

# HOUSEHOLD EMPLOYEE KIT



## **HOUSEHOLD EMPLOYER CHECKLIST**

- Determine if the worker is an employee.** *See the Household employer definition sheet.*
- Obtain a federal employer identification number.** *See Form SS-4.* The IRS prefers that you register at its website [www.irs.gov](http://www.irs.gov). Just select *Employer ID Number* in the business section and begin the process. Or, complete the enclosed SS-4 and call 1-800-829-4933 to get a number.
- Have the employee determine if he or she wants federal and state withholding.** *See Form W-4.* It is not necessary to withhold federal and state taxes from a household employee's check unless it is requested. If federal tax is withheld, state tax must also be withheld.
- Verify compliance with immigration laws.** *See Form I-9.* Keep this form as a part of your records for at least three years following the date of hire.
- Report the employee to the New Hire Reporting Center in your state.** *See the State New Hire Reporting Information.* Every state has a New Hire Reporting program to track child support payments. The site can also be accessed from the *state link* on the Federal ID Number page. You must register the new employee by mailing or faxing Form W-4 information to the address listed for your state within 20 days of hire.
- If the employee requests withholding, obtain a State taxpayer identification number.** *See the list of State Tax Agencies.* The State Tax Agency can also be accessed from the *state link* on the Federal ID page.
- To make sure you comply with the State unemployment rules, inquire about a State unemployment compensation employer identification number.** See the list of *State Unemployment Agencies*. You may be able to register by phone.
- Obtain Worker's compensation insurance.** Obtain coverage through an insurance company.
- Withhold Federal income tax, FICA, medicare, and State income taxes according to the information on Form W-4.** You will get Federal and State withholding tables from the IRS and your state when you file for your identification numbers. Even if you do not withhold federal or state income taxes, you are required to withhold or pay Social Security at 4.2% and Medicare tax at a rate of 1.65%. You are also required to match 1.354% of this amount with your own funds. *Use the payroll sheet as a summary sheet to enter the checks you have calculated.*
- Account for Federal Payroll taxes.** Using the payroll sheet, figure how much the tax for each pay period will be. Add the federal withholding to 2.354 times the sum of FICA and medicare to get a figure.
- File Estimated tax payments quarterly to pay the federal taxes you have collected.** *See 1040-ES.* It is wise to pay ahead to avoid penalties. The amount of money involved can be substantial.
- File a State quarterly withholding return if you withheld State taxes.** You will receive information on the procedure when you file for your State identification number.
- File a quarterly State unemployment compensation return.**
- File W-2's for each employee.** The IRS will mail you a W-2 kit at the end of the year. One copy needs to be filed with the Social Security Administration, one copy with the State, the employee retains a copy, and the employer retains one.
- File a State reconciliation of tax withheld if you withheld state taxes (if required).**
- File Schedule H with your Form 1040 to pay the federal taxes owed.** You must remit the federal tax you have withheld, 13.3% of the gross wages for Social Security and medicare and 6.% of the first \$7,000 of wages for federal unemployment (FUTA). You may be able to take a credit of a portion of the FUTA for amounts paid to State Unemployment.

*Forms in this kit are current as of 1-1-2012. Updated Federal Forms can be ordered by calling 1-800-TAX-FORM or downloaded at [www.irs.gov](http://www.irs.gov). You might also want to obtain a copy of IRS Publication 926.*

**HOUSEHOLD EMPLOYER DEFINITION SHEET**



## **ARE YOU A HOUSEHOLD EMPLOYER?**

### **HOUSEHOLD EMPLOYER:**

You are a household employer and responsible for federal social security and Medicare taxes if you pay cash wages of \$1,700 or more in 2011 to any household employee. If you pay cash wages of \$1,000 or more in any calendar quarter, you must pay federal unemployment taxes. Do not count wages you pay to your spouse, your child under age 21, your parent, or a person under age 18 unless providing household services is the employee's principal occupation.

### **HOUSEHOLD EMPLOYEE:**

A household employee is someone who performs work around your home such as a babysitter, nanny, health aide, private nurse, maid, caretaker, or yard worker. A household worker is your employee if you can control not only what work is done, but how it is done. If the worker can control how and when the work is done, the worker is self-employed and not your employee. A self-employed worker usually provides his or her own tools and offers services to others also.

**APPLICATION FOR FEDERAL EMPLOYER IDENTIFICATION NUMBER -- FORM SS-4**



# Application for Employer Identification Number

OMB No. 1545-0003

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

EIN

▶ See separate instructions for each line. ▶ Keep a copy for your records.

Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested		
	2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name	
	4a Mailing address (room, apt., suite no. and street, or P.O. box)	5a Street address (if different) (Do not enter a P.O. box.)	
	4b City, state, and ZIP code (if foreign, see instructions)	5b City, state, and ZIP code (if foreign, see instructions)	
	6 County and state where principal business is located		
	7a Name of responsible party	7b SSN, ITIN, or EIN	
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)?	<input type="checkbox"/> Yes <input type="checkbox"/> No		8b If 8a is "Yes," enter the number of LLC members ▶
8c If 8a is "Yes," was the LLC organized in the United States?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
9a <b>Type of entity</b> (check only one box). <b>Caution.</b> If 8a is "Yes," see the instructions for the correct box to check.	<input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Personal service corporation <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Other nonprofit organization (specify) ▶ _____ <input type="checkbox"/> Other (specify) ▶ _____		
	<input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises Group Exemption Number (GEN) if any ▶ _____		
9b If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country	
10 <b>Reason for applying</b> (check only one box)	<input type="checkbox"/> Banking purpose (specify purpose) ▶ _____ <input type="checkbox"/> Started new business (specify type) ▶ _____ <input type="checkbox"/> Changed type of organization (specify new type) ▶ _____ <input type="checkbox"/> Purchased going business <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Created a trust (specify type) ▶ _____ <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Created a pension plan (specify type) ▶ _____ <input type="checkbox"/> Other (specify) ▶ _____		
11 Date business started or acquired (month, day, year). See instructions.	12 Closing month of accounting year		
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.	14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year <b>and</b> want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>		
	Agricultural	Household	Other
15 First date wages or annuities were paid (month, day, year). <b>Note.</b> If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶			
16 Check <b>one</b> box that best describes the principal activity of your business.	<input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Other (specify)		
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.			
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," write previous EIN here ▶			
Third Party Designee	Complete this section <b>only</b> if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.		
	Designee's name	Designee's telephone number (include area code) ( )	
	Address and ZIP code	Designee's fax number (include area code) ( )	
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code) ( )	
Name and title (type or print clearly) ▶		Applicant's fax number (include area code) ( )	
Signature ▶		Date ▶	

## Do I Need an EIN?

File Form SS-4 if the applicant entity does not already have an EIN but is required to show an EIN on any return, statement, or other document.<sup>1</sup> See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
Started a new business	Does not currently have (nor expect to have) employees	Complete lines 1, 2, 4a–8a, 8b–c (if applicable), 9a, 9b (if applicable), and 10–14 and 16–18.
Hired (or will hire) employees, including household employees	Does not already have an EIN	Complete lines 1, 2, 4a–6, 7a–b (if applicable), 8a, 8b–c (if applicable), 9a, 9b (if applicable), 10–18.
Opened a bank account	Needs an EIN for banking purposes only	Complete lines 1–5b, 7a–b (if applicable), 8a, 8b–c (if applicable), 9a, 9b (if applicable), 10, and 18.
Changed type of organization	Either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) <sup>2</sup>	Complete lines 1–18 (as applicable).
Purchased a going business <sup>3</sup>	Does not already have an EIN	Complete lines 1–18 (as applicable).
Created a trust	The trust is other than a grantor trust or an IRA trust <sup>4</sup>	Complete lines 1–18 (as applicable).
Created a pension plan as a plan administrator <sup>5</sup>	Needs an EIN for reporting purposes	Complete lines 1, 3, 4a–5b, 9a, 10, and 18.
Is a foreign person needing an EIN to comply with IRS withholding regulations	Needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits <sup>6</sup>	Complete lines 1–5b, 7a–b (SSN or ITIN optional), 8a, 8b–c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is administering an estate	Needs an EIN to report estate income on Form 1041	Complete lines 1–6, 9a, 10–12, 13–17 (if applicable), and 18.
Is a withholding agent for taxes on non-wage income paid to an alien (i.e., individual, corporation, or partnership, etc.)	Is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	Complete lines 1, 2, 3 (if applicable), 4a–5b, 7a–b (if applicable), 8a, 8b–c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is a state or local agency	Serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 <sup>7</sup>	Complete lines 1, 2, 4a–5b, 9a, 10, and 18.
Is a single-member LLC	Needs an EIN to file Form 8832, Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes <sup>8</sup>	Complete lines 1–18 (as applicable).
Is an S corporation	Needs an EIN to file Form 2553, Election by a Small Business Corporation <sup>9</sup>	Complete lines 1–18 (as applicable).

<sup>1</sup> For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity does not have employees.

<sup>2</sup> However, do not apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).

<sup>3</sup> Do not use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

<sup>4</sup> However, grantor trusts that do not file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

<sup>5</sup> A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

<sup>6</sup> Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

<sup>7</sup> See also *Household employer* on page 4 of the instructions. **Note.** State or local agencies may need an EIN for other reasons, for example, hired employees.

<sup>8</sup> See *Disregarded entities* on page 4 of the instructions for details on completing Form SS-4 for an LLC.

<sup>9</sup> An existing corporation that is electing or revoking S corporation status should use its previously-assigned EIN.

**EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE -- FORM W-4**





# Form W-4 (2012)

**Purpose.** Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

**Exemption from withholding.** If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2012 expires February 16, 2013. See Pub. 505, Tax Withholding and Estimated Tax.

**Note:** If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds \$XXX and includes more than \$XXX of unearned income (for example, interest and dividends).

**Basic instructions.** If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple job situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

**Head of household.** Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

**Tax credits.** You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 505 for information on converting your other credits into withholding allowances.

**Nonwage income.** If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using

Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 505 to find out if you should adjust your withholding on Form W-4 or W-4P.

**Two earners or multiple jobs.** If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 505 for details.

**Nonresident alien.** If you are a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

**Check your withholding.** After your Form W-4 takes effect, use Pub. 505 to see how the amount you are having withheld compares to your projected total tax for 2012. See Pub. 505, especially if your earnings exceed \$XXX,XXX (Single) or \$XXX,XXX (Married).

