W-2 with Form W-3 to:

Social Security Administration
Direct Operations Center
Wilkes-Barre, PA 18769-0001

If you use "Certified Mail" to file, change the ZIP code to "18769-0002." If you use an IRS-approved private delivery service (PDS), add "Attn: W-2 Process, 1150 E. Mountain Dr." to the address and change the ZIP code to "18702-7997." Go to [IRS.gov/PDS](https://irs.gov/PDS) for the current list of IRS-approved PDSs.



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

Penalties. You may have to pay a penalty if you don't give Forms W-2 to your employees or file Copy A of the forms with the SSA by the due dates. You may also have to pay a penalty if you don't show your employee's SSN on Form W-2 or don't 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 [State Disability Payments](#), later.

Social security number (SSN). Enter your SSN. Form 1041 filers, don't 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. Enter your EIN in the space provided. If you don't have an EIN, see [Do You Have an Employer Identification Number \(EIN\)](#), earlier. If you applied for an EIN but haven't received it, enter "Applied For" and the date you applied. Don't use your SSN as an EIN.

Line A. To figure the total cash wages you paid in 2019 to each household employee, don't include 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 2019. If the employee wasn't a student, see [Exception for employees under age 18](#) below.

Exception for parents. Include the cash wages you paid your parent for work in or around your home if both (1) and (2) below apply.

1. Your child (including an adopted child or stepchild) 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 during the calendar quarter in which services were performed. A calendar quarter is January through March, April through June, July through September, or October through December.

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 for at least 4 continuous weeks during the calendar quarter in which services were performed.

Exception for employees under age 18. Include 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.

Cash wages. Cash wages include wages paid by check, money order, etc. Cash wages don't include the value of food, lodging, clothing, transit passes, or other noncash items you give a household employee. However, cash you give your employee in place of these items is included in cash wages.

Noncash wages paid to household employees aren't subject to social security taxes or Medicare taxes; however, they are subject to federal income tax unless a specific exclusion applies. Report the value of taxable noncash wages in box 1 of

Form W-2 together with cash wages. Don't show noncash wages in box 3 or in box 5 of Form W-2. See section 5 of Pub. 15 for more information on cash and noncash wages, and Pub. 15-B for more information on fringe benefits.

Transportation (commuting) benefits. If you reimburse your employee for qualified parking, transportation in a commuter highway vehicle, or transit passes, you may be able to exclude the cash reimbursement amounts from counting as cash wages subject to social security and Medicare taxes. Qualified parking is parking at or near your home or at or near a location from which your employee commutes to your home. It doesn't include parking at or near your employee's home. For 2019, you can reimburse your employee up to \$265 per month for qualified parking and \$265 per month for combined commuter highway vehicle transportation and transit passes. See *Transportation (Commuting) Benefits* in Pub. 15-B for more information. Any cash reimbursement over these amounts is included as wages.

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

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

You're 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.

For 2019, the social security tax rate is 6.2% each for you and your employee. The Medicare tax rate is 1.45% each. The limit on wages subject to social security tax is \$132,900. There is no limit on wages subject to the Medicare tax. If you didn't deduct the employee's share from his or her wages, you must pay the employee's share of tax and your share of tax, a total of 12.4% for social security and 2.9% for Medicare tax. See [Form W-2 and Form W-3](#), later, for more information.

In addition to withholding Medicare tax at 1.45%, you must withhold a 0.9% Additional Medicare Tax from wages you pay to an employee in excess of \$200,000 in a calendar year. You're required to begin withholding Additional Medicare Tax in the pay period in which you pay wages in excess of \$200,000 to an employee and continue to withhold it each pay period until the end of the calendar year. Additional Medicare Tax is only imposed on the employee. There is no employer share of Additional Medicare Tax. All wages that are subject to Medicare tax are subject to Additional Medicare Tax withholding if paid in excess of the \$200,000 withholding threshold.

For more information on Additional Medicare Tax, go to [IRS.gov/ADMT](https://www.irs.gov/ADMT).

\$2,100 test. If you pay a household employee \$2,100 or more in cash wages during 2019, you must report and pay social security and Medicare taxes on all the wages, including the first \$2,100 paid to that employee. The test applies to cash wages paid in 2019 regardless of when the wages were earned.

See Pub. 926 for more information. Or, go to the SSA's website at [SSA.gov/pubs/EN-05-10021.pdf](https://www.ssa.gov/pubs/EN-05-10021.pdf).

