



2023 Instructions for Schedule H

Household Employment Taxes

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

- Schedule H (Form 1040) for figuring your household employment taxes.
- Form W-2 (or Form 499R-2/W-2PR for employers in Puerto Rico) for reporting wages paid to your employees. References to Form W-2 also apply to Form 499R-2/W-2PR unless otherwise specified.
- Form W-3 (or Form W-3 (PR) for filers in Puerto Rico) for sending Copy A of Form(s) W-2 to the Social Security Administration (SSA). References to Form W-3 also apply to Form W-3 (PR) unless otherwise specified.

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 2023? If you have a household employee, you need to withhold and pay social security and Medicare taxes if you paid cash wages of \$2,600 or more in 2023 to any one household employee. See [Did you have a household employee?](#) and the [Line A](#) instructions, later, 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 2022 or 2023 to household employees. See the [Part II. Federal Unemployment \(FUTA\) Tax](#) instructions, later, 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 2023 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.

Note. Taxpayers in Puerto Rico pay their income tax to the Department of the Treasury, Government of Puerto Rico.

When do I pay? Most filers must pay by April 15, 2024.

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, 2024 | 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, 2024 | File Schedule H and pay your household employment taxes with your 2023 tax return. |

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

| Contents | Page |
|--|-------------------|
| What's New | 2 |
| Reminders | 2 |
| Who Needs To File Schedule H? | 3 |
| Who Needs To File Form W-2 and Form W-3? | 3 |

| Contents | Page |
|--|-------------------|
| Do You Have an Employer Identification Number (EIN)? | 3 |
| Can Your Employee Legally Work in the United States? | 3 |
| What About State Employment Taxes? | 4 |
| When and Where To File | 4 |

| Contents | Page |
|---|--------------------|
| How To Fill In Schedule H, Form W-2, and Form W-3 | 4 |
| Schedule H | 4 |
| Worksheet 1. Credit for Late Contributions | 10 |
| Worksheet 2. Household Employers in a Credit Reduction State | 10 |
| Form W-2 and Form W-3 | 15 |
| Worksheet 3. Credit for Qualified Sick and Family Leave Wages Paid in 2023 for Leave Taken After March 31, 2020, and Before April 1, 2021 | 10 |
| Worksheet 4. Credit for Qualified Sick and Family Leave Wages Paid in 2023 for Leave Taken After March 31, 2021, and Before October 1, 2021 | 10 |
| Estimated Tax Penalty | 15 |
| What Records To Keep | 16 |
| What Is the Earned Income Credit (EIC)? | 16 |
| Rules for Business Employers | 16 |
| How To Correct Schedule H | 16 |
| How To Get Forms and Publications | 16 |
| Privacy Act and Paperwork Reduction Act Notice | 17 |

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

Social security and Medicare tax for 2023. The rate of social security tax on taxable wages, including qualified sick leave wages and qualified family leave wages paid in 2023 for leave taken after March 31, 2021, and before October 1, 2021, is 6.2% each for the employer and employee or 12.4% for both. Qualified sick leave wages and qualified family leave wages paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021, aren't subject to the employer share of social security tax; therefore, the tax rate on these wages is 6.2%. The social security wage base limit is \$160,200.

The Medicare tax rate is 1.45% each for the employee and employer, unchanged from 2022. There is no wage base limit for Medicare tax.

Social security and Medicare taxes apply to the wages of household workers you pay \$2,600 or more in cash wages in 2023. For more information, see [Cash wages](#) and [\\$2,600 test](#), later.

For information about the rates and wage threshold that will apply in 2024, see Pub. 926.

Qualified parking exclusion and commuter transportation benefit. For 2023, the monthly exclusion for qualified parking is \$300 and the monthly exclusion for commuter highway vehicle transportation and transit passes is \$300.

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 2023, there are credit reduction states. If you paid any wages that are subject to the unemployment compensation laws of a credit reduction state, your credit against federal unemployment tax will be reduced based on the credit reduction rate for that credit reduction state. Use [Worksheet 2](#) to figure your credit reduction for 2023.

Reminders

The COVID-19 related credit for qualified sick and family leave wages is limited to leave taken after March 31, 2020, and before October 1, 2021. Generally, the credit for qualified sick and family leave wages, as enacted under the Families First Coronavirus Response Act (FFCRA) and amended and extended by the COVID-related Tax Relief Act of 2020, for leave taken after March 31, 2020, and before April 1, 2021, and the credit for qualified sick and family leave wages under sections 3131, 3132, and 3133 of the Internal Revenue Code, as enacted under the American Rescue Plan Act of 2021 (the ARP), for leave taken after March 31, 2021, and before October 1, 2021, have expired. However, employers that pay qualified sick and family leave wages in 2023 for leave taken after March 31, 2020, and before October 1, 2021, are eligible to claim a credit for qualified sick and family leave wages on Schedule H filed for 2023. For more information, see the instructions for [line 8b](#), [line 8c](#), [line 8e](#), and [line 8f](#), later.

Use [Worksheet 3](#) to figure the credit for leave taken after March 31, 2020, and before April 1, 2021. Use [Worksheet 4](#) to figure the credit for leave taken after March 31, 2021, and before October 1, 2021. For more information about the credit for qualified sick and family leave wages, go to [IRS.gov/PLC](https://www.irs.gov/PLC).

Bicycle commuting reimbursements. The Tax Cuts and Jobs Act 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 on the different types of third-party payer arrangements, see section 16 of Pub. 15.

Paid preparers. If you use a paid preparer to complete Schedule H, the paid preparer must complete and sign the paid preparer's section of the Schedule H 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.

Who Needs To File Schedule H?

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

Did you have a household employee? If you hired someone to do household work and you could 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 Peyton Oak to babysit your child and do light housework 4 days a week in your home. Peyton followed your specific instructions about household and childcare duties. You provided the household equipment and supplies Peyton needed to do the work. Peyton 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.