## Personal Allowances Worksheet (Keep for your records.)

**A** Enter "1" for **yourself** if no one else can claim you as a dependent. . . . . **A** \_\_\_\_\_

**B** Enter "1" if: { 

- You are single and have only one job; or
- You are married, have only one job, and your spouse does not work; or
- Your wages from a second job or your spouse's wages (or the total of both) are \$X,XXX or less.
 } . . . **B** \_\_\_\_\_

**C** Enter "1" for your **spouse**. But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) . . . . . **C** \_\_\_\_\_

**D** Enter number of **dependents** (other than your spouse or yourself) you will claim on your tax return . . . . . **D** \_\_\_\_\_

**E** Enter "1" if you will file as **head of household** on your tax return (see conditions under **Head of household** above). . . . . **E** \_\_\_\_\_

**F** Enter "1" if you have at least \$X,XXX of **child or dependent care expenses** for which you plan to claim a credit . . . . . **F** \_\_\_\_\_  
(**Note.** Do **not** include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)

**G** **Child Tax Credit** (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information.  
• If your total income will be less than \$XX,XXX (\$XX,XXX if married), enter "2" for each eligible child; then **less** "1" if you have three or more eligible children.  
• If your total income will be between \$XX,XXX and \$XX,XXX (\$XX,XXX and \$XXX,XXX if married), enter "1" for each eligible child plus "1" **additional** if you have six or more eligible children. **G** \_\_\_\_\_

**H** Add lines A through G and enter total here. (**Note.** This may be different from the number of exemptions you claim on your tax return.) ④ **H** \_\_\_\_\_

For accuracy, complete all worksheets that apply. { 

- If you plan to **itemize** or **claim adjustments to income** and want to reduce your withholding, see the **Deductions and Adjustments Worksheet** on page 2.
- If you are **single and have more than one job** or are **married and you and your spouse both work** and the combined earnings from all jobs exceed \$XX,XXX (\$XX,XXX if married), see the **Two-Earners/Multiple Jobs Worksheet** on page 2 to avoid having too little tax withheld.
- If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 below.

Separate here and give Form W-4 to your employer. Keep the top part for your records.

Form <b>W-4</b> Department of the Treasury Internal Revenue Service	<b>Employee's Withholding Allowance Certificate</b> <span style="font-size: 0.8em;">④ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.</span>	OMB No. 1545-2159 <b>2012</b>
1 Your first name and middle initial. Last name		2 Your social security number
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withheld at higher Single rate. <b>Note.</b> If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
City or town, state, and ZIP code		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. <span style="float: right;">④</span> <input type="checkbox"/>
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2) . . . . .		5 _____
6 Additional amount, if any, you want withheld from each paycheck . . . . .		6 \$ _____
7 I claim exemption from withholding for 2012, and I certify that I meet <b>both</b> of the following conditions for exemption. <ul style="list-style-type: none"> <li>• Last year I had a right to a refund of <b>all</b> federal income tax withheld because I had <b>no</b> tax liability <b>and</b></li> <li>• This year I expect a refund of <b>all</b> federal income tax withheld because I expect to have <b>no</b> tax liability.</li> </ul> If you meet both conditions, write "Exempt" here . . . . . <span style="float: right;">④</span>		

Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.

Employee's signature <span style="float: right;">④</span> (This form is not valid unless you sign it.)		Date <span style="float: right;">④</span>
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)	9 Office code (optional)	10 Employer identification number (EIN)

### Deductions and Adjustments Worksheet

**Note.** Use this worksheet only if you plan to itemize deductions or claim certain credits or adjustments to income.

<b>1</b>	Enter an estimate of your 2012 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions . . . . .	<b>1</b>	\$ _____
<b>2</b>	Enter: <span style="font-size: 2em; vertical-align: middle;">ⓐ</span> \$X,XXX if married filing jointly or qualifying widow(er) <span style="font-size: 2em; vertical-align: middle;">ⓑ</span> \$X,XXX if head of household <span style="font-size: 2em; vertical-align: middle;">ⓒ</span> \$X,XXX if single or married filing separately	<b>2</b>	\$ _____
		<b>3</b>	\$ _____
		<b>4</b>	\$ _____
<b>3</b>	<b>Subtract</b> line 2 from line 1. If zero or less, enter "-0-" . . . . .	<b>3</b>	\$ _____
<b>4</b>	Enter an estimate of your 2012 adjustments to income and any additional standard deduction. (See Pub. 505) . . . . .	<b>4</b>	\$ _____
<b>5</b>	<b>Add</b> lines 3 and 4 and enter the total. (Include any amount for credits from the Converting Credits to Withholding Allowances for 2012 Form W-4 worksheet in Pub. 505.) . . . . .	<b>5</b>	\$ _____
<b>6</b>	Enter an estimate of your 2012 nonwage income (such as dividends or interest) . . . . .	<b>6</b>	\$ _____
<b>7</b>	<b>Subtract</b> line 6 from line 5. If zero or less, enter "-0-" . . . . .	<b>7</b>	\$ _____
<b>8</b>	<b>Divide</b> the amount on line 7 by \$X,XXX and enter the result here. Drop any fraction. . . . .	<b>8</b>	_____
<b>9</b>	Enter the number from the <b>Personal Allowances Worksheet</b> , line H, page 1. . . . .	<b>9</b>	_____
<b>10</b>	<b>Add</b> lines 8 and 9 and enter the total here. If you plan to use the <b>Two-Earners/Multiple Jobs Worksheet</b> , also enter this total on line 1 below. Otherwise, <b>stop here</b> and enter this total on Form W-4, line 5, page 1 . . . . .	<b>10</b>	_____

### Two-Earners/Multiple Jobs Worksheet (See Two earners or multiple jobs on page 1.)

**Note.** Use this worksheet only if the instructions under line H on page 1 direct you here.

<b>1</b>	Enter the number from line H, page 1 (or from line 10 above if you used the <b>Deductions and Adjustments Worksheet</b> ) . . . . .	<b>1</b>	_____
<b>2</b>	Find the number in <b>Table 1</b> below that applies to the <b>LOWEST</b> paying job and enter it here. <b>However</b> , if you are married filing jointly and wages from the highest paying job are \$XX,XXX or less, do not enter more than "3." . . . . .	<b>2</b>	_____
<b>3</b>	If line 1 is <b>more than or equal to</b> line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. <b>Do not</b> use the rest of this worksheet . . . . .	<b>3</b>	_____
<b>Note.</b> If line 1 is <b>less than</b> line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.			
<b>4</b>	Enter the number from line 2 of this worksheet . . . . .	<b>4</b>	_____
<b>5</b>	Enter the number from line 1 of this worksheet . . . . .	<b>5</b>	_____
<b>6</b>	<b>Subtract</b> line 5 from line 4 . . . . .	<b>6</b>	_____
<b>7</b>	Find the amount in <b>Table 2</b> below that applies to the <b>HIGHEST</b> paying job and enter it here . . . . .	<b>7</b>	\$ _____
<b>8</b>	<b>Multiply</b> line 7 by line 6 and enter the result here. This is the additional annual withholding needed . . . . .	<b>8</b>	\$ _____
<b>9</b>	Divide line 8 by the number of pay periods remaining in 2012. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2011. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck . . . . .	<b>9</b>	\$ _____

**Table 1**

**Table 2**

Married Filing Jointly				All Others			
If wages from LOWEST paying job are-	Enter on line 2 above	If wages from LOWEST paying job are -	Enter on line 2 above	If wages from HIGHEST paying job are-	Enter on line 7 above	If wages from HIGHEST paying job are-	Enter on line 7 above
\$X - \$X,XXX	0	\$X - \$X,XXX	0	\$X - \$XX,XXX	\$XXX	\$X - \$XX,XXX	\$XXX
X,XXX - XX,XXX	1	X,XXX - XX,XXX	1	XX,XXX - XXX,XXX	XXX	XX,XXX - XX,XXX	XXX
XX,XXX - XX,XXX	2	XX,XXX - XX,XXX	2	XXX,XXX - XXX,XXX	X,XXX	XX,XXX - XXX,XXX	X,XXX
XX,XXX - XX,XXX	3	XX,XXX - XX,XXX	3	XXX,XXX - XXX,XXX	X,XXX	XXX,XXX - XXX,XXX	X,XXX
XX,XXX - XX,XXX	4	XX,XXX - XX,XXX	4	XXX,XXX and over	X,XXX	XXX,XXX and over	X,XXX
XX,XXX - XX,XXX	5	XX,XXX - XX,XXX	5				
XX,XXX - XX,XXX	6	XX,XXX - XX,XXX	6				
XX,XXX - XX,XXX	7	XX,XXX - XX,XXX	7				
XX,XXX - XX,XXX	8	XX,XXX - XX,XXX	8				
XX,XXX - XX,XXX	9	XX,XXX - XXX,XXX	9				
XX,XXX - XX,XXX	10	XXX,XXX and over	10				
XX,XXX - XX,XXX	11						
XX,XXX - XXX,XXX	12						
XXX,XXX - XXX,XXX	13						
XXX,XXX - XXX,XXX	14						
XXX,XXX and over	15						

**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. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. 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.

You are 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 its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

VERIFY COMPLIANCE WITH IMMIGRATION LAWS -- FORM I-9



## Instructions

**Read all instructions carefully before completing this form.**

**Anti-Discrimination Notice.** It is illegal to discriminate against any individual (other than an alien not authorized to work in the United States) in hiring, discharging, or recruiting or referring for a fee because of that individual's national origin or citizenship status. It is illegal to discriminate against work-authorized individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because the documents presented have a future expiration date may also constitute illegal discrimination. For more information, call the Office of Special Counsel for Immigration Related Unfair Employment Practices at 1-800-255-8155.

### What Is the Purpose of This Form?

The purpose of this form is to document that each new employee (both citizen and noncitizen) hired after November 6, 1986, is authorized to work in the United States.

### When Should Form I-9 Be Used?

All employees (citizens and noncitizens) hired after November 6, 1986, and working in the United States must complete Form I-9.

### Filling Out Form I-9

#### Section 1, Employee

This part of the form must be completed no later than the time of hire, which is the actual beginning of employment. Providing the Social Security Number is voluntary, except for employees hired by employers participating in the USCIS Electronic Employment Eligibility Verification Program (E-Verify). **The employer is responsible for ensuring that Section 1 is timely and properly completed.**

**Noncitizen nationals of the United States** are persons born in American Samoa, certain former citizens of the former Trust Territory of the Pacific Islands, and certain children of noncitizen nationals born abroad.

**Employers should note** the work authorization expiration date (if any) shown in **Section 1**. For employees who indicate an employment authorization expiration date in **Section 1**, employers are required to reverify employment authorization for employment on or before the date shown. Note that some employees may leave the expiration date blank if they are aliens whose work authorization does not expire (e.g., asylees, refugees, certain citizens of the Federated States of Micronesia or the Republic of the Marshall Islands). For such employees, reverification does not apply unless they choose to present

in Section 2 evidence of employment authorization that contains an expiration date (e.g., Employment Authorization Document (Form I-766)).