Line 1. Enter on line 1 the total of cash wages (see [Cash wages](#), earlier) paid in 2019 to each household employee who meets the [\\$2,100 test](#), explained earlier.



If you paid any household employee cash wages of more than \$132,900 in 2019, include on line 1 only the first \$132,900 of that employee's cash wages.

Line 2. Multiply the amount on line 1 by 12.4% (0.124) and enter the result on line 2.

Line 3. Enter on line 3 the total of cash wages (see [Cash wages](#), earlier) paid in 2019 to each employee who meets the [\\$2,100 test](#), explained earlier. There is no limit on wages subject to the Medicare tax.

Line 4. Multiply the amount on line 3 by 2.9% (0.029) and enter the result on line 4.

Line 5. Enter on line 5 the total cash wages (see [Cash wages](#), earlier) paid to each employee in 2019 that exceeded \$200,000.

Line 6. Multiply the amount on line 5 by 0.9% (0.009) and enter the result on line 6.

Line 7. Enter on line 7 any federal income tax you withheld from the wages you paid to your household employees in 2019. See Pub. 926 and Pub. 15 for information on withholding federal income taxes.

Line 8. Add lines 2, 4, 6, and 7 and enter the result on line 8.

Line 9. Review the cash wages you paid to all your household employees for each calendar quarter of 2018 and 2019. Is the total for any quarter in 2018 or 2019 \$1,000 or more?

Yes. Complete Schedule H, Part II.

No. Follow the instructions in the chart below.

| IF you file Form . . . | THEN enter the amount from Schedule H, line 8, on . . . |
|------------------------|---|
| 1040 or 1040-SR | Schedule 2 (Form 1040 or 1040-SR), line 7a. |
| 1040-NR | line 59a. |
| 1040-SS | Part I, line 4. |
| 1041 | Schedule G, line 7. |

If you don't file any of the above forms, complete Schedule H, Part IV, and follow the instructions under [When and Where To File](#), earlier.

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 6.0% (0.060). But see [Credit for contributions paid to state](#) next. Don't collect or 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% (0.054) against the FUTA tax,

resulting in a net FUTA tax rate of 0.6% (0.006). But to do so, you must pay all the required contributions for 2019 to your state unemployment fund by April 15, 2020. Fiscal year filers must pay all required contributions for 2019 by the due date of their federal income tax returns (not including extensions).

State unemployment taxes are sometimes called “contributions.” 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 don't include:

- Any payments deducted or deductible from your employees' pay;
- Penalties, interest, or special administrative taxes; or
- Voluntary contributions you paid to get a lower state experience rate.

If you paid contributions to any credit reduction state, see the instructions for [line 23](#), later.

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 2019 by the due date of your return (not including extensions), check the “Yes” box on line 11. Check the “No” box if you didn't pay all of your state contributions by the due date of your return.

Section A

Line 13. Enter the two-letter abbreviation of the name of the state (or the District of Columbia, Puerto Rico, or the U.S. Virgin Islands) to which you paid unemployment contributions. For a list of states and their postal abbreviations, see [State Names and Postal Abbreviations](#), later.

Line 14. Enter the total of [contributions](#) (defined earlier) you paid to your state unemployment fund for 2019. If you didn't have to make contributions because your state gave you a zero percent experience rate, enter “0% rate” on line 14.

Line 15. Enter the total of cash wages (see [Cash wages](#), earlier) you paid in 2019 to each household employee, including employees paid less than \$1,000. However, don't include cash wages paid in 2019 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 2019, include on line 15 only the first \$7,000 of that employee's cash wages.

Line 16. Multiply the wages on line 15 by 0.6% (0.006). Enter the result on line 16.

Section B



Complete lines 17 through 24 **only** if you checked a “No” box on line 10, 11, or 12.

Credit for 2019. The credit you can take for any state unemployment fund contributions for 2019 that you pay after April 15, 2020, is limited to 90% of the credit that would have been

allowable if the contributions were paid on or before April 15, 2020.

Line 17. Complete all columns that apply. If you don't, you won't get a credit. If you need more space, attach a statement using the same format as line 17. Your state will provide the experience rate. If you don't know your rate, contact your state unemployment tax agency.

You must complete columns (a), (b), and (h), even if you weren't given an experience rate. If you were given an experience rate of 5.4% or higher, you must also complete columns (c) and (d). 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 (b). 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 hadn't been granted.