 *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 the worker can control how the work is done. A self-employed worker usually provides their own tools and offers services to the general public in an independent business.

Example. You made an agreement with a worker to care for your lawn. The worker runs a lawn care business and offers their services to the general public. The worker hires their own helpers, provides their own tools and supplies, and instructs the helpers how to do their jobs. Neither the worker nor their helpers are your employees.

For more information, see Pub. 926 (or Pub. 179 for employers in Puerto Rico).

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 \$2,600 or more of cash wages in 2023 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, [line 1a](#), [line 3](#), and [line 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 \$2,600 for 2023 and you complete boxes 3, 4, 5, and 6 on Form W-2, the SSA will reject your Form W-2.

Note. If you are a household employer located in Puerto Rico and wages are not subject to social security and Medicare taxes, leave boxes 20, 21, 22, and 23 blank on Form 499R-2/W-2PR, but complete the rest of the form according to your instructions. If the wages are below \$2,600 for 2023 and you complete boxes 20, 21, 22, and 23 of Form 499R-2/W-2PR, the SSA will reject your Form 499R-2/W-2PR.

If you're required to file a 2023 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. For more information on electronic filing, go to the SSA's Employer W-2 Filing Instructions & Information website at [SSA.gov/employer](https://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://irs.gov/EIN). You may also apply for an EIN by faxing or mailing Form SS-4 to the IRS. Don't use your 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://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://uscis.gov/I-9-Central). You may use E-Verify at [E-Verify.gov](https://e-verify.gov) to confirm the employment eligibility of newly hired employees.

Note. Form I-9 is available in Spanish. Only employers located in Puerto Rico may complete the Spanish version of Form I-9 instead of the English version. Go to [USCIS.gov/I-9](https://uscis.gov/I-9) to get the English and Spanish versions of Form I-9 and their separate instructions.

What About State Employment Taxes?

If you employed a household employee in 2023, you probably have to pay contributions to your state unemployment fund for 2023. 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. You should also find out if you need to pay or collect other state employment taxes or carry workers' compensation insurance.


Note. Household employers located in Puerto Rico see Pub. 179, Section 9 or call 787-754-5353.

When and Where To File

Schedule H

If you file Form 1040, 1040-SR, 1040-NR, 1040-SS, or 1041 for 2023, remember to attach Schedule H to it. Mail your return, by April 15, 2024, to the address shown in your tax return instructions. If you live in Maine or Massachusetts, you have until April 17, 2024, because of the Patriots' Day and Emancipation Day holidays.

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 2023, you don't have to file Schedule H for 2023.*

If you have household employees for 2023, but you're not required to file a 2023 tax return (for example, because your income is below the amount that requires you to file), you must file Schedule H by itself by April 15, 2024. 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. 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 "2023 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 electron-

ic 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, 2024, 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, 2024.



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 Drive" 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. Did you pay any one household employee cash wages of \$2,600 or more in 2023? To figure the total cash wages

you paid in 2023 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 2023. 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 your spouse 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 the employee's 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.

Note. Household employers located in Puerto Rico report the value of taxable noncash wages in box 7 of Form 499R-2/W-2PR together with cash wages. Don't show noncash wages in box 20 or in box 22 of Form 499R-2/W-2PR. See section 5 or section 8 of Pub. 179 for more information on cash and non-cash wages.

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 2023, you can reimburse your employee up to \$300 per month for qualified parking and \$300 per month for combined com-

muter 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 2023, the rate of social security tax on taxable wages, except for qualified sick leave wages and qualified family leave wages paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021, is 6.2% each for the employer and employee or 12.4% for both. Stop paying social security tax on and entering an employee's wages on line 1a when the employee's taxable wages, including qualified sick and family leave wages paid in 2023 that are reported on line 1b, reach \$160,200 for the year. However, continue to withhold income and Medicare taxes for the whole year on all wages, including qualified sick and family leave wages paid in 2023, even when the social security wage base of \$160,200 has been reached.

The Medicare tax rate is 1.45% each for the employee and employer, unchanged from 2022. There is no wage base limit for Medicare tax. If you didn't deduct the employee's share from the employee's wages, you must pay the employee's share of tax and your share of tax, a total of 12.4% for social security tax and 2.9% for Medicare tax. See [Form W-2 and Form W-3](#), later, for more information.

Note. Employers located in Puerto Rico see the Instructions for Form W-3 (PR).

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/ADMTfaqs](https://www.irs.gov/ADMTfaqs).

\$2,600 test. If you pay a household employee \$2,600 or more in cash wages during 2023, you must report and pay social security and Medicare taxes on all the wages, including the first \$2,600 paid to that employee. The test applies to cash wages paid in 2023 regardless of when the wages were earned. See Pub. 926 for more information.

Note. Household employers located in Puerto Rico, see Pub. 179.

Line 1a. Total cash wages subject to social security tax. Enter the total of cash wages (see [Cash wages](#), earlier) paid in 2023 to each household employee who meets the [\\$2,600 test](#), explained earlier.



If you paid any household employee cash wages of more than \$160,200 in 2023, include on line 1a only the first \$160,200 of that employee's cash wages.

Line 1b. Qualified sick and family leave wages paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021, included on line 1a. Enter the qualified sick and family leave wages you paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021, included on line 1a. For more information on qualified sick and family leave wages paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021, see the instructions for [line 8g](#) and [line 8i](#), later.

Line 2a. Social security tax. Multiply the amount on line 1a by 12.4% (0.124). Enter the result on line 2a.

Line 2b. Employer share of social security tax on qualified sick and family leave wages paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021. Multiply the amount on line 1b by 6.2% (0.062). Enter the result on line 2b.

Line 2c. Total social security tax. Subtract line 2b from line 2a. Enter the result on line 2c.