#### Preparer/Translator Certification

The Preparer/Translator Certification must be completed if **Section 1** is prepared by a person other than the employee. A preparer/translator may be used only when the employee is unable to complete **Section 1** on his or her own. However, the employee must still sign **Section 1** personally.

#### Section 2, Employer

For the purpose of completing this form, the term "employer" means all employers including those recruiters and referrers for a fee who are agricultural associations, agricultural employers, or farm labor contractors. Employers must complete **Section 2** by examining evidence of identity and employment authorization within three business days of the date employment begins. However, if an employer hires an individual for less than three business days, **Section 2** must be completed at the time employment begins. Employers cannot specify which document(s) listed on the last page of Form I-9 employees present to establish identity and employment authorization. Employees may present any List A document **OR** a combination of a List B and a List C document.

If an employee is unable to present a required document (or documents), the employee must present an acceptable receipt in lieu of a document listed on the last page of this form. Receipts showing that a person has applied for an initial grant of employment authorization, or for renewal of employment authorization, are not acceptable. Employees must present receipts within three business days of the date employment begins and must present valid replacement documents within 90 days or other specified time.

#### Employers must record in Section 2:

1. Document title;
2. Issuing authority;
3. Document number;
4. Expiration date, if any; and
5. The date employment begins.

Employers must sign and date the certification in **Section 2**. Employees must present original documents. Employers may, but are not required to, photocopy the document(s) presented. If photocopies are made, they must be made for all new hires. Photocopies may only be used for the verification process and must be retained with Form I-9. **Employers are still responsible for completing and retaining Form I-9.**

**For more detailed information, you may refer to the *USCIS Handbook for Employers (Form M-274)*. You may obtain the handbook using the contact information found under the header "USCIS Forms and Information."**

### **Section 3, Updating and Reverification**

Employers must complete **Section 3** when updating and/or reverifying Form I-9. Employers must reverify employment authorization of their employees on or before the work authorization expiration date recorded in **Section 1** (if any). Employers **CANNOT** specify which document(s) they will accept from an employee.

- A.** If an employee's name has changed at the time this form is being updated/reverified, complete Block A.
- B.** If an employee is rehired within three years of the date this form was originally completed and the employee is still authorized to be employed on the same basis as previously indicated on this form (updating), complete Block B and the signature block.
- C.** If an employee is rehired within three years of the date this form was originally completed and the employee's work authorization has expired **or** if a current employee's work authorization is about to expire (reverification), complete Block B; and:
  - 1.** Examine any document that reflects the employee is authorized to work in the United States (see List A **or** C);
  - 2.** Record the document title, document number, and expiration date (if any) in Block C; and
  - 3.** Complete the signature block.

Note that for reverification purposes, employers have the option of completing a new Form I-9 instead of completing **Section 3**.

### **What Is the Filing Fee?**

There is no associated filing fee for completing Form I-9. This form is not filed with USCIS or any government agency. Form I-9 must be retained by the employer and made available for inspection by U.S. Government officials as specified in the Privacy Act Notice below.

### **USCIS Forms and Information**

To order USCIS forms, you can download them from our website at [www.uscis.gov/forms](http://www.uscis.gov/forms) or call our toll-free number at 1-800-870-3676. You can obtain information about Form I-9 from our website at [www.uscis.gov](http://www.uscis.gov) or by calling 1-888-464-4218.

Information about E-Verify, a free and voluntary program that allows participating employers to electronically verify the employment eligibility of their newly hired employees, can be obtained from our website at [www.uscis.gov/e-verify](http://www.uscis.gov/e-verify) or by calling 1-888-464-4218.

General information on immigration laws, regulations, and procedures can be obtained by telephoning our National Customer Service Center at 1-800-375-5283 or visiting our Internet website at [www.uscis.gov](http://www.uscis.gov).

### **Photocopying and Retaining Form I-9**

A blank Form I-9 may be reproduced, provided both sides are copied. The Instructions must be available to all employees completing this form. Employers must retain completed Form I-9s for three years after the date of hire or one year after the date employment ends, whichever is later.

Form I-9 may be signed and retained electronically, as authorized in Department of Homeland Security regulations at 8 CFR 274a.2.

### **Privacy Act Notice**

The authority for collecting this information is the Immigration Reform and Control Act of 1986, Pub. L. 99-603 (8 USC 1324a).

This information is for employers to verify the eligibility of individuals for employment to preclude the unlawful hiring, or recruiting or referring for a fee, of aliens who are not authorized to work in the United States.

This information will be used by employers as a record of their basis for determining eligibility of an employee to work in the United States. The form will be kept by the employer and made available for inspection by authorized officials of the Department of Homeland Security, Department of Labor, and Office of Special Counsel for Immigration-Related Unfair Employment Practices.

Submission of the information required in this form is voluntary. However, an individual may not begin employment unless this form is completed, since employers are subject to civil or criminal penalties if they do not comply with the Immigration Reform and Control Act of 1986.

---

## Paperwork Reduction Act

An agency may not conduct or sponsor an information collection and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The public reporting burden for this collection of information is estimated at 12 minutes per response, including the time for reviewing instructions and completing and submitting the form. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: U.S. Citizenship and Immigration Services, Regulatory Management Division, 111 Massachusetts Avenue, N.W., 3rd Floor, Suite 3008, Washington, DC 20529-2210. OMB No. 1615-0047. **Do not mail your completed Form I-9 to this address.**

# Form I-9, Employment Eligibility Verification

Read instructions carefully before completing this form. The instructions must be available during completion of this form.

**ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers CANNOT specify which document(s) they will accept from an employee. The refusal to hire an individual because the documents have a future expiration date may also constitute illegal discrimination.**

### Section 1. Employee Information and Verification *(To be completed and signed by employee at the time employment begins.)*

Print Name: Last	First	Middle Initial	Maiden Name
Address <i>(Street Name and Number)</i>		Apt. #	Date of Birth <i>(month/day/year)</i>
City	State	Zip Code	Social Security #

**I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.**

I attest, under penalty of perjury, that I am (check one of the following):

- A citizen of the United States
- A noncitizen national of the United States (see instructions)
- A lawful permanent resident (Alien #) \_\_\_\_\_
- An alien authorized to work (Alien # or Admission #) \_\_\_\_\_ until (expiration date, if applicable - *month/day/year*)

Employee's Signature	Date <i>(month/day/year)</i>
----------------------	------------------------------

### Preparer and/or Translator Certification *(To be completed and signed if Section 1 is prepared by a person other than the employee.) I attest, under penalty of perjury, that I have assisted in the completion of this form and that to the best of my knowledge the information is true and correct.*

Preparer's/Translator's Signature	Print Name
Address <i>(Street Name and Number, City, State, Zip Code)</i>	
Date <i>(month/day/year)</i>	

### Section 2. Employer Review and Verification *(To be completed and signed by employer. Examine one document from List A OR examine one document from List B and one from List C, as listed on the reverse of this form, and record the title, number, and expiration date, if any, of the document(s).)*

List A	OR	List B	AND	List C
Document title: _____	OR	_____	AND	_____
Issuing authority: _____		_____		_____
Document #: _____		_____		_____
Expiration Date <i>(if any)</i> : _____		_____		_____
Document #: _____		_____		_____
Expiration Date <i>(if any)</i> : _____		_____		_____

**CERTIFICATION: I attest, under penalty of perjury, that I have examined the document(s) presented by the above-named employee, that the above-listed document(s) appear to be genuine and to relate to the employee named, that the employee began employment on *(month/day/year)* \_\_\_\_\_ and that to the best of my knowledge the employee is authorized to work in the United States. (State employment agencies may omit the date the employee began employment.)**

Signature of Employer or Authorized Representative	Print Name	Title
Business or Organization Name and Address <i>(Street Name and Number, City, State, Zip Code)</i>		Date <i>(month/day/year)</i>

### Section 3. Updating and Reverification *(To be completed and signed by employer.)*

A. New Name <i>(if applicable)</i>	B. Date of Rehire <i>(month/day/year) (if applicable)</i>
------------------------------------	---

C. If employee's previous grant of work authorization has expired, provide the information below for the document that establishes current employment authorization.

Document Title: _____	Document #: _____	Expiration Date <i>(if any)</i> : _____
-----------------------	-------------------	---

**I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.**

Signature of Employer or Authorized Representative	Date <i>(month/day/year)</i>
--	------------------------------

## LISTS OF ACCEPTABLE DOCUMENTS

All documents must be unexpired

### LIST A

**Documents that Establish Both  
Identity and Employment  
Authorization**

### LIST B

**Documents that Establish  
Identity**

### LIST C

**Documents that Establish  
Employment Authorization**

OR

AND

1. U.S. Passport or U.S. Passport Card	1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address	1. Social Security Account Number card other than one that specifies on the face that the issuance of the card does not authorize employment in the United States
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)		
3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa	2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address	2. Certification of Birth Abroad issued by the Department of State (Form FS-545)
4. Employment Authorization Document that contains a photograph (Form I-766)	3. School ID card with a photograph	3. Certification of Report of Birth issued by the Department of State (Form DS-1350)
	4. Voter's registration card	
5. In the case of a nonimmigrant alien authorized to work for a specific employer incident to status, a foreign passport with Form I-94 or Form I-94A bearing the same name as the passport and containing an endorsement of the alien's nonimmigrant status, as long as the period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form	5. U.S. Military card or draft record	4. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal
	6. Military dependent's ID card	
	7. U.S. Coast Guard Merchant Mariner Card	5. Native American tribal document
	8. Native American tribal document	6. U.S. Citizen ID Card (Form I-197)
	9. Driver's license issued by a Canadian government authority	
<b>For persons under age 18 who are unable to present a document listed above:</b>		7. Identification Card for Use of Resident Citizen in the United States (Form I-179)
6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI	10. School record or report card	8. Employment authorization document issued by the Department of Homeland Security
	11. Clinic, doctor, or hospital record	
	12. Day-care or nursery school record	

**Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274)**



**STATE NEW-HIRE REPORTING DIRECTORY**



## STATE NEW HIRE REPORTING INFORMATION

Contact Information	Reporting Timeframe (non-magnetic media only)	Data Elements	Method of Transmission	Reporting of Independent Contractors?
<p><b>Alabama</b></p> <p>Phone: 334-206-6021 Fax: 334-242-8956</p> <p>Wilma Fleming, General New Hire Contact Email: <a href="mailto:newhire@dir.alabama.gov">newhire@dir.alabama.gov</a></p> <p>Ramona Jordan, Internet Upload Support Phone: 334-206-6028</p> <p>Website: <a href="http://www.dir.alabama.gov/nh/">www.dir.alabama.gov/nh/</a></p>	<p>Within 7 days of hiring or re-employment. May be subject to administrative penalty up to \$25 for each violation.</p>	<p>W-4 elements: first day of work; new hire, recall or job refusal (if employee received a job offer) indicators; Employer's FEIN, complete business name, mailing address, phone number, fax number: Full contact name and job title</p>	<p>mail, fax, internet upload, website - go to New Hire link (enter FEIN plus three zeros)</p>	<p>Yes</p>
<p><b>Alaska</b></p> <p>Phone: 907-269-6089 Phone: 877-269-6685 (Alaska only) Fax: 907-787-3197 or Fax: 907-787-3181 Fax: 907-269-6813 or Fax: 907-269-6914</p> <p>Website: <a href="http://www.childsupport.alaska.gov/employers/employer_information.asp">www.childsupport.alaska.gov/employers/employer_information.asp</a></p>	<p>20 days</p>	<p>W-4 elements; Optional: date of birth, date of hire, employer's state EIN</p>	<p>mail, fax, website</p>	<p>Yes</p>
<p><b>Arizona</b></p> <p>Contractor: Stellarware Phone: 888-282-2064 (New Hire) Phone: 602-252-4045 (Child Support) Fax: 888-282-0502 Email: <a href="mailto:contact@az-newhire.com">contact@az-newhire.com</a></p> <p>Website: <a href="http://www.az-newhire.com">www.az-newhire.com</a> FTP: <a href="ftp://ftp.az-newhire.com">ftp.az-newhire.com</a></p>	<p>20 days</p>	<p>W-4 elements</p>	<p>phone, mail, fax, magnetic tape, cartridge tape, diskette, website, FTP, EFT</p>	<p>No</p>

## STATE NEW HIRE REPORTING INFORMATION

Contact Information	Reporting Timeframe (non-magnetic media only)	Data Elements	Method of Transmission	Reporting of Independent Contractors?
<b>Arkansas</b> Phone: 800-259-2095 Phone: 501-376-2125 Fax: 800-259-3562 Fax: 501-376-2682 Email: ar-newhire@policy-studies.com  Website: www.ar-newhire.com	20 days	W-4 elements; Optional: date of birth, date of hire, state of hire	mail, fax, magnetic tape, cartridge tape, diskette, website	No
<b>California</b> Phone: 800-796-3524 Fax: 916-319-4400 Email: ecom@edd.ca.gov  Website: www.edd.ca.gov/payroll_taxes/new_hire_reporting.htm	20 days	W-4 elements, date of hire	mail, fax, internet upload, electronically	Yes, if paid \$600 or more per calendar year
<b>Colorado</b> Phone: 800-696-1468 Phone: 303-297-2849 Fax: 303-297-2595  Website: www.newhire.state.co.us	20 days	W-4 elements	mail, fax, magnetic tape, cartridge tape, diskette, website	No
<b>Connecticut</b> Phone: 860-263-6310 (New Hire) Phone: 800-228-5437 (Child Support) Fax: 800-816-1108 Email: dol.ctnewhires@po.state.ct.us  Website: www.ctnewhires.com	20 days	W-4 elements, date of hire; Optional: CT unemployment insurance number, contact name, and phone	mail, fax, website, FTP	As of Oct 1, 2003, report ICs if over \$5000/year payment is anticipated.
<b>Delaware</b> Phone: 302-395-6632 Fax: 302-395-6729 Email: newhires@state.de.us  Website: http://www.dhss.delaware.gov/dhss/dcse/index.html	20 days	W-4 elements	mail, fax, email, diskette	No

## STATE NEW HIRE REPORTING INFORMATION

Contact Information	Reporting Timeframe (non-magnetic media only)	Data Elements	Method of Transmission	Reporting of Independent Contractors?
<b>District of Columbia</b> Phone: 877-846-9523 Fax: 877-892-6388 Email: dc-newhire@policy-studies.com  Website: www.dc-newhire.com	20 days	W-4 elements, occupation, insurance availability; Optional: date of birth, date of hire, insurance eligibility date, and salary.	phone, fax, mail, diskette, CD, cartridge tape (will not be returned to employer), secure file transfer from web, website and FTP	No
<b>Florida</b> Phone: 888-854-4791 (New Hire) Phone: 850-656-3343 (New Hire) Phone: 888-854-4791 (Customer Service) Fax: 888-854-4762 Fax: 850-656-0528 Email: newhireinfo@dor.state.fl.us  Website: www.fl-newhire.com	20 days	W-4 elements, date of hire, address for income withholding order; Optional: date of birth, FL unemployment compensation account number, medical insurance availability	phone, mail, fax, magnetic tape, cartridge tape, diskette, website, FTP, internet upload	No
<b>Georgia</b> Phone: 888-541-0469 Phone: 404-525-2985 Fax: 888-541-0521 Fax: 404-525-2983 (Local) Email: ga-newhire@policy-studies.com  Website: www.ga-newhire.com BBS or FTP: 404-523-5863	10 days	W-4 elements, date of birth, date of hire, employer's phone number, state of hire; Optional: medical insurance availability	phone, mail, fax, magnetic tape, cartridge tape, diskette, website, FTP	No
<b>Guam</b> Phone: 671-475-3360 Fax: 671-477-6118 Email: child.support@guamcse.net  Website: www.guamcse.net	20 days	W-4 elements, date of birth	mail, fax	Yes, for Guam government contractees
<b>Hawaii</b> Phone: 808-692-7029 Fax: 808-692-7001  Website: www.state.hi.us/csea/newhire.html	20 days	W-4 elements, date of hire	fax, mail, magnetic tape, cartridge tape, diskette	No

## STATE NEW HIRE REPORTING INFORMATION

Contact Information	Reporting Timeframe (non-magnetic media only)	Data Elements	Method of Transmission	Reporting of Independent Contractors?
<b>Idaho</b> Phone: 800-627-3880 Phone: 208-332-8941 Fax: 208-332-7411 Email: newhire@labor.idaho.gov  Website: <a href="https://labor.idaho.gov/applications/newhire/">https://labor.idaho.gov/applications/newhire/</a>	20 days	W-4 elements, date of hire, employer's unemployment insurance account number	mail, fax, diskette, website, email	No
<b>Illinois</b> Shedrick C. Woods, Manager Phone: 800-327-HIRE [4473] (Customer Service) Phone: 312-793-0322 (New Hire) Phone: 312-793-6298 (Magnetic Media Technical Support) Fax: 217-557-1947 Email: des.nhire@illinois.gov  Website: <a href="http://www.ides.state.il.us/employer/new-hire.asp">www.ides.state.il.us/employer/new-hire.asp</a>	20 days	W-4 elements; Optional: date of hire, address for income withholding orders	mail, fax, magnetic cartridge & diskette, website and email	No
<b>Indiana</b> Phone: 866-879-0198 Phone: 317-612-3028 Phone: 866-879-0198, ext. 111 (Technical Support) Fax: 800-408-1388 Fax: 317-612-3036 Email: in-newhire@policy-studies.com  Website: <a href="http://www.in-newhire.com">www.in-newhire.com</a>	20 days	W-4 elements, date of hire; Optional: date of birth, state of hire; medical insurance	mail, fax, magnetic tape, cartridge tape, diskette, website, email, FTP, EFT	No
<b>Iowa</b> Phone: 877-274-2580 Fax: 800-759-5881 Email: csrue@dhs.state.ia.us  Website: <a href="http://www.iowachildsupport.gov">www.iowachildsupport.gov</a>	15 days	W-4 elements, date of birth, date of hire, employer's phone, medical insurance availability, date of med insurance qualification, address for income withholding	mail, fax, CD, diskette, website	Yes*

## STATE NEW HIRE REPORTING INFORMATION

Contact Information	Reporting Timeframe (non-magnetic media only)	Data Elements	Method of Transmission	Reporting of Independent Contractors?
<b>Kansas</b> Phone: 888-219-7801 Phone: 785-296-1716 Fax: 888-219-7798 Fax: 785-291-3423 Email: newhires@dol.ks.gov  Website: www.dol.ks.gov	20 days	W-4 Elements, date of hire, FEIN and address for withholding orders	Fax, mail, CD-Rom, diskette, website	No
<b>Kentucky</b> Phone: 800-817-2262 Fax: 800-817-0099 Email: ky-newhire@policy-studies.com  Website: www.kynewhire.com	20 days	W-4 elements; Optional: date of birth, state of hire, date of hire, KY employer ID number, medical insurance availability, contact phone	US mail, fax, magnetic tape, diskette, website, file upload via internet	No
<b>Louisiana</b> Phone: 888-223-1461 Fax: 888-223-1462 Email: la-newhire@policy-studies.com  Website: www.la-newhire.com	20 days	W-4 elements; Optional: birth date, hire date, insurance availability, salary and occupation, Marital Status and Salary Frequency (hourly, weekly, monthly etc.)	phone, mail, fax, disks, secure file transfer from website, and web entry. (disk and CD's will not be returned to the employer)	No
<b>Maine</b> Phone: 800-442-6003 (Child Support) Phone: 800-845-5808 Phone: 207-624-7880 Fax: 800-437-9611 Fax: 207-287-6882 Email: maine.newhire@state.me.us  Website: www.state.me.us/dhs/bfi/dser/new_hire.htm	7 days	W-4 elements, date of birth, date of hire/rehire, employer's Maine Dept. of Labor number and phone number; Optional: availability of medical insurance coverage, income, income frequency, occupation, employee's phone number	phone, mail, fax, magnetic tape, diskette, email, website	Yes, for the state when acting as a contracting agency and any contractor who contracts with the state, or subcontractor thereof (per ME LD 629).