Column (h). Enter the total [contributions](#) (defined earlier) you paid to the state unemployment fund for 2019 by April 15, 2020. Fiscal year filers, enter the total contributions you paid to the state unemployment fund for 2019 by the due date of your return (not including extensions). If you're claiming excess credits as payments of state unemployment contributions, attach a copy of the letter from your state.

Line 18. Add the amounts in columns (g) and (h) separately and enter the totals in the spaces provided.

Line 19. Add the amounts shown in columns (g) and (h) of line 18 and enter the total on line 19.

Line 20. Enter the total cash wages subject to FUTA tax. See the [line 15](#) instructions for details.

Line 21. Multiply the wages on line 20 by 6.0% (0.060). Enter the result on line 21.

Line 22. Multiply the wages on line 20 by 5.4% (0.054). Enter the result on line 22.

Line 23. Enter the smaller of line 19 or 22. However, if you paid state unemployment contributions late or you're in a credit reduction state, don't enter the smaller of line 19 or 22, as discussed next. You paid state unemployment contributions late if you paid any state contributions after the due date for filing Form 1040 or 1040-SR (not including extensions). You're in a credit reduction state if you're a household employer in a state which has an amount greater than zero in the “Reduction Rate” column of [Worksheet 2](#).



If you paid state unemployment contributions late, use [Worksheet 1](#) to figure the amount to enter on line 23.

If you're in a credit reduction state, use [Worksheet 2](#) to figure the amount to enter on line 23. If you paid state contributions late and you're also in a credit reduction state, complete [Worksheet 1](#) before completing [Worksheet 2](#). If you didn't pay any state unemployment contributions late and you're not in a credit reduction state, you don't need to complete [Worksheet 1](#) or [Worksheet 2](#).



| | | |
|----|---|--|
| 1. | Enter the amount from Schedule H, line 22 | |
| 2. | Enter the amount from Schedule H, line 19 | |
| 3. | Subtract line 2 from line 1. If zero or less, enter -0- | |
| 4. | Enter total contributions paid to the state(s) after the Form 1040 or 1040-SR due date | |
| 5. | Enter the smaller of line 3 or line 4 | |
| 6. | Multiply line 5 by 0.90 (90%) | |
| 7. | Add lines 2 and 6 | |
| 8. | Enter the smaller of the amount on line 1 or line 7 | |
| 9. | Are you in a credit reduction state? | |
| | <input type="checkbox"/> Yes. Enter the amount from line 8 above, on Worksheet 2 , line 1. Complete that worksheet to figure the amount to enter on Schedule H, line 23. | |
| | <input type="checkbox"/> No. Enter the amount from line 8 on Schedule H, line 23. | |

State Names and Postal Abbreviations

| State | Postal Abbreviation | State | Postal Abbreviation | State | Postal Abbreviation | State | Postal Abbreviation |
|----------------------|---------------------|---------------|---------------------|----------------|---------------------|---------------------|---------------------|
| Alabama | AL | Indiana | IN | Nevada | NV | Tennessee | TN |
| Alaska | AK | Iowa | IA | New Hampshire | NH | Texas | TX |
| Arizona | AZ | Kansas | KS | New Jersey | NJ | Utah | UT |
| Arkansas | AR | Kentucky | KY | New Mexico | NM | Vermont | VT |
| California | CA | Louisiana | LA | New York | NY | Virginia | VA |
| Colorado | CO | Maine | ME | North Carolina | NC | Washington | WA |
| Connecticut | CT | Maryland | MD | North Dakota | ND | West Virginia | WV |
| Delaware | DE | Massachusetts | MA | Ohio | OH | Wisconsin | WI |
| District of Columbia | DC | Michigan | MI | Oklahoma | OK | Wyoming | WY |
| Florida | FL | Minnesota | MN | Oregon | OR | Puerto Rico | PR |
| Georgia | GA | Mississippi | MS | Pennsylvania | PA | U.S. Virgin Islands | VI |
| Hawaii | HI | Missouri | MO | Rhode Island | RI | | |
| Idaho | ID | Montana | MT | South Carolina | SC | | |
| Illinois | IL | Nebraska | NE | South Dakota | SD | | |

Part III. Total Household Employment Taxes

Line 25. Enter the amount from line 8. If there is no entry on line 8, enter -0-.