Line 3. Total cash wages subject to Medicare tax. Enter the total cash wages (see [Cash wages](#), earlier) paid in 2023 to each employee who meets the [\\$2,600 test](#), explained earlier. There is no limit on wages subject to Medicare tax.

Line 4. Medicare tax. Multiply the amount on line 3 by 2.9% (0.029). Enter the result on line 4.

Line 5. Total cash wages subject to Additional Medicare Tax withholding. Enter the total cash wages (see [Cash wages](#), earlier) paid to each employee in 2023 that exceeded \$200,000.

Line 6. Additional Medicare Tax withholding. Multiply the amount on line 5 by 0.9% (0.009). Enter the result on line 6.

Line 7. Federal income tax withheld. Enter any federal income tax you withheld from the wages you paid to your household employees in 2023. See Pub. 926 and Pub. 15-T for information on withholding federal income taxes.

Note. Household employers located in Puerto Rico skip line 7.

Line 8a. Total social security, Medicare, and federal income taxes. Add lines 2c, 4, 6, and 7. Enter the result on line 8a.

Lines 8b Through 8f

If you aren't claiming a credit for qualified sick leave wages or qualified family leave wages, enter the amount from line 8a on line 8d and skip to line 9.

The same wages can't be treated as both qualified sick leave wages and qualified family leave wages. For leave taken after March 31, 2021, and before October 1, 2021, any wages taken into account in determining the credit for qualified sick and family leave wages can't be taken into account as wages for purposes of the credits under sections 45A, 45P, 45S, and 51.

Emergency Paid Sick Leave Act (EPSLA). Employers with fewer than 500 employees and, for leave taken after March 31, 2021, and before October 1, 2021, certain governmental employers without regard to number of employees (except for the federal government and its agencies and instrumentalities unless described in section 501(c)(1)) are entitled to a credit if they provide paid sick leave to employees that otherwise meets the requirements of the EPSLA. Under the EPSLA, as amended for purposes of the ARP, wages are qualified sick leave wages if paid to employees that are unable to work before October 1, 2021, because the employee:

1. Is subject to a federal, state, or local quarantine or isolation order related to COVID-19;

2. Has been advised by a health care provider to self-quarantine due to concerns related to COVID-19;

3. Is experiencing symptoms of COVID-19 and seeking a medical diagnosis; or, for leave taken after March 31, 2021, and before October 1, 2021, is seeking or awaiting the results of a diagnostic test for, or a medical diagnosis of, COVID-19 (and the employee has been exposed to COVID-19 or the employee's employer has requested such test or diagnosis), or the employee is obtaining immunizations related to COVID-19 or recovering from an injury, disability, illness, or condition related to such immunization;

4. Is caring for an individual subject to an order described in (1) or who has been advised as described in (2);

5. Is caring for a son or daughter because the school or place of care for that child has been closed, or the childcare provider for that child is unavailable, due to COVID-19 precautions; or

6. Is experiencing any other substantially similar condition specified by the U.S. Department of Health and Human Services, which for leave taken after March 31, 2021, and before October 1, 2021, includes to accompany an individual to obtain immunization related to COVID-19, or to care for an individual who is recovering from any injury, disability, illness, or condition related to the immunization.

Son or daughter. A son or daughter must generally have been under 18 years of age or incapable of self-care because of a mental or physical disability. A son or daughter includes a biological child, adopted child, stepchild, foster child, legal ward, or child for whom the employee assumes parental status and carries out the obligations of a parent.

Limits on qualified sick leave wages. The EPSLA, as amended for purposes of the ARP, provides different limitations for different circumstances under which qualified sick leave wages are paid. For paid sick leave qualifying under (1), (2), or (3) earlier, the amount of qualified sick leave wages is determined at the employee's regular rate of pay, but the wages may not exceed \$511 for any day (or portion of a day) for which the individual is paid sick leave. For paid sick leave qualifying under (4), (5), or (6) earlier, the amount of qualified sick leave wages is determined at two-thirds the employee's regular rate of pay, but the wages may not exceed \$200 for any day (or portion of a day) for which the individual is paid sick leave. The EPSLA also limits each individual to a maximum of up to 80 hours of paid sick leave in total for leave taken after

March 31, 2020, and before April 1, 2021. The ARP resets this limit at 80 hours of paid sick leave for leave taken after March 31, 2021, and before October 1, 2021. Therefore, for leave taken after March 31, 2020, and before April 1, 2021, the maximum amount of paid sick leave wages can't exceed \$5,110 for an employee for leave under (1), (2), or (3), and it can't exceed \$2,000 for an employee for leave under (4), (5), or (6). These maximum amounts also reset and apply to leave taken after March 31, 2021, and before October 1, 2021.

For more information about qualified sick and family leave wages, go to [IRS.gov/PLC](https://www.irs.gov/PLC).

Expanded Family and Medical Leave Act (Expanded FMLA). Employers with fewer than 500 employees and, for leave taken after March 31, 2021, and before October 1, 2021, certain governmental employers without regard to number of employees (except for the federal government and its agencies and instrumentalities unless described in section 501(c)(1)) are entitled to a credit under the FFCRA, as amended for purposes of the ARP, if they provide paid family leave to employees that otherwise meets the requirements of the Expanded FMLA. For leave taken after March 31, 2020, and before April 1, 2021, wages are qualified family leave wages if paid to an employee who has been employed for at least 30 calendar days when an employee is unable to work due to the need to care for a son or daughter under 18 years of age or incapable of self-care because of a mental or physical disability because the school or place of care for that child has been closed, or the childcare provider for that child is unavailable, due to a public health emergency. See [Son or daughter](#), earlier, for more information. For leave taken after March 31, 2021, and before October 1, 2021, the leave can be granted for any other reason provided by the EPSLA, as amended for purposes of the ARP.