## STATE NEW HIRE REPORTING INFORMATION

Contact Information	Reporting Timeframe (non-magnetic media only)	Data Elements	Method of Transmission	Reporting of Independent Contractors?
<b>Maryland</b> Phone: 410-281-6000 (Customer Service) Fax: 888-657-3534 Fax: 410-281-6004 Email: md-newhire@policy-studies.com  Website: www.mdnewhire.com	20 days	W-4 elements, date of hire, MD unemployment account number (SUIN); medical insurance availability, starting wage/salary, pay frequency; Optional: date of birth, gender, employer contact, phone, and fax	mail, fax, magnetic tape, cartridge tape, diskette, website, email	No
<b>Massachusetts</b> Robert P. Marotta, Project Manager Phone: 617-887-7607 Fax: 617-887-7560 Email: marotta@dor.state.ma.us  Website: <a href="http://www.mass.gov/?pageID=dorsubtopic&amp;L=4&amp;L0=Home&amp;L1=Businesses&amp;L2=Child+Support+Services&amp;L3=New+Hire+Reporting&amp;sid=Ador">http://www.mass.gov/?pageID=dorsubtopic&amp;L=4&amp;L0=Home&amp;L1=Businesses&amp;L2=Child+Support+Services&amp;L3=New+Hire+Reporting&amp;sid=Ador</a>	14 days	W-4 elements, date of hire or reinstatement	website, fax, mail  Mail to: DOR PO Box 55141 Boston, MA 02205 - 5141	Yes, if paid \$600 or more/year
<b>Michigan</b> Michigan New Hires Operation Center Phone: 800-524-9846 Fax: 877-318-1659 (5 or fewer per week) Email: mi-newhire@policy-studies.com  Website: www.mi-newhire.com	20 days	W-4 elements, date of hire; Optional: date of birth, driver's license number	mail, fax, magnetic tape, cartridge tape, diskette, phone, website, FTP	No
<b>Minnesota</b> Phone: 800-672-4473 Phone: 651-227-4661 Fax: 651-227-4991 Fax: 800-692-4473 Email: mn-newhire@policy-studies.com  Website: www.mn-newhire.com FTP: ftp.mn-newhire.com EFT: 651-222-4539 EFT: 888-305-7101	20 days	W-4 elements; Optional: date of birth, date of hire, state of hire, employer contact and phone number	phone, mail, fax, magnetic tape, cartridge tape, diskette, FTP, EFT, website	The state and all political subdivisions of the state are required to report ICs; Optional for private employers

## STATE NEW HIRE REPORTING INFORMATION

Contact Information	Reporting Timeframe (non-magnetic media only)	Data Elements	Method of Transmission	Reporting of Independent Contractors?
<b>Mississippi</b> Phone: 800-241-1330 Fax: 800-937-8668  Website: <a href="http://www.ms-newhire.com">www.ms-newhire.com</a>	15 days	W-4 elements, date of hire, contact name, state EIN; Optional: date of birth, state of hire, gender	mail, fax, magnetic tape, cartridge tape, diskette, website, email, CD	No
<b>Missouri</b> Phone: 800-585-9234 (Employer Hotline) Phone: 573-526-8699 (Employer Hotline) Phone: 800-859-7999 (General Information) Fax: 573-526-8079  Website: <a href="http://dss.mo.gov/cse/newhire.htm">http://dss.mo.gov/cse/newhire.htm</a>	20 days	W-4 elements, date of hire (or date W-4 signed)	mail, fax, magnetic tape, cartridge tape	No
<b>Montana</b> Phone: 888-866-0327 Phone: 406-444-9290 Phone: 406-444-6893 (Internet Upload) Fax: 888-272-1990 Fax: 406-444-0745 Email: <a href="mailto:cdarrah@mt.gov">cdarrah@mt.gov</a>  Website: <a href="http://www.dphhs.mt.gov/csed/relatedtopics/employerinformation.shtml">www.dphhs.mt.gov/csed/relatedtopics/employerinformation.shtml</a>  Website: <a href="https://dphhs.mt.gov/nhrs/">https://dphhs.mt.gov/nhrs/</a> (Internet Upload)	20 days	W-4 elements, date of hire, employer's phone, fax; Optional: date of birth, state of hire, employee's home and work phones, medical insurance availability, date of qualification	phone, mail, fax, diskette, e-pass, internet upload	No
<b>Nebraska</b> Karen Swenson Phone: 402-471-7361 Email: <a href="mailto:karen.swenson@nebraska.gov">karen.swenson@nebraska.gov</a>  Phone: 888-256-0293 (New Hire) Phone: 877-631-9973 (Child Support) Fax: 866-808-2007  Website: <a href="http://www.ne-newhire.com">www.ne-newhire.com</a>	20 days	W-4 elements, date of hire; Optional: state of hire, employer contact and phone number, date of birth, medical insurance availability	mail, fax, magnetic tape, cartridge tape, diskette, website, FTP	Yes, effective 1/1/2010



## STATE NEW HIRE REPORTING INFORMATION

Contact Information	Reporting Timeframe (non-magnetic media only)	Data Elements	Method of Transmission	Reporting of Independent Contractors?
<b>Nevada</b> Phone: 888-639-7241 Phone: 775-684-6370 Fax: 775-684-6379 Email: cakoch@nvdetr.org  Website: <a href="http://www.welfare.state.nv.us/child/newhires.htm#newhire">http://www.welfare.state.nv.us/child/newhires.htm#newhire</a>	20 days	W-4 elements; Optional: date of birth, date of hire, state of hire, NV EIN	mail, fax, magnetic tape, diskette, FTP	No
<b>New Hampshire</b> Phone: 800-803-4485 (Employment Security Office) Phone: 603-229-4371 (Employment Security Office - New Hire) Fax: 888-783-3598 Fax: 603-229-4324 Email: sbird@nhes.nh.gov  Website: <a href="http://www.nhes.state.nh.us">www.nhes.state.nh.us</a>	20 days	W-4 elements; NHES employer account number, employer's phone; Optional: date of hire, contact, work state, type of hire (employee or contractor)	mail, fax, magnetic tape, CD, diskette	Yes
<b>New Jersey</b> Phone: 888-624-6339 Phone: 877-NJ HIRES [654-4737] Fax: 800-304-4901 Email: nj-newhire@policy-studies.com  Website: <a href="http://www.nj-newhire.com">www.nj-newhire.com</a>	20 days	W-4 elements; Optional: date of birth, date of hire, gender	phone, mail, fax, magnetic tape, cartridge tape, diskette, website, email	Yes
<b>New Mexico</b> Phone: 800-288-7207 (in NM - Child Support) Phone: 800-585-7631 (outside NM – Child Support) Phone: 888-878-1607 Fax: 888-878-1614 Email: nm-newhire@policy-studies.com (Not for New Hire reporting)  Website: <a href="http://www.nm-newhire.com">www.nm-newhire.com</a>	20 days	W-4 elements; Optional: date of birth, date of hire, state of hire, employer's payroll address, contact, phone, medical insurance availability	phone, mail, fax, magnetic tape, cartridge tape, diskette, website, FTP	No

## STATE NEW HIRE REPORTING INFORMATION

Contact Information	Reporting Timeframe (non-magnetic media only)	Data Elements	Method of Transmission	Reporting of Independent Contractors?
<b>New York</b> Phone: 800-972-1233 Phone: 518-320-1079 (including multistate & magnetic information) Fax: 518-320-1080 Email: childsupport.fc-ny@acs-inc.com  Website: <a href="http://www.tax.ny.gov/bus/wt/newhire.htm">http://www.tax.ny.gov/bus/wt/newhire.htm</a>	20 days	W-4 elements; Optional: date of hire	mail, fax, magnetic tape, cartridge tape, diskette	Yes
<b>North Carolina</b> Phone: 888-514-4568 (New Hire) Fax: 866-257-7005 Email: nc-newhire@policy-studies.com  Website: <a href="http://www.ncnewhires.com">www.ncnewhires.com</a>	20 days	W-4 elements, state EIN; Optional: date of birth, date of hire, employer contact, phone	mail, fax, magnetic tape, cartridge tape, diskette, website	No
<b>North Dakota</b> Phone: 800-755-8530 Phone: 701-328-3582 TTY Service: 800-366-6889 Fax: 701-328-5497 Email: sohire@nd.gov  Website: <a href="http://www.childsupportnd.com">www.childsupportnd.com</a>	20 days	W-4 elements; Optional: date of birth, date of hire,	website, web file transfer, mail, fax, diskette	No
<b>Ohio</b> Phone: 888-872-1490 Phone: 614-221-5330 Fax: 888-872-1611 Fax: 614-221-7088 Email: oh-newhire@policy-studies.com  Website: <a href="http://www.oh-newhire.com">www.oh-newhire.com</a>	20 days	W-4 elements, date of birth, date of hire, state of hire; Optional: gender, Earned Income Tax Credit claim, date of termination	mail, fax, magnetic tape, cartridge tape, diskette, website, ftp, internet secure file transfer	Yes, if paid over \$2,500 or more per year. Please include dates payment will begin and length of contract service.

## STATE NEW HIRE REPORTING INFORMATION

Contact Information	Reporting Timeframe (non-magnetic media only)	Data Elements	Method of Transmission	Reporting of Independent Contractors?
<p><b>Oklahoma</b></p> <p>Phone: 800-317-3785                      Phone: 405-557-7133                      Phone: 405-557-7297 (Technical Information)                      Fax: 800-317-3786                      Fax: 405-557-5350                      Email: <a href="mailto:newhire@oesc.state.ok.us">newhire@oesc.state.ok.us</a></p> <p>Website: <a href="https://www.ok.gov/oesc/index.php?c=8&amp;sc=2">https://www.ok.gov/oesc/index.php?c=8&amp;sc=2</a></p>	20 days	W-4 elements, state of hire, date of hire (first day of work); Optional: occupation, salary, date of birth, OK employer account # (assigned by OESC), availability of health insurance for dependents, recall (rehire) date	mail, fax, magnetic tape, cartridge tape, diskette, website	No
<p><b>Oregon</b></p> <p>Phone: 503-378-2868                      Phone: 866-907-2857                      Fax: 877-877-7415                      Fax: 503-378-2863                      Fax: 503-378-2864                      Email: <a href="mailto:employer.reports@doj.state.or.us">employer.reports@doj.state.or.us</a></p> <p>Website: <a href="http://www.dcs.state.or.us/employers.htm">www.dcs.state.or.us/employers.htm</a></p>	20 days	W-4 elements; Optional: employer contact name, number and address for withholding orders, employer State Employer Identification Number, date of birth, date of hire	mail, fax, cartridge tape, diskette, CD and FTP	No
<p><b>Pennsylvania</b></p> <p>Phone: 888-PAHIRES [724-4737]                      Fax: 866-748-HIRE [4473]                      Email: <a href="mailto:ra-li-cwds-newhire@state.pa.us">ra-li-cwds-newhire@state.pa.us</a></p> <p>Commonwealth of Pennsylvania                      New Hire Reporting Program                      PO Box 69400                      Harrisburg, PA 17106-9400</p> <p>Website: <a href="http://www.cwds.state.pa.us">www.cwds.state.pa.us</a>                      For manual secure FTP: <a href="https://dliftp.state.pa.us">https://dliftp.state.pa.us</a>                      For automatic/scripted secure FTP: 164.156.70.163</p> <p>Contact the Program for username and password information to initiate secure FTP account setup.</p> <p>Employer contact is made via email:                      Email: <a href="mailto:ra-li-cwds-newhiresf@state.pa.us">ra-li-cwds-newhiresf@state.pa.us</a></p>	20 business days	W-4 elements, date of hire (first day of work), employer contact name and phone; Optional: date of birth	mail, fax, website (data entry or file upload), SFTP	No