Line 26. Add the amounts on lines 16 and 25. If you were required to complete Section B of Part II, add the amounts on lines 24 and 25 and enter the total on line 26.

Line 27. Follow the instructions in the chart.

| IF you file Form . . . | THEN don't complete Part IV but enter the amount from Schedule H, line 26, on . . . |
|------------------------|---|
| 1040 or 1040-SR | Schedule 2 (Form 1040 or 1040-SR), line 7a. |
| 1040-NR | line 59a. |
| 1040-SS | Part I, line 4. |
| 1041 | Schedule G, line 7. |

If you don't file any of the above forms, complete Schedule H, Part IV, and follow the instructions under [When and Where To File](#), earlier.

Worksheet 2. Worksheet for Household Employers in a Credit Reduction

State

Keep for Your Records 

1. Enter the **smaller** of the amount from Schedule H, line 19 or line 22. (However, if you completed [Worksheet 1](#), enter the amount from line 8 of that worksheet.) 1.

2. Enter the total taxable FUTA wages from Schedule H, line 20 2.

3. Place an “X” in the box of **EVERY** state in which you had to pay state unemployment tax this year. If all of the states you check have a credit reduction rate of zero, you don't have to complete this worksheet. For each state with a credit reduction rate greater than zero, enter the FUTA taxable wages, multiply by the reduction rate, and then enter the credit reduction amount. Don't enter your state unemployment wages in the *FUTA Taxable Wages* box. Also don't include in the *FUTA Taxable Wages* box wages that were excluded from state unemployment tax. If any states don't apply to you, leave them blank.

| Postal Abbreviation | FUTA Taxable Wages | Reduction Rate | Credit Reduction | Postal Abbreviation | FUTA Taxable Wages | Reduction Rate | Credit Reduction |
|---------------------|--------------------|----------------|------------------|---------------------|--------------------|----------------|------------------|
| AK | | x 0.000 | | NC | | x 0.000 | |
| AL | | x 0.000 | | ND | | x 0.000 | |
| AR | | x 0.000 | | NE | | x 0.000 | |
| AZ | | x 0.000 | | NH | | x 0.000 | |
| CA | | x 0.000 | | NJ | | x 0.000 | |
| CO | | x 0.000 | | NM | | x 0.000 | |
| CT | | x 0.000 | | NV | | x 0.000 | |
| DC | | x 0.000 | | NY | | x 0.000 | |
| DE | | x 0.000 | | OH | | x 0.000 | |
| FL | | x 0.000 | | OK | | x 0.000 | |
| GA | | x 0.000 | | OR | | x 0.000 | |
| HI | | x 0.000 | | PA | | x 0.000 | |
| IA | | x 0.000 | | RI | | x 0.000 | |
| ID | | x 0.000 | | SC | | x 0.000 | |
| IL | | x 0.000 | | SD | | x 0.000 | |
| IN | | x 0.000 | | TN | | x 0.000 | |
| KS | | x 0.000 | | TX | | x 0.000 | |
| KY | | x 0.000 | | UT | | x 0.000 | |
| LA | | x 0.000 | | VA | | x 0.000 | |
| MA | | x 0.000 | | VT | | x 0.000 | |
| MD | | x 0.000 | | WA | | x 0.000 | |
| ME | | x 0.000 | | WI | | x 0.000 | |
| MI | | x 0.000 | | WV | | x 0.000 | |
| MN | | x 0.000 | | WY | | x 0.000 | |
| MO | | x 0.000 | | PR | | x 0.000 | |
| MS | | x 0.000 | | VI | | x 0.027 | |
| MT | | x 0.000 | | | | | |

4. **Total Credit Reduction.** Add all amounts shown in the *Credit Reduction* boxes. Enter the total here 4.

5. Subtract line 4 of this worksheet from line 1 of this worksheet and enter the result here **and** on Schedule H, line 23. If zero or less, enter -0- 5.

Paid Preparers

Paid Preparer Use Only. You must complete this part if you were paid to prepare Schedule H, and aren't an employee of the filing entity, and aren't attaching Schedule H to Form 1040, 1040-SR, 1040-NR, 1040-SS, or 1041. You **must** sign in the space provided and give the filer a copy of Schedule H in addition to the copy to be filed with the IRS.

Form W-2 and Form W-3

If you file one or more Forms W-2, you must also file Form W-3. We encourage you to file electronically. If filing electronically via the SSA's Form W-2 Online service, the SSA will generate Form W-3 data from the electronic submission.