For leave taken after March 31, 2020, and before April 1, 2021, the first 10 days for which an employee takes leave may be unpaid. During this period, employees may use other forms of paid leave, such as qualified sick leave, accrued sick leave, annual leave, or other paid time off. After an employee takes leave for 10 days, the employer provides the employee paid leave (that is, qualified family leave wages) for up to 10 weeks. For leave taken after March 31, 2021, and before October 1, 2021, the 10-day rule discussed above doesn't apply and the paid leave can be provided for up to 12 weeks.

Rate of pay and limit on wages. The rate of pay must be at least two-thirds of the employee's regular rate of pay (as determined under the Fair Labor Standards Act of 1938), multiplied by the number of hours the employee otherwise would have been scheduled to work. For leave taken after March 31, 2020, and before April 1, 2021, the total qualified family leave wages can't exceed \$200 per day or \$10,000 in the aggregate per employee. For leave taken after March 31, 2021, and before October 1, 2021, the limit resets and the total qualified family leave wages can't exceed \$200 per day or \$12,000 in the aggregate per employee.

For more information about qualified sick and family leave wages, go to [IRS.gov/PLC](https://www.irs.gov/PLC).



If you paid qualified sick or family leave wages in 2023 for leave taken after March 31, 2020, and before April 1, 2021, complete lines 8g through 8j before completing Worksheet 3. If you paid qualified sick or family leave wages in 2023 for leave taken after March 31, 2021, and before October 1, 2021, complete lines 8k through 8n before completing Worksheet 4.

Line 8b. Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2020, and before April 1, 2021. Enter the nonrefundable portion of the credit for qualified sick and family leave wages for leave taken after March 31, 2020, and before April 1, 2021, from [Worksheet 3](#), Step 2, line 2j.



Complete line 8b only if qualified sick leave wages and/or qualified family leave wages were paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021.

Businesses, tax-exempt organizations with fewer than 500 employees, and Schedule H filers that provide paid sick leave under the [EPSLA](#) and/or provide paid family leave under the [Expanded FMLA](#) are eligible to claim the credit for qualified sick and family leave wages for leave taken after March 31, 2020, and before April 1, 2021. For purposes of the credit, qualified sick leave wages and qualified family leave wages are wages for social security and Medicare tax purposes, determined without regard to the exclusions from the definition of employment under sections 3121(b)(1)–(22), that an employer pays that otherwise meet the requirements of the EPSLA or Expanded FMLA. The credit for qualified sick and family leave wages consists of the qualified sick leave wages, the qualified family leave wages, the [qualified health plan expenses](#) allocable to those wages, and the employer share of Medicare tax allocable to those wages. The nonrefundable portion of the credit is limited to the employer share of social security tax reported on Schedule H, line 2a.

Any credit in excess of the remaining amount of the employer share of social security tax is refundable and reported on Schedule H, line 8e. For more information on the credit for qualified sick and family leave wages, go to [IRS.gov/PLC](https://www.irs.gov/PLC).

Qualified health plan expenses allocable to qualified sick and family leave wages. The credit for qualified sick leave wages and qualified family leave wages is increased to cover the qualified health plan expenses that are properly allocable to the qualified leave wages for which the credit is allowed. These qualified health plan expenses are amounts paid or incurred by the employer to provide and maintain a group health plan but only to the extent such amounts are excluded from the employees' income as coverage under an accident or health plan. The amount of qualified health plan expenses generally includes both the portion of the cost paid by the employer and the portion of the cost paid by the employee with pre-tax salary reduction contributions. However, qualified health plan expenses don't include amounts that the employee paid for with after-tax contributions. For more information, go to [IRS.gov/PLC](https://www.irs.gov/PLC).



You must include the full amount (both the nonrefundable and refundable portions) of the credit for qualified sick and family leave wages in your gross income for the tax year that includes the last day of any calendar quarter in which a credit is allowed.

Line 8c. Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021. Enter the nonrefundable portion of the credit for qualified sick and family leave wages from [Worksheet 4](#), Step 2, line 2l.



*Complete line 8c **only** if qualified sick leave wages and/or qualified family leave wages were paid in 2023 for leave taken after March 31, 2021, and before October 1, 2021.*

Businesses, tax-exempt organizations with fewer than 500 employees, and Schedule H filers that provide paid sick leave under the [EPSLA](#), as amended for purposes of the ARP, and/or provide paid family leave to employees that otherwise meets the requirements under the [Expanded FMLA](#), as amended for purposes of the ARP, are eligible to claim the credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021. The nonrefundable portion of the credit is limited to the employer share of Medicare tax reported on Schedule H, line 4.

For purposes of this credit, qualified sick leave wages and qualified family leave wages are wages for social security and Medicare tax purposes, determined without regard to the exclusions from the definition of employment under sections 3121(b)(1)–(22), that an employer pays that otherwise meet the requirements of the EPSLA or Expanded FMLA, as enacted under the FFCRA and amended for purposes of the ARP.

The credit for qualified sick and family leave wages consists of the:

- Qualified sick leave wages and/or qualified family leave wages;
- Qualified health plan expenses allocable to qualified sick and family leave wages;
- Collectively bargained defined benefit pension plan contributions, subject to the qualified leave wage limitations, allocable to the qualified sick and family leave wages;
- Collectively bargained apprenticeship program contributions, subject to the qualified leave wages limitations, allocable to the qualified sick and family leave wages; and
- Employer share of social security and Medicare tax allocable to the qualified sick and family leave wages.

For more information on the collectively bargained amounts discussed above, see sections 3131 and 3132.

Any credit in excess of the remaining amount of the employer share of Medicare tax is refundable and reported on Schedule H, line 8f. For more information on the credit for qualified sick and family leave wages, go to [IRS.gov/PLC](#).