## STATE NEW HIRE REPORTING INFORMATION

Contact Information	Reporting Timeframe (non-magnetic media only)	Data Elements	Method of Transmission	Reporting of Independent Contractors?
<b>Puerto Rico</b> State New Hire Registry PO Box 191020 San Juan, PR 00919-1020 Phone: 787-754-5353 Fax: 787-765-1313	20 days	W-4 elements, employer's state ID number, date of birth, date of hire, state of hire, salary	mail, fax	No
<b>Rhode Island</b> Phone: 888-870-6461 (New Hire) Phone: 401-222-2847 (Child Support) Phone: 888-870-6461 (Reporting) Fax: 888-430-6907 Email: contact@rinewhire.com (info only)  Website: www.rinewhire.com FTP: ftp.rinewhire.com	14 days	W-4 elements, medical insurance availability, date of availability; Optional: date of birth, date of hire, state of hire, payroll address	phone, mail, fax, magnetic tape, cartridge tape, diskette, website, internet upload, FTP	No
<b>South Carolina</b> Phone: 888-454-5294 (New Hire) Phone: 803-898-9235 (New Hire) Phone: 800-768-5858 (Child Support) Fax: 803-898-9100  Website: www.scnewhire.com	20 days	W-4 elements; Optional: date of birth, date of hire, employer's phone number	mail, fax, internet upload, website, FTP	No
<b>South Dakota</b> Phone: 888-827-6078 Phone: 605-626-2942 Fax: 888-835-8659 Fax: 605-626-2842  Website: www.sdjobs.org	20 days	W-4 elements; Optional: date of birth, date of hire, state of hire	phone, mail, fax, cartridge tape, diskette, website	No

## STATE NEW HIRE REPORTING INFORMATION

Contact Information	Reporting Timeframe (non-magnetic media only)	Data Elements	Method of Transmission	Reporting of Independent Contractors?
<b>Tennessee</b> Phone: 888-715-2280 Fax: 877-505-4761 Email: support@tnnewhire.com  Website: www.tnnewhire.com FTP: maxpost.maximus.com	20 days Optional: 5 days (recommended to) help detect fraud in UI and WC programs)	W-4 elements, date of hire; Optional: date of birth, state of hire, gender, medical insurance availability, Earned Income Tax Credit availability, payroll address, whether employee has been terminated; store or location number, if available	phone (up to 2), mail, fax, magnetic tape, cartridge tape, diskette, website, internet upload, FTP	No
<b>Texas</b> Phone: 800-850-6442 (Employer Line) Phone: 800-252-8014 (Child Support) Fax: 800-732-5015 Email: employer.newhire@cs.oag.state.tx.us  Website: www.employer.oag.state.tx.us	20 days	W-4 elements; Optional: date of birth, date of hire, state of hire, TX EIN, salary, salary frequency, contact name, payroll address	phone, mail, fax, website, FTP, DTS	No
<b>Utah</b> Phone: 800-222-2857 Phone: 801-526-9235 Fax: 801-526-4391 Email: nbradfo@utah.gov  Website: http://jobs.utah.gov/newhire	20 days	W-4 elements; Optional: date of birth, date of hire	phone (up to 3), mail, fax, diskette, CD, website, EFT, online, SSH	No
<b>Vermont</b> Phone: 800-786-3214 (Child Support) Phone: 802-241-2915 Fax: 802-828-4286 Email: empl@ocs.state.vt.us  Website: www.labor.vermont.gov	10 days	W-4 elements, date of hire	mail, fax, magnetic tape, cartridge tape, diskette, website, EFT	No
<b>Virgin Islands</b> Phone: 340-776-3700, ext. 2038 Fax: 340-774-5908 Email: newhire@usvi.org	20 days	W-4 elements, date of birth, date of hire, state of hire; Optional: employer's unemployment insurance ID number	mail, fax, email, diskette	No

## STATE NEW HIRE REPORTING INFORMATION

Contact Information	Reporting Timeframe (non-magnetic media only)	Data Elements	Method of Transmission	Reporting of Independent Contractors?
<b>Virginia</b> Phone: 800-979-9014 Phone: 804-771-9733 Fax: 800-688-2680 Fax: 804-771-9709 Email: va-newhire@policy-studies.com  Website: www.va-newhire.com FTP: www.va-newhire.com Modem: 804-771-9768	20 days	W-4 elements; Optional: date of birth, date of hire, insurance availability.	mail, fax, cartridge, CDs (will not be returned to employer), diskette, website, secure file transfer from web, modem (ProComm/EFT)	No
<b>Washington</b> Phone: 800-562-0479 (New Hire) Phone: 800-591-2760 (Employer Ombudsman) Fax: 800-782-0624  Website: www.childsupportonline.wa.gov	20 days	W-4 elements, date of birth	phone, mail, fax, website, FTP, internet upload	No
<b>West Virginia</b> Phone: 877-625-4669 (New Hire) Phone: 304-346-9513 Fax: 877-625-4675 Fax: 304-346-9518  Website: www.wv-newhire.com	14 days	W-4 elements; Optional: date of birth, date of hire	phone, mail, fax, diskette, website	No
<b>Wisconsin</b> Phone: 888-300-4473 Fax: 800-277-8075 Email: wi-newhire@policy-studies.com  Website: http://dwd.wisconsin.gov/uinh/ Website: www.wi-newhire.com	20 days	W-4 elements, date of hire; Optional: date of birth	phone, mail, fax, magnetic tape, cartridge tape, diskette, CD, FTP, website	No
<b>Wyoming</b> Phone: 800-970-9258 Fax: 800-921-9651  Website: www.wy-newhire.com	20 days	W-4 elements; Optional: date of birth, date of hire, employer contact and phone number, medical health insurance	mail, fax, magnetic tape, cartridge tape, diskette (pre-formatted upon request), website, FTP	No

## STATE NEW HIRE REPORTING INFORMATION

Contact Information	Reporting Timeframe (non-magnetic media only)	Data Elements	Method of Transmission	Reporting of Independent Contractors?
<p>* Definition of a "contractor" in <b>Iowa</b>:</p> <ul style="list-style-type: none"><li>- Who is 18 years of age or older;</li><li>- Who performs labor in IA and to whom a payor of income makes payments which are not subject to income withholding for child support;</li><li>- For whom the payor of income is required by the IRS to file a 1099 MISC form; and</li><li>- Who is a natural, individual person, NOT a corporation, government, business trust, estate, partnership, or other legal entity, however organized.</li></ul>				

**STATE UNEMPLOYMENT TAX AGENCIES**





# Appendix: State Unemployment Tax Agencies



The following list of state unemployment tax agencies was provided to the IRS by the U.S. Department of Labor. If the telephone number listed for your state would be a long distance call from your

area, you can use the name of the agency to look for a local number in your telephone book. The addresses and telephone numbers of the agencies, which were current at the time this publication was prepared for print, are subject to change.



For the most up-to-date addresses and telephone numbers for these agencies, visit the U.S. Department of Labor's website at [www.workforcsecurity.doleta.gov/unemploy/agencies.asp](http://www.workforcsecurity.doleta.gov/unemploy/agencies.asp).

State	Address	Telephone number / Website
<b>Alabama</b>	Department of Industrial Relations 649 Monroe Street Montgomery, AL 36131-0099	(334) 242-8830 <a href="http://www.dir.alabama.gov">www.dir.alabama.gov</a>
<b>Alaska</b>	Employment Security Tax Department of Labor and Workforce Development P.O. Box 115509 Juneau, AK 99811-5509	(888) 448-3527 <a href="http://www.labor.state.ak.us/estax">www.labor.state.ak.us/estax</a>
<b>Arizona</b>	Department of Economic Security Unemployment Tax - 911B P.O. Box 6028 Phoenix, AZ 85005-6028	(602) 771-6601 <a href="http://www.azdes.gov/esa/uitax/uihome.asp">www.azdes.gov/esa/uitax/uihome.asp</a>
<b>Arkansas</b>	Department of Workforce Services P.O. Box 2981 Little Rock, AR 72203-2981	(501) 682-3798 <a href="http://www.arkansas.gov/esd/Employers/">www.arkansas.gov/esd/Employers/</a>
<b>California</b>	Employment Development Department Account Services Group, MIC-90 P.O. Box 942880 Sacramento, CA 94280	(888) 745-3886 <a href="http://www.edd.ca.gov">www.edd.ca.gov</a>
<b>Colorado</b>	Department of Labor and Employment Unemployment Insurance Operations P.O. Box 8789 Denver, CO 80201-8789	(800) 480-8299 <a href="http://www.colorado.gov/CDLE">www.colorado.gov/CDLE</a>
<b>Connecticut</b>	Connecticut Department of Labor 200 Folly Brook Blvd. Wethersfield, CT 06109-1114	(860) 263-6550 <a href="http://www.ctdol.state.ct.us/uitax/txmenu.htm">www.ctdol.state.ct.us/uitax/txmenu.htm</a>
<b>Delaware</b>	Division of Unemployment Insurance Department of Labor P.O. Box 9950 Wilmington, DE 19809-0950	(302) 761-8484 <a href="http://ui.delawareworks.com/employer-handbook.php">ui.delawareworks.com/employer-handbook.php</a>
<b>District of Columbia</b>	Department of Employment Services Office of Unemployment Compensation Tax Division 609 H Street NE, 3rd Floor Washington, DC 20001-4347	(202) 698-7550 <a href="http://www.dcnetworks.org">www.dcnetworks.org</a>
<b>Florida</b>	Unemployment Compensation Service Agency for Workforce Innovation 107 E. Madison Street MSC 229 Tallahassee, FL 32399-0180	(800) 482-8293 <a href="http://dor.myflorida.com/dor/uc">dor.myflorida.com/dor/uc</a>
<b>Georgia</b>	Department of Labor 148 Andrew Young Inter Blvd., Suite 800 Atlanta, GA 30303-1732	(404) 232-3301 <a href="http://www.dol.state.ga.us">www.dol.state.ga.us</a>
<b>Hawaii</b>	Department of Labor and Industrial Relations 830 Punchbowl Street Room 437 Honolulu, HI 96813-5096	(808) 586-8913 <a href="http://www.hawaii.gov/labor">www.hawaii.gov/labor</a>