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 (later in these instructions) show how the entries are made. For detailed information on preparing these forms, see the General Instructions for Forms W-2 and W-3.

Employee's portion of taxes paid by employer. If you paid all of your employee's share of social security and Medicare taxes, without deducting the amounts from the employee's pay, the employee's wages are increased by the amount of that tax for income tax withholding purposes. However, the tax you paid isn't counted as social security and Medicare wages and isn't included in boxes 3 and 5 of Form W-2. Also, don't count the tax as wages for FUTA tax purposes. Follow steps 1 through 3 below. (See the [example](#) later in these instructions.)

1. Enter the amounts you paid on your employee's behalf in boxes 4 and 6 (don't include your share of these taxes).
2. Add the amounts in boxes 3, 4, and 6. (However, if box 5 is greater than box 3, then add the amounts in boxes 4, 5, and 6.)
3. Include the total in box 1. Also include in box 1 any taxable noncash wages which aren't reported in boxes 3 and 5.



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

For information on filing Forms W-2 and W-3 electronically, go to the SSA's Employer W-2 Filing Instructions & Information website at [SSA.gov/employer](https://ssa.gov/employer).

You Should Also Know

Estimated Tax Penalty

You may need to increase the federal income tax withheld from your pay, pension, annuity, etc., or make estimated tax payments to avoid an estimated tax penalty based on your household employment taxes shown on Schedule H, line 26. You may increase your federal income tax withheld by giving your employer a new Form W-4, or by giving the payer of your pension a new Form W-4P. Make estimated tax payments by filing Form 1040-ES, Estimated Tax for Individuals. For more information, see Pub. 505.



Estimated tax payments must be made as the tax liability is incurred by April 15, 2019; June 17, 2019; September 16, 2019; and January 15, 2020. If you file your Form 1040 or 1040-SR by January 31, 2020, and pay the rest of the tax that you owe with the form, you don't need to make the payment due on January 15, 2020.

Exception. You won't be penalized for failure to make estimated tax payments if both (1) and (2) below apply for the year.

1. You won't have federal income tax withheld from wages, pensions, or any other payments you receive.
2. Your income taxes, excluding your household employment taxes, wouldn't 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, and W-4 for at least 4 years after the due date for filing Schedule H or the date the taxes were paid, whichever is later. 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 each employee's name, address, and SSN. Each payday, you should record and keep the dates and amounts of:

- Cash and noncash wage payments,
- 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, and
- Any state employment taxes you withhold.

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 didn't do so because the income tax withholding tables showed that no tax should be withheld.



You're encouraged to notify each employee whose wages for 2019 were less than \$50,162 (\$55,952 if married filing jointly) that he or she may be eligible for the EIC for 2019.

How and when must I notify my employees? You must give the employee one of the following items.

- The official 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 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're not required to give the employee a Form W-2, you must provide the notification by February 7, 2020.

If the notification isn't given on Form W-2 in a timely manner, 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 2019 tax returns.

Rules for Business Employers

Don't 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; Form 943, Employer's Annual Federal Tax Return for Agricultural Employees; or Form 944, Employer's ANNUAL Federal Tax Return. If you report this way, be sure to include your household employees' wages on your Form 940, 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, 3, and, if applicable, 5 of Schedule H and complete the rest of Part I through line 7. Add lines 2, 4, 6, and 7. From that total, subtract the amount of these taxes withheld by the state. Enter the result on line 8. Also, enter "disability" and the amount subtracted on the dotted line next to line 8. See the notice issued by the state for more details.

How To Correct Schedule H

If you discover an error on a Schedule H that you previously filed with Form 1040, Form 1040-SR, Form 1040-NR, or Form 1040-SS, file Form 1040-X, Amended U.S. Individual Income Tax Return, and attach a corrected Schedule H. If you discover an error on a Schedule H that you previously filed with Form 1041, file an "Amended" Form 1041 and attach a corrected Schedule H.

If you discover an error on a Schedule H that you filed as a stand-alone return, file another stand-alone Schedule H with the corrected information. In the top margin of your corrected Schedule H write (in bold letters) "**CORRECTED**" followed by the date you discovered the error.