Line 8d. Total social security, Medicare, and federal income taxes after nonrefundable credits. Add lines 8b and 8c and then subtract that total from line 8a. Enter the result on line 8d.

Line 8e. Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2020,

and before April 1, 2021. Enter the refundable portion of the credit for qualified sick and family leave wages from [Worksheet 3](#), Step 2, line 2k.



*Complete line 8e **only** if qualified sick leave wages and/or qualified family leave wages were paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021.*

Businesses, tax-exempt organizations with fewer than 500 employees, and Schedule H filers that provide paid sick leave under the [EPSLA](#) and/or provide paid family leave under the [Expanded FMLA](#) are eligible to claim the credit for qualified sick and family leave wages. The credit for qualified sick and family leave wages consists of the qualified sick leave wages, the qualified family leave wages, the qualified health plan expenses allocable to those wages, and the employer share of Medicare tax allocable to those wages. The refundable portion of the credit is allowed after the employer share of social security tax is reduced to zero by nonrefundable credits that are applied against the employer share of social security tax.

Line 8f. Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021. Enter the refundable portion of the credit for qualified sick and family leave wages from [Worksheet 4](#), Step 2, line 2m.



*Complete line 8f **only** if qualified sick leave wages and/or qualified family leave wages were paid in 2023 for leave taken after March 31, 2021, and before October 1, 2021.*

Businesses, tax-exempt organizations with fewer than 500 employees, and Schedule H filers are entitled to a credit if they provide paid sick leave to employees that otherwise meets the requirements of the [EPSLA](#), as amended for purposes of the ARP, and/or provide paid family leave to employees that otherwise meets the requirements under the [Expanded FMLA](#), as amended for purposes of the ARP, for leave taken after March 31, 2021, and before October 1, 2021. The refundable portion of the credit is allowed after the employer share of Medicare tax is reduced to zero by nonrefundable credits that are applied against the employer share of Medicare tax.

Lines 8g Through 8n

The amounts entered on lines 8g through 8n are amounts that you use on [Worksheet 3](#) and [Worksheet 4](#), later in these instructions to figure certain credits. If you're claiming these credits, you must enter the applicable amounts.



*Complete lines 8g and 8h **only** if qualified sick leave wages were paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021.*

Line 8g. Qualified sick leave wages for leave taken before April 1, 2021. Enter the qualified taxable (subject to social security tax) sick leave wages you paid in 2023 to your employees for leave taken after March 31, 2020, and before April 1, 2021. Qualified sick leave wages for leave taken after March 31, 2020, and before April 1, 2021, aren't subject to the employer share of social security tax; therefore, the tax rate on these wages is 6.2%. Stop paying social security tax on and

entering an employee's wages on line 1a when the employee's taxable wages, including qualified sick and family leave wages reported on line 1b, reach \$160,200 for the year. See the instructions for [line 3](#), earlier, for reporting Medicare tax on qualified sick leave wages, including the portion above the social security wage base. This amount is also entered on [Worksheet 3](#), Step 2, line 2a.

Line 8h. Qualified health plan expenses allocable to qualified sick leave wages reported on line 8g. Enter the [qualified health plan expenses](#) allocable to qualified sick leave wages paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021. This amount is also entered on [Worksheet 3](#), Step 2, line 2b.



Complete lines 8i and 8j only if qualified family leave wages were paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021.

Line 8i. Qualified family leave wages for leave taken before April 1, 2021. Enter the qualified taxable (subject to social security tax) family leave wages you paid in 2023 to your employees for leave taken after March 31, 2020, and before April 1, 2021. Qualified family leave wages for leave taken after March 31, 2020, and before April 1, 2021, aren't subject to the employer share of social security tax; therefore, the tax rate on these wages is 6.2%. Stop paying social security tax on and entering an employee's wages on line 1a when the employee's taxable wages, including qualified sick and family leave wages reported on line 1b, reach \$160,200 for the year. See the instructions for [line 3](#), earlier, for reporting Medicare tax on qualified family leave wages, including the portion above the social security wage base. This amount is also entered on [Worksheet 3](#), Step 2, line 2e.

Line 8j. Qualified health plan expenses allocable to qualified family leave wages reported on line 8i. Enter the [qualified health plan expenses](#) allocable to qualified family leave wages paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021. This amount is also entered on [Worksheet 3](#), Step 2, line 2f.



Complete lines 8k and 8l only if qualified sick leave wages were paid in 2023 for leave taken after March 31, 2021, and before October 1, 2021.

Line 8k. Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021. Enter the qualified sick leave wages you paid in 2023 to your employees for leave taken after March 31, 2021, and before October 1, 2021, including any qualified sick leave wages that were above the social security wage base and any qualified sick leave wages excluded from the definition of employment under sections 3121(b)(1)–(22). See the instructions for [line 8c](#), earlier, for more information about qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021. This amount is also entered on [Worksheet 4](#), Step 2, line 2a.

Line 8l. Qualified health plan expenses allocable to qualified sick leave wages reported on line 8k. Enter the [qualified health plan expenses](#) allocable to qualified sick leave wages paid in 2023 for leave taken after March 31, 2021, and before October 1, 2021. This amount is also entered on [Worksheet 4](#), Step 2, line 2b.



Complete lines 8m and 8n only if qualified family leave wages were paid in 2023 for leave taken after March 31, 2021, and before October 1, 2021.

Line 8m. Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021. Enter the qualified family leave wages you paid in 2023 to your employees for leave taken after March 31, 2021, and before October 1, 2021, including any qualified family leave wages that were above the social security wage base and any qualified family leave wages excluded from the definition of employment under sections 3121(b)(1)–(22). See the instructions for [line 8c](#), earlier, for more information about qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021. This amount is also entered on [Worksheet 4](#), Step 2, line 2f.