<b>State</b>	<b>Address</b>	<b>Telephone number / Website</b>
<b>Idaho</b>	Department of Labor 317 W. Main Street Boise, ID 83735-0002	(800) 448-2977 <a href="http://www.labor.state.id.us">www.labor.state.id.us</a>
<b>Illinois</b>	Department of Employment Security 33 South State Street Chicago, IL 60603	(800) 247-4984 <a href="http://www.ides.state.il.us">www.ides.state.il.us</a>
<b>Indiana</b>	Department of Workforce Development 10 North Senate Avenue Room SE 106 Indianapolis, IN 46204-2277	(317) 232-7436 <a href="http://www.in.gov/dwd">www.in.gov/dwd</a>
<b>Iowa</b>	Workforce Development 1000 East Grand Avenue Des Moines, IA 50319-0209	(515) 281-5339 <a href="http://www.iowaworkforce.org/ui">www.iowaworkforce.org/ui</a>
<b>Kansas</b>	Department of Labor 401 SW Topeka Blvd. Topeka, KS 66603-3182	(785) 296-5027 <a href="http://www.dol.ks.gov">www.dol.ks.gov</a>
<b>Kentucky</b>	Department of Employment Services P.O. Box 948 Frankfort, KY 40602-0948	(502) 564-2272 <a href="http://www.oet.ky.gov">www.oet.ky.gov</a>
<b>Louisiana</b>	Louisiana Workforce Commission P.O. Box 94049 Baton Rouge, LA 70804	(225) 342-2944 <a href="http://www.laworks.net/homepage.asp">www.laworks.net/homepage.asp</a>
<b>Maine</b>	Department of Labor P.O.Box 259 Augusta, ME 04332-0259	(207) 621-5120 <a href="http://www.state.me.us/labor">www.state.me.us/labor</a>
<b>Maryland</b>	Department of Labor, Licensing & Regulation 1100 North Eutaw Street Room 414 Baltimore, MD 21201-2201	(800) 492-5524 <a href="http://www.dllr.state.md.us">www.dllr.state.md.us</a>
<b>Massachusetts</b>	Division of Employment and Training 19 Staniford Street Boston, MA 02114-2589	(617) 626-5050 <a href="http://www.detma.org">www.detma.org</a>
<b>Michigan</b>	Department of Labor and Economic Growth, UI Agency 3024 West Grand Blvd. Detroit, MI 48202-6024	(313) 456-2180 <a href="http://www.michigan.gov/uia">www.michigan.gov/uia</a>
<b>Minnesota</b>	Department of Employment and Economic Development 332 Minnesota Street, Suite E200 St. Paul, MN 55101-1351	(651) 296-6141 <a href="http://www.uimn.org/tax">www.uimn.org/tax</a>
<b>Mississippi</b>	Department of Employment Security P.O. Box 1699 Jackson, MS 39215-1699	(866) 806-0272 <a href="http://www.mdes.ms.gov">www.mdes.ms.gov</a>
<b>Missouri</b>	Division of Employment Security P.O. Box 59 Jefferson City, MO 65104-0059	(573) 751-3340 <a href="http://www.labor.mo.gov">www.labor.mo.gov</a>
<b>Montana</b>	Unemployment Insurance Division P.O. Box 6339 Helena, MT 59604-6339	(406) 444-3834 <a href="http://www.uid.dli.mt.gov">www.uid.dli.mt.gov</a>
<b>Nebraska</b>	Department of Labor Box 94600 State House Station Lincoln, NE 68509-4600	(402) 471-9940 <a href="http://www.dol.nebraska.gov">www.dol.nebraska.gov</a>
<b>Nevada</b>	Department of Employment Training and Rehabilitation 500 East Third Street Carson City, NV 89713-0030	(775) 684-6300 <a href="https://uitax.nvdetr.org">https://uitax.nvdetr.org</a>

<b>State</b>	<b>Address</b>	<b>Telephone number / Website</b>
<b>New Hampshire</b>	Department of Employment Security 32 South Main Street Concord, NH 03301-4857	(603) 228-4033 <a href="http://www.nhes.state.nh.us">www.nhes.state.nh.us</a>
<b>New Jersey</b>	Department of Labor and Workforce Development P.O. Box 947 Trenton, NJ 08625-0947	(609) 633-6400 <a href="http://lwd.dol.state.nj.us">lwd.dol.state.nj.us</a>
<b>New Mexico</b>	Department of Workforce Solutions P.O. Box 2281 Albuquerque, NM 87103-2281	(505) 841-8576 <a href="http://www.dws.state.nm.us">www.dws.state.nm.us</a>
<b>New York</b>	Department of Labor State Campus, Building 12 Room 500 Albany, NY 12240-0339	(518) 457-4179 <a href="http://www.labor.state.ny.us">www.labor.state.ny.us</a>
<b>North Carolina</b>	Employment Security Commission P.O. Box 26504 Raleigh, NC 27611-6504	(919) 707-1150 <a href="http://www.ncesc.com">www.ncesc.com</a>
<b>North Dakota</b>	Job Service of North Dakota P.O. Box 5507 Bismarck, ND 58506-5507	(701) 328-2814 <a href="http://www.jobsnd.com">www.jobsnd.com</a>
<b>Ohio</b>	Department of Job and Family Services P.O. Box 182404 Columbus, OH 43218-2404	(614) 466-2319 <a href="http://www.jfs.ohio.gov">www.jfs.ohio.gov</a>
<b>Oklahoma</b>	Employment Security Commission P.O. Box 52003 Oklahoma City, OK 73152-2003	(405) 557-7143 <a href="http://www.ok.gov/oesc_web">www.ok.gov/oesc_web</a>
<b>Oregon</b>	Employment Department 875 Union Street NE Room 107 Salem, OR 97311-0030	(503) 947-1488, option 5 (503) 947-1537 (FUTA) <a href="http://www.oregon.gov/employ/tax">www.oregon.gov/employ/tax</a>
<b>Pennsylvania</b>	Department of Labor and Industry 7th and Forster Street, Room 915 Harrisburg, PA 17121-0001	(717) 787-7679 <a href="http://www.dli.state.pa.us">www.dli.state.pa.us</a>
<b>Puerto Rico</b>	Department of Labor and Human Resources P.O. Box 1020 San Juan, PR 00919	(787) 754-5818 <a href="http://www.dtrh.gobierno.pr">www.dtrh.gobierno.pr</a>
<b>Rhode Island</b>	Division of Taxation One Capitol Hill, Suite 36 Providence, RI 02908-5829	(401) 574-8700 <a href="http://www.uitax.ri.gov">www.uitax.ri.gov</a>
<b>South Carolina</b>	Employment Security Commission P.O. Box 995 Columbia, SC 29202-0995	(803) 737-3075 <a href="http://dew.sc.gov">dew.sc.gov</a>
<b>South Dakota</b>	Department of Labor P.O. Box 4730 Aberdeen, SD 57402-4730	(605) 626-2312 <a href="http://dol.sd.gov">dol.sd.gov</a>
<b>Tennessee</b>	Department of Labor and Workforce Development 220 French Landing Drive Nashville, TN 37243	(615) 741-2486 <a href="http://www.tennessee.gov/labor-wfd">www.tennessee.gov/labor-wfd</a>
<b>Texas</b>	Workforce Commission P.O. Box 149037 Austin, TX 78714-9037	(512) 463-2700 <a href="http://www.twc.state.tx.us">www.twc.state.tx.us</a>
<b>Utah</b>	Department of Workforce Services P.O. Box 45288 Salt Lake City, UT 84145-0288	(801) 526-9400 <a href="http://www.jobs.utah.gov">www.jobs.utah.gov</a>
<b>Vermont</b>	Department of Labor P.O. Box 488 Montpelier, VT 05601-0488	(802) 828-4252 <a href="http://www.labor.vermont.gov">www.labor.vermont.gov</a>

State	Address	Telephone number / Website
Virginia	Employment Commission P.O. Box 1358 Richmond, VA 23218-1358	(804) 371-7159 <a href="http://www.vec.virginia.gov/vecportal/employer/employer_services.cfm">www.vec.virginia.gov/vecportal/employer/employer_services.cfm</a>
Virgin Islands	Department of Labor P.O. Box 302608 St. Thomas, VI 00803-2608	(340) 776-1440 <a href="http://www.vidol.gov">www.vidol.gov</a>
Washington	Employment Security Department P.O. Box 9046 Olympia, WA 98507-9046	(360) 902-9360 <a href="http://www.esd.wa.gov/uitax/index.php">www.esd.wa.gov/uitax/index.php</a>
West Virginia	Bureau of Employment Programs 112 California Avenue Charleston, WV 25305-0016	(304) 558-2676 <a href="http://www.wvcommerce.org/business/workforcewv/default.aspx">www.wvcommerce.org/business/workforcewv/default.aspx</a>
Wisconsin	Department of Workforce Development P.O. Box 7942 Madison, WI 53707-7942	(608) 261-6700 <a href="http://dwd.wisconsin.gov/dwd/employers.htm">dwd.wisconsin.gov/dwd/employers.htm</a>
Wyoming	Unemployment Tax Division P.O. Box 2760 Casper, WY 82602-2760	(307) 235-3217 <a href="http://wydoe.state.wy.us">wydoe.state.wy.us</a>

## Index



To help us develop a more useful index, please let us know if you have ideas for index entries. See “Comments and Suggestions” in the “Introduction” for the ways you can reach us.

<b>A</b>		<b>EIC notice</b> ..... <a href="#">8</a>	<b>Forms you must file</b> ..... <a href="#">9</a>
<b>Assistance</b> (See Tax help)		<b>Employer identification number (EIN)</b> ..... <a href="#">9</a>	<b>Free tax services</b> ..... <a href="#">12</a>
<b>B</b>		<b>Employing an alien legally</b> (See Legal employee)	<b>FUTA</b> (See Federal Unemployment (FUTA)Tax)
<b>Baby sitters</b> (See Household employee)		<b>Employment eligibility verification form</b> ..... <a href="#">3</a>	
<b>Baby-sitting costs</b> (See Child and dependent care expenses)		<b>Employment taxes:</b>	<b>H</b>
<b>Business employers, employment tax payment option</b> ..... <a href="#">9</a>		Need to pay ..... <a href="#">3</a>	<b>Handbook for Employers</b> ..... <a href="#">3</a>
<b>C</b>		Payment options ..... <a href="#">9</a>	<b>Health aides</b> (See Household employee)
<b>Caretakers</b> (See Household employee)		Tax returns ..... <a href="#">10</a>	<b>Help</b> (See Tax help)
<b>Child and dependent care expenses, credit for</b> ..... <a href="#">10</a>		<b>Estimated tax, paying</b> ..... <a href="#">9</a>	<b>House cleaning workers</b> (See Household employee)
<b>Comments on publication</b> ..... <a href="#">2</a>			<b>Household employee</b> ..... <a href="#">2</a>
<b>Correcting Schedule H:</b>		<b>F</b>	<b>Housekeepers</b> (See Household employee)
Schedule H attached to another form ..... <a href="#">11</a>		<b>Federal income tax withholding, increasing</b> (See How to increase withholding)	<b>How to increase withholding</b> ..... <a href="#">8</a>
Schedule H filed by itself ..... <a href="#">11</a>		<b>Federal unemployment (FUTA) tax</b> ..... <a href="#">6</a>	<b>How to pay estimated tax</b> ..... <a href="#">9</a>
<b>D</b>		<b>Form:</b>	<b>I</b>
<b>Dependent care expenses</b> ..... <a href="#">10</a>		940 ..... <a href="#">10</a>	<b>Income tax withholding, increasing</b> (See How to increase withholding)
<b>Disability payments, state</b> ..... <a href="#">4</a>		941 ..... <a href="#">10</a>	
<b>Domestic worker</b> (See Household employee)		943 ..... <a href="#">10</a>	<b>L</b>
<b>Drivers</b> (See Household employee)		944 ..... <a href="#">10</a>	<b>Legal employee</b> ..... <a href="#">3</a>
<b>E</b>		1040-ES ..... <a href="#">9</a>	
<b>Earned income credit (EIC)</b> ..... <a href="#">8</a>		I-9 ..... <a href="#">3</a>	<b>M</b>
		M-274 ..... <a href="#">3</a>	<b>Maids</b> (See Household employee)
		SS-4 ..... <a href="#">9</a>	<b>Medicare</b> (See Social security and Medicare taxes)
		SS-5 ..... <a href="#">10</a>	<b>More information</b> (See Tax help)
		W-2 ..... <a href="#">8, 9</a>	
		W-4 ..... <a href="#">7, 8</a>	
		W-4P ..... <a href="#">9</a>	