If you owe tax, pay in full with your Form 1040-X, Form 1041, or stand-alone Schedule H. If you overpaid tax on a previously filed Schedule H, then depending on whether you adjust or claim a refund, you must certify that you repaid or reimbursed the employee's share of social security and Medicare taxes, or that you have obtained consents from your employees to file a claim for refund for the employee tax. See Pub. 926 for complete instructions.

How To Get Forms and Publications

To get the IRS forms and publications mentioned in these instructions (including Notice 797), go to [IRS.gov/Forms](https://www.irs.gov/forms).

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

On February 11, 2019, Susan Green hired Helen Maple to clean her house every Wednesday. Susan didn't have a household employee in 2018 and had no household employees other than Helen during 2019.

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 didn't withhold federal income tax because Helen didn't give her a Form W-4 to request withholding and no withholding is otherwise required.

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% (0.062)) |
| Medicare tax | \$33.35 | |
| | | (\$2,300 x 1.45% (0.0145)) |
| Helen's total cash wages each quarter: | | |
| 1st quarter | \$350.00 | (\$50 x 7 weeks) |
| 2nd quarter | \$650.00 | (\$50 x 13 weeks) |
| 3rd quarter | \$650.00 | (\$50 x 13 weeks) |
| 4th quarter | \$650.00 | (\$50 x 13 weeks) |
| Amount included in box 1 of Form W-2 and Form W-3: | | |
| Cash wages | \$2,300.00 | |
| Helen's share of social security tax paid by Susan | 142.60 | |
| Helen's share of Medicare tax paid by Susan | 33.35 | |
| Total | \$2,475.95 | |

Because Susan paid less than \$1,000 per quarter to household employees during 2018 (no employees) and 2019 (see above), she isn't liable for FUTA tax.

TIP See Pub. 926 for an example showing how to complete Forms W-2 and W-3 if the employer withheld social security and Medicare taxes from the employee's wages.

SCHEDULE H
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Household Employment Taxes

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

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

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

OMB No. 1545-1971

2019

Attachment
Sequence No. **44**

| | |
|--|--|
| Name of employer <i>Susan Green</i> | Social security number 001-11-1111 Employer identification number 0 0 1 2 3 4 5 6 7 |
|--|--|

Calendar year taxpayers having no household employees in 2019 don't have to complete this form for 2019.

A Did you pay **any one** household employee cash wages of \$2,100 or more in 2019? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)

- Yes.** Skip lines B and C and go to line 1.
 No. Go to line B.

Part I Social Security, Medicare, and Federal Income Taxes

| | | | | |
|--|---|----------|---|--------|
| 1 Total cash wages subject to social security tax | 1 | 2,300.00 | | |
| 2 Social security tax. Multiply line 1 by 12.4% (0.124) | | | 2 | 285.20 |
| 3 Total cash wages subject to Medicare tax | 3 | 2,300.00 | | |
| 4 Medicare tax. Multiply line 3 by 2.9% (0.029) | | | 4 | 66.70 |
| 5 Total cash wages subject to Additional Medicare Tax withholding | 5 | | | |
| 6 Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009) | | | 6 | |
| 7 Federal income tax withheld, if any | | | 7 | |
| 8 Total social security, Medicare, and federal income taxes. Add lines 2, 4, 6, and 7 | | | 8 | 351.90 |

9 Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2018 or 2019 to **all** household employees? (**Don't** count cash wages paid in 2018 or 2019 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Include the amount from line 8 above on Schedule 2 (Form 1040 or 1040-SR), line 7a. If you're not required to file Form 1040 or 1040-SR, see the line 9 instructions.

Note. Although not shown, Susan also enters on Form W-2 and Form W-3 the required state or local income tax information (boxes 15-20 on Form W-2; boxes 15-19 on Form W-3).

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

| | | | | | | | |
|---|--|-------------------------------|---|---------------------|--|----------------------------|--|
| 22222 | | Void <input type="checkbox"/> | a Employee's social security number 000-00-4567 | | For Official Use Only OMB No. 1545-0008 | | |
| b Employer identification number (EIN) 00-1234567 | | | 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 Control number | | | 9 | | 10 Dependent care benefits | | |
| e Employee's first name and initial Helen R. | | Last name Maple | | Suff. | | 11 Nonqualified plans | |
| f Employee's address and ZIP code 19 Pine Avenue Anycity, CA 92666 | | | 13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/> | | 12a See instructions for box 12 | | |
| | | | 14 Other | | 12b | | |
| | | | | | 12c | | |
| | | | | 12d | | | |
| 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** **2019** Department of the Treasury—Internal Revenue Service
Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.
 For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 10134D