Line 8n. Qualified health plan expenses allocable to qualified family leave wages reported on line 8m. Enter the [qualified health plan expenses](#) allocable to qualified family leave wages paid in 2023 for leave taken after March 31, 2021, and before October 1, 2021. This amount is also entered on [Worksheet 4](#), Step 2, line 2g.

Line 9. Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2022 or 2023 to all household employees? Review the cash wages you paid to all your household employees for each calendar quarter of 2022 and 2023.

If the total for any quarter in 2022 or 2023 is not \$1,000 or more, check "No," stop here, and include the amount from line 8d on Schedule 2 (Form 1040), line 9. Include the amounts, if any, from lines 8e and 8f on Schedule 3 (Form 1040), line 13z. If you don't file Form 1040, complete Schedule H, Part IV, and follow the instructions under [When and Where To File](#), earlier.

If the total for any quarter in 2022 or 2023 is \$1,000 or more, check "Yes" and complete Schedule H, Part II.

Part II. Federal Unemployment (FUTA) Tax

Together with state unemployment tax systems, the FUTA tax provides funds for paying unemployment compensation to workers who have lost their jobs. Most employers pay both a federal and a state unemployment tax.

The FUTA tax applies to the first \$7,000 you pay to each employee during a calendar year after subtracting any payments exempt from FUTA tax. The FUTA tax rate is 6.0% for 2023. But see [Credit for contributions paid to state](#) next. Only employers pay FUTA tax. Don't collect or deduct 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 FUTA tax rate of 0.6%. But to do so, you must pay all the required contributions for 2023 to your state unemployment fund by April 15, 2024. Fiscal year filers must pay all required contributions for 2023 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 pay-

ment 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 2023 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. Name of the state where you paid unemployment contributions. 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. Contributions paid to your state unemployment fund. Enter the total of [contributions](#) (defined earlier) you paid to your state unemployment fund for 2023. If you didn't have to make contributions because your state gave you a 0% experience rate, enter "0% rate" on line 14.

Line 15. Total cash wages subject to FUTA tax. Enter the total of cash wages (see [Cash wages](#), earlier) you paid in 2023 to each household employee, including employees paid less than \$1,000. However, don't include cash wages paid in 2023 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 2023, include on line 15 only the first \$7,000 of that employee's cash wages.

Line 16. FUTA tax. 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 2023. The credit you can take for any state unemployment fund contributions for 2023 that you pay after April 15, 2024, is limited to 90% of the credit that would have been allowable if the contributions were paid on or before April 15, 2024.

Line 17. Complete all columns below that apply. 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). Taxable wages. 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 hadn't been granted.

Column (h). Contributions paid to state unemployment fund. Enter the total [contributions](#) (defined earlier) you paid to the state unemployment fund for 2023 by April 15, 2024. Fiscal year filers, enter the total contributions you paid to the state unemployment fund for 2023 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. Totals. Add the amounts in columns (g) and (h) separately and enter the totals in the spaces provided.

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

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

Line 21. Multiply line 20 by 6.0% (0.06). Multiply the wages on line 20 by 6.0% (0.06). Enter the result on line 21.

Line 22. Multiply line 20 by 5.4% (0.054). 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 line 22. 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, 1040-SR, or 1040-SS (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](#).

Worksheet 1. Credit for Late Contributions

| | | |
|-----------|---|--|
| 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 90% (0.90) | |
| 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 2 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 | | |

Worksheet 2. Household Employers in a Credit Reduction State

| | | | | | | | | |
|---|--------------------|----------------|------------------|---------------------|--------------------|----------------|------------------|--|
| <p>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.)</p> | 1. | | | | | | | |
| <p>2. Enter the total taxable FUTA wages from Schedule H, line 20</p> | 2. | | | | | | | |
| <p>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 2. 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 <i>FUTA Taxable Wages</i> box. Also don't include in the <i>FUTA Taxable Wages</i> box wages that were excluded from state unemployment tax. If any states don't apply to you, leave them blank.</p> | | | | | | | | |
| 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 0.006 | | | 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 0.006 | | |
| | 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 0.039 | | |
| | MT | x 0.000 | | | | | | |
| <p>4. Total Credit Reduction. Add all amounts shown in the <i>Credit Reduction</i> boxes. Enter the total here</p> | | | | | | | 4. | |
| <p>5. Subtract line 4 of this Worksheet 2 from line 1 of this Worksheet 2 and enter the result here and on Schedule H, line 23. If zero or less, enter -0-</p> | | | | | | | 5. | |

**Worksheet 3. Credit for Qualified Sick and Family Leave Wages Paid in 2023
for Leave Taken After March 31, 2020, and Before April 1, 2021**

Determine how you will complete this worksheet.

If you paid qualified sick leave wages and/or qualified family leave wages in 2023 for leave taken after March 31, 2020, and before April 1, 2021, complete Step 1 and Step 2. **Caution:** Use Worksheet 4 to figure the credit for qualified sick and family leave wages paid in 2023 for leave taken after March 31, 2021, and before October 1, 2021.

Step 1. Determine the employer share of social security tax this year

| | | | |
|----|--|----|-------|
| 1a | Enter the amount of social security tax from Schedule H (Form 1040), Part I, line 2a | 1a | _____ |
| 1b | Multiply line 1a by 50% (0.50) | 1b | _____ |
| 1c | Enter the amount of social security tax from Schedule H (Form 1040), Part I, line 2b | 1c | _____ |
| 1d | Employer share of social security tax. Subtract line 1c from line 1b | 1d | _____ |