| | | | | | | |
|---|--|--|---|---|--|--|
| 33333 | | a Control number | | For Official Use Only OMB No. 1545-0008 | | |
| b Kind of Payer (Check one) | | Kind of Employer (Check one) | | Third-party sick pay (Check if applicable) | | |
| <input type="checkbox"/> 941 Military <input type="checkbox"/> CT-1 <input checked="" type="checkbox"/> Hshld. emp. <input type="checkbox"/> Medicare govt. emp. | | <input type="checkbox"/> None apply <input checked="" type="checkbox"/> State/local non-501c <input type="checkbox"/> State/local 501c <input type="checkbox"/> Federal govt. | | <input type="checkbox"/> 501c non-govt. <input type="checkbox"/> Federal govt. | | |
| c Total number of Forms W-2 1 | | d Establishment number | | 2 Federal income tax withheld | | |
| e Employer identification number (EIN) 00-1234567 | | | 1 Wages, tips, other compensation 2475.95 | | 4 Social security tax withheld | |
| f Employer's name 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 | |
| g Employer's address and ZIP code | | | 9 | | 10 Dependent care benefits | |
| h Other EIN used this year | | | 11 Nonqualified plans | | 12a Deferred compensation | |
| 15 State Employer's state ID number | | | 13 For third-party sick pay use only | | 12b | |
| 16 State wages, tips, etc. | | | 14 Income tax withheld by payer of third-party sick pay | | | |
| 17 State income tax | | | 18 Local wages, tips, etc. | | 19 Local income tax | |
| Employer's contact person | | | Employer's telephone number (123) 456-7890 | | For Official Use Only | |
| Employer's fax number | | | Employer's email 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 _____ Title _____ Date **1/30/20**

Form **W-3 Transmittal of Wage and Tax Statements** **2019** Department of the Treasury Internal Revenue Service

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

- Type entries 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); and
- Show the cents portion of the money amounts.

Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You're required to give us the information. We need it to ensure that you're complying with these laws and to allow us to figure and collect the right amount of tax. If you don't provide the information we ask for, or provide false or fraudulent information, you may be subject to penalties.

You're not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Subtitle C, Employment Taxes, of the Internal Revenue Code imposes employment taxes on wages and provides for income tax withholding. This form is used to determine the amount of the taxes that you owe. Section 6011 requires you to provide the requested information if the tax is applicable to you. Section 6109 requires you to provide your identification number.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return.

The estimated burden for all other taxpayers who file this form is: **Recordkeeping**, 1 hr., 38 min.; **Learning about the law or the form**, 39 min.; **Preparing the form**, 1 hr., 3 min.; **Copying, assembling, and sending the form to the IRS**, 34 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don't send Schedule H (Form 1040 or 1040-SR) to this address. Instead, see [When and Where To File](#), earlier.

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

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

No — Mail your completed Schedule H and payment to the address shown below that applies to you. No street address is needed. See [When and Where To File](#), earlier, for the information to enter on your payment.

| IF you live in... | THEN use this address... |
|--|--|
| Florida, Louisiana, Mississippi, Texas | Department of the Treasury Internal Revenue Service Austin, TX 73301-0002 |
| Alaska, California, Hawaii, Illinois, Michigan, Minnesota, Ohio, Washington, Wisconsin | Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002 |
| Alabama, Arkansas, Delaware, Georgia, Indiana, Iowa, Kentucky, Maine, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Oklahoma, South Carolina, Tennessee, Vermont, Virginia | Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002 |
| Arizona, Colorado, Connecticut, District of Columbia, Idaho, Kansas, Maryland, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oregon, Pennsylvania, Rhode Island, South Dakota, Utah, West Virginia, Wyoming | Department of the Treasury Internal Revenue Service Ogden, UT 84201-0002 |
| APO, FPO, American Samoa, the Commonwealth of the Northern Mariana Islands, nonpermanent residents of Guam or the U.S. Virgin Islands,* Puerto Rico, dual-status aliens, a foreign country | Department of the Treasury Internal Revenue Service Austin, TX 73301-0215 USA |

* Permanent residents of Guam should use: Department of Revenue and Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921; permanent residents of the U.S. Virgin Islands should use: USVI Bureau of Internal Revenue, 6115 Estate Smith Bay, St. Thomas, VI 00802.