Step 2. Figure the sick and family leave credit

| | | | |
|---------|--|---------|-------|
| 2a | Qualified sick leave wages reported on Schedule H (Form 1040), Part I, line 8g | 2a | _____ |
| 2a(i) | Qualified sick leave wages included on Schedule H (Form 1040), Part I, line 3, but not included on Schedule H (Form 1040), Part I, line 8g, because the wages reported on that line were limited by the social security wage base | 2a(i) | _____ |
| 2a(ii) | Total qualified sick leave wages. Add lines 2a and 2a(i) | 2a(ii) | _____ |
| 2a(iii) | Qualified sick leave wages excluded from the definition of employment under sections 3121(b)(1)–(22) | 2a(iii) | _____ |
| 2b | Qualified health plan expenses allocable to qualified sick leave wages reported on Schedule H (Form 1040), Part I, line 8h | 2b | _____ |
| 2c | Employer share of Medicare tax on qualified sick leave wages. Multiply line 2a(ii) by 1.45% (0.0145) | 2c | _____ |
| 2d | Credit for qualified sick leave wages. Add lines 2a(ii), 2a(iii), 2b, and 2c | 2d | _____ |
| 2e | Qualified family leave wages reported on Schedule H (Form 1040), Part I, line 8i | 2e | _____ |
| 2e(i) | Qualified family leave wages included on Schedule H (Form 1040), Part I, line 3, but not included on Schedule H (Form 1040), Part I, line 8i, because the wages reported on that line were limited by the social security wage base | 2e(i) | _____ |
| 2e(ii) | Total qualified family leave wages. Add lines 2e and 2e(i) | 2e(ii) | _____ |
| 2e(iii) | Qualified family leave wages excluded from the definition of employment under sections 3121(b)(1)–(22) | 2e(iii) | _____ |
| 2f | Qualified health plan expenses allocable to qualified family leave wages reported on Schedule H (Form 1040), Part I, line 8j | 2f | _____ |
| 2g | Employer share of Medicare tax on qualified family leave wages. Multiply line 2e(ii) by 1.45% (0.0145) | 2g | _____ |
| 2h | Credit for qualified family leave wages. Add lines 2e(ii), 2e(iii), 2f, and 2g | 2h | _____ |
| 2i | Credit for qualified sick and family leave wages. Add lines 2d and 2h | 2i | _____ |
| 2j | Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2020, and before April 1, 2021. Enter the smaller of line 1d or line 2i. Enter this amount on Schedule H (Form 1040), Part I, line 8b | 2j | ===== |
| 2k | Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2020, and before April 1, 2021. Subtract line 2j from line 2i and enter this amount on Schedule H (Form 1040), Part I, line 8e | 2k | ===== |

**Worksheet 4. Credit for Qualified Sick and Family Leave Wages Paid in 2023
for Leave Taken After March 31, 2021, and Before October 1, 2021**

Determine how you will complete this worksheet.

If you paid qualified sick leave wages and/or qualified family leave wages in 2023 for leave taken after March 31, 2021, and before October 1, 2021, complete Step 1 and Step 2. **Caution:** Use Worksheet 3 to figure the credit for qualified sick and family leave wages paid in 2023 for leave taken after March 31, 2020, and before April 1, 2021.

| | | |
|---|---|---------------|
| Step 1. Determine the employer share of Medicare tax | | |
| 1a | Enter the amount of Medicare tax from Schedule H (Form 1040), Part I, line 4 | 1a _____ |
| 1b | Employer share of Medicare tax. Multiply line 1a by 50% (0.50) | 1b _____ |
| Step 2. Figure the sick and family leave credit | | |
| 2a | Qualified sick leave wages reported on Schedule H (Form 1040), Part I, line 8k | 2a _____ |
| 2a(i) | Qualified sick leave wages included on Schedule H (Form 1040), Part I, line 8k, that were not included as wages reported on Schedule H (Form 1040), Part I, lines 1a and 3, because the qualified sick leave wages were excluded from the definition of employment under sections 3121(b)(1)–(22) | 2a(i) _____ |
| 2a(ii) | Subtract line 2a(i) from line 2a | 2a(ii) _____ |
| 2a(iii) | Qualified sick leave wages included on Schedule H (Form 1040), Part I, line 8k, that were not included as wages reported on Schedule H (Form 1040), Part I, line 1a, because the qualified sick leave wages were limited by the social security wage base | 2a(iii) _____ |
| 2a(iv) | Subtract line 2a(iii) from line 2a(ii) | 2a(iv) _____ |
| 2b | Qualified health plan expenses allocable to qualified sick leave wages reported on Schedule H (Form 1040), Part I, line 8l | 2b _____ |
| 2b(i) | Amounts under certain collectively bargained agreements allocable to qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021 | 2b(i) _____ |
| 2c | Employer share of social security tax on qualified sick leave wages. Multiply line 2a(iv) by 6.2% (0.062) | 2c _____ |
| 2d | Employer share of Medicare tax on qualified sick leave wages. Multiply line 2a(ii) by 1.45% (0.0145) | 2d _____ |
| 2e | Credit for qualified sick leave wages. Add lines 2a, 2b, 2b(i), 2c, and 2d | 2e _____ |
| 2f | Qualified family leave wages reported on Schedule H (Form 1040), Part I, line 8m | 2f _____ |
| 2f(i) | Qualified family leave wages included on Schedule H (Form 1040), Part I, line 8m, that were not included as wages reported on Schedule H (Form 1040), Part I, lines 1a and 3, because the qualified family leave wages were excluded from the definition of employment under sections 3121(b)(1)–(22) | 2f(i) _____ |
| 2f(ii) | Subtract line 2f(i) from line 2f | 2f(ii) _____ |
| 2f(iii) | Qualified family leave wages included on Schedule H (Form 1040), Part I, line 8m, that were not included as wages reported on Schedule H (Form 1040), Part I, line 1a, because the qualified family leave wages were limited by the social security wage base | 2f(iii) _____ |
| 2f(iv) | Subtract line 2f(iii) from line 2f(ii) | 2f(iv) _____ |
| 2g | Qualified health plan expenses allocable to qualified family leave wages reported on Schedule H (Form 1040), Part I, line 8n | 2g _____ |
| 2g(i) | Amounts under certain collectively bargained agreements allocable to qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021 | 2g(i) _____ |
| 2h | Employer share of social security tax on qualified family leave wages. Multiply line 2f(iv) by 6.2% (0.062) | 2h _____ |
| 2i | Employer share of Medicare tax on qualified family leave wages. Multiply line 2f(ii) by 1.45% (0.0145) | 2i _____ |
| 2j | Credit for qualified family leave wages. Add lines 2f, 2g, 2g(i), 2h, and 2i | 2j _____ |
| 2k | Credit for qualified sick and family leave wages. Add lines 2e and 2j | 2k _____ |
| 2l | Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021. Enter the smaller of line 1b or line 2k. Enter this amount on Schedule H (Form 1040), Part I, line 8c | 2l _____ |
| 2m | Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021. Subtract line 2l from line 2k and enter this amount on Schedule H (Form 1040), Part I, line 8f | 2m _____ |

Part III. Total Household Employment Taxes

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

Line 26. Add line 16 (or line 24) and line 25. 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. Are you required to file Form 1040? Follow the instructions in the chart.

| IF you file Form. . . | Enter the amount from Schedule H, line 8d, or, if applicable, line 26 on... | Enter the amount, if any, from Schedule H, line 8e, on... | Enter the amount, if any, from Schedule H, line 8f, on... |
|-----------------------|---|---|---|
| 1040 or 1040-SR | Schedule 2 (Form 1040), line 9. | Schedule 3 (Form 1040), line 13z. | Schedule 3 (Form 1040), line 13z. |
| 1040-NR | Schedule 2 (Form 1040), line 9. | Schedule 3 (Form 1040), line 13z. | Schedule 3 (Form 1040), line 13z. |
| 1040-SS | Form 1040-SS, Part I, line 4. | Form 1040-SS, Part I, line 11a. | Form 1040-SS, Part I, line 11b. |
| 1041 | Form 1041, Schedule G, Part I, line 7. | Form 1041, Schedule G, Part II, line 18b. | Form 1041, Schedule G, Part II, line 18b. |

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.

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. 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. You're responsible for payment of your employee's share of the taxes as well as your own. You can either withhold your employee's share from the employee's wages or pay it from your own funds. If you 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. How-

ever, 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 (box 20 and 22 of Form 499R-2/W-2PR). Also, don't count the tax as wages for FUTA tax purposes. Follow steps 1 through 3 below.

1. Enter the amounts you paid on your employee's behalf in boxes 4 and 6 (boxes 21 and 23 of Form 499R-2/W-2PR). Don't include your share of these taxes.

2. Add the amounts in boxes 3, 4, and 6 (boxes 20, 21 and 23 of Form 499R-2/W-2PR). However, if box 5 (box 22 of Form 499R-2/W-2PR) is greater than box 3 (box 20 of Form 499R-2/W-2PR), then add the amounts in boxes 4, 5, and 6 (boxes 21, 22, and 23 of Form 499R-2/W-2PR).

3. Include the total in box 1 (box 7 of Form 499R-2/W-2PR). Also include in box 1 any taxable noncash wages which aren't reported in boxes 3 and 5 (boxes 20 and 22 of Form 499R-2/W-2PR).



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

Note. Household employers located in Puerto Rico, see Pub. 179, section 13.

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.

Note. Household employers located in Puerto Rico make estimated tax payments by filing Form 1040-ES (PR).



Estimated tax payments must be made as the tax liability is incurred by April 18, 2023; June 15, 2023; September 15, 2023; and January 16, 2024. If you file your Form 1040 or 1040-SR by January 31, 2024, and pay the entire balance due with the form, you don't have to make the payment due on January 16, 2024.

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. Records related to qualified sick leave wages and qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021, should be kept for at least 6 years. Copies must be submitted to the IRS if requested. 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 2023 were less than \$56,838 (\$63,398 if married filing jointly) that the employee may be eligible for the EIC for 2023.*

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, 2024.

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 2023 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 employ-

ees on Form 941 or 941 (PR), 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 1a, 3, and, if applicable, 5 of Schedule H and complete the rest of Part I through line 7. Add lines 2c, 4, 6, and 7. (Household employers located in Puerto Rico add lines 2c, 4, and 6.) From that total, subtract the amount of these taxes withheld by the state. Enter the result on line 8a. Also, enter "disability" and the amount subtracted on the dotted line next to line 8a. 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, 1040-SR or 1040-NR, 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 1040-SS, file a "Corrected" Form 1040-SS 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.

Note. Household employers located in Puerto Rico that discover an error on a Schedule H previously filed with Form 1040-PR, file a "Corrected" Form 1040-PR, and attach a corrected Schedule H-PR.

If you owe tax, pay the tax in full with your Form 1040-X, "Corrected" Form 1040-SS or 1040-PR, "Amended" 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).

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 territories 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) 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... |
|--|--|
| Arizona, Florida, Louisiana, Mississippi, New Mexico, Texas | Department of the Treasury Internal Revenue Service Austin, TX 73301-0002 |
| Alabama, Arkansas, Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, North Carolina, Oklahoma, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin | Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002 |
| Alaska, California, Colorado, Hawaii, Idaho, Kansas, Michigan, Montana, Nebraska, Nevada, Ohio, Oregon, North Dakota, South Dakota, Utah, Washington, Wyoming | Department of the Treasury Internal Revenue Service Ogden, UT 84201-0002 |
| A foreign country, U.S. territory,* or use an APO or FPO address, or file Form 2555 or 4563, or are a dual-status alien | Department of the Treasury Internal Revenue Service Austin, TX 73301-0215 |
| * If you live in American Samoa, Puerto Rico, Guam, the U.S. Virgin Islands, or the Commonwealth of the Northern Mariana Islands, see Pub. 570. | |