**STATE DEPARTMENT OF REVENUE CONTACT INFORMATION**



# STATE DEPARTMENT OF REVENUE ADDRESSES

## Alabama

Alabama Department of Revenue  
P.O. Box 327470  
Montgomery, AL 36132-7470  
(334) 242-2677  
[www.ador.state.al.us](http://www.ador.state.al.us)

## Alaska

Alaska Department of Revenue  
P.O. Box 110420  
Juneau, AK 99811-0420  
(907) 465-2320  
[www.revenue.state.ak.us](http://www.revenue.state.ak.us)

## Arizona

Department of Revenue  
1600 W Monroe  
Phoenix, AZ 85007  
(602) 255-3381  
[www.revenue.state.az.us](http://www.revenue.state.az.us)

## Arkansas

Arkansas State Income Tax Forms  
P.O. Box 3628  
Little Rock, AR 72203-3628  
(501) 682-1100  
[www.arkansas.gov/dfa](http://www.arkansas.gov/dfa)

## California

Franchise Tax Board  
Tax Forms Request Unit  
P.O. Box 307  
Rancho Cordova, CA 95741-0307  
(800) 852-5711 [www.ftb.ca.gov](http://www.ftb.ca.gov)

## Colorado

Colorado Department of Revenue  
1375 Sherman Street  
Denver, CO 80261-0005  
(303) 238-7378  
[www.taxcolorado.com](http://www.taxcolorado.com)

## Connecticut

Department of Revenue Forms Division  
25 Sigourney Street  
Hartford, CT 06106  
(800) 382-9463  
[www.ct.gov/drs](http://www.ct.gov/drs)

## Delaware

Delaware Division of Revenue  
820 N. French Street  
Wilmington, DE 19801  
(302) 577-8200  
[www.state.de.us/revenue](http://www.state.de.us/revenue)

## District of Columbia

Office of Tax & Revenue  
941 N. Capitol St. 1st Floor  
Washington, DC 20002  
(202) 727-4829  
[www.cfo.dc.gov](http://www.cfo.dc.gov)

## Florida

Florida Department of Revenue  
168-A Blountstown Highway  
Tallahassee, FL 32304  
(850) 488-6800  
[www.myflorida.com/dor](http://www.myflorida.com/dor)

## Georgia

Georgia Department of Revenue  
1800 Century Blvd.  
Atlanta, GA 30345-3205  
(404) 417-4477  
[www.etax.dor.ga.gov](http://www.etax.dor.ga.gov)

## Hawaii

Department of Taxation  
P.O. Box 259  
Honolulu, HI 96809-0259  
(800) 222-3229  
[www.hawaii.gov/tax](http://www.hawaii.gov/tax)

## Idaho

State Tax Commission  
P.O. Box 36  
Boise, ID 83722  
(800) 972-7660  
[www.tax.idaho.gov](http://www.tax.idaho.gov)

## Illinois

Illinois Department of Revenue  
P.O. Box 19010  
Springfield, IL 62794-9010  
(217) 782-3336  
[www.iltax.com](http://www.iltax.com)

## Indiana

IN Department of Revenue  
100 N. Senate Avenue  
Indianapolis, IN 46240  
(317) 232-2240  
[www.in.gov/dor/](http://www.in.gov/dor/)

## Iowa

Department of Revenue & Finance  
Tax Forms, P.O. Box 10460  
Des Moines, IA 50319  
(515) 281-3114  
[www.state.ia.us/tax](http://www.state.ia.us/tax)

## Kansas

Taxpayer Assistance Center  
915 SW Harrison St.  
Topeka, KS 66625  
(785) 368-8222  
[www.ksrevenue.org](http://www.ksrevenue.org)

## Kentucky

Kentucky Department of Revenue  
200 Fair Oaks  
Frankfort, KY 40620  
(502) 564-4581  
[www.revenue.ky.gov](http://www.revenue.ky.gov)

## Louisiana

Louisiana Department of Revenue  
617 N 3rd St.  
Baton Rouge, LA 70802  
(225) 219-0102  
[www.revenue.louisiana.gov](http://www.revenue.louisiana.gov)

## Maine

Maine Revenue Services  
Income/Estate Tax Division-Station 24  
Augusta, ME 04333-0024  
(207) 626-8475  
[www.maine.gov/revenue](http://www.maine.gov/revenue)

## Maryland

Comptroller of Maryland  
Revenue Administration Division  
Annapolis, MD 21411-0001  
(410) 260-7951  
[www.marylandtaxes.com](http://www.marylandtaxes.com)

## Massachusetts

TPA Form Supply  
100 Cambridge St., 2nd Floor  
Boston, MA 02114  
(617) 887-6367  
[www.dor.state.ma.us](http://www.dor.state.ma.us)

## Michigan

Michigan Department of Treasury  
Treasury Building  
Lansing, MI 48922  
(800) 827-4000  
[www.michigan.gov/treasury](http://www.michigan.gov/treasury)

## Minnesota

Minnesota Department of Revenue  
Mail Station 1421  
St. Paul, MN 55146-4410  
(651) 296-3781  
[www.taxes.state.mn.us](http://www.taxes.state.mn.us)

## Mississippi

State Tax Commission  
Income Tax Division, P.O. Box 1033  
Jackson, MS 39215  
(601) 923-7800  
[www.mstc.state.ms.us](http://www.mstc.state.ms.us)

## Missouri

Department of Revenue  
Division of Taxation  
P.O. Box 3022  
(573) 522-1578  
Jefferson City, MO 65105-3022  
[www.dor.mo/tax](http://www.dor.mo/tax)

**Montana**

MT Department of Revenue  
P.O. Box 5805  
Helena, MT 59604-5805  
(406) 444-6900  
[www.discoveringmontana.com/revenue](http://www.discoveringmontana.com/revenue)

**Nebraska**

Nebraska Department of Revenue  
P.O. Box 94818  
Lincoln, NE 68509-4818  
(800) 626-7899  
[www.revenue.state.ne.us](http://www.revenue.state.ne.us)

**Nevada**

Nevada Department of Taxation  
1550 E. College Parkway  
Carson City, NV 89706  
(775) 684-2000  
[www.tax.state.nv.us](http://www.tax.state.nv.us)

**New Hampshire**

New Hampshire Department of Revenue  
45 Chenell Dr.  
Concord NH 03301  
(603) 271-2191  
[www.revenue.nh.gov](http://www.revenue.nh.gov)

**New Jersey**

New Jersey Division of Taxation  
Taxpayer Forms Service  
P.O. Box 269  
Trenton, NJ 08695-0269  
(609) 826-4400  
[www.state.nj.us/treasury/taxation](http://www.state.nj.us/treasury/taxation)

**New Mexico**

New Mexico Taxation & Revenue Dept.  
P.O. Box 630  
Santa Fe, NM 87504-0630  
(505) 827-2206  
[www.state.nm.us/tax](http://www.state.nm.us/tax)

**New York**

NYS Tax Department  
W.A. Harriman Campus  
Albany, NY 12227  
(800) 462-8100  
[www.nystax.gov](http://www.nystax.gov)

**North Carolina**

North Carolina Dept. of Revenue  
P.O. Box 25000  
Raleigh, NC 27640  
(877) 252-3052  
[www.dor.state.nc.us](http://www.dor.state.nc.us)

**North Dakota**

Office of State Tax Commissioner  
600 E. Boulevard Avenue  
Bismarck, ND 58505-0599  
(701) 328-1032  
[www.nd.gov/tax](http://www.nd.gov/tax)

**Ohio**

Ohio Department of Taxation  
P.O. Box 182382  
Columbus, OH 43218  
(800) 282-1780  
[www.tax.ohio.gov](http://www.tax.ohio.gov)

**Oklahoma**

Oklahoma Tax Commission  
P.O. Box 26800  
Oklahoma City, OK 73126-0800  
(405) 521-3160  
[www.oktax.state.ok.us](http://www.oktax.state.ok.us)

**Oregon**

Oregon Department of Revenue  
P.O. Box 14999  
Salem, OR 97309-0990  
(503) 378-4988  
[www.oregon.gov/dor](http://www.oregon.gov/dor)

**Pennsylvania**

Pennsylvania Dept. of Revenue  
Bureau of Administrative Services  
711 Gibson Boulevard  
Harrisburg, PA 17104-3200  
(888) 728-2937  
[www.revenue.state.pa.us](http://www.revenue.state.pa.us)

**Rhode Island**

Division of Taxation  
One Capitol Hill  
Providence, RI 02908-5800  
(401) 222-1111  
[www.tax.state.ri.gov](http://www.tax.state.ri.gov)

**South Carolina**

South Carolina Dept. of Revenue  
P.O. Box 125  
Columbia, SC 29214-0402  
(800) 768-3676  
[www.sctax.org](http://www.sctax.org)

**South Dakota**

Department of Revenue  
445 E. Capitol Avenue  
Pierre, SD 57501  
(800) 829-9188  
[www.state.sd.us/revenue/revenue.html](http://www.state.sd.us/revenue/revenue.html)

**Tennessee**

Department of Revenue  
Taxpayer Services  
500 Deaderick Street  
Nashville, TN 37242  
(615) 253-0600  
[www.state.tn.us/revenue](http://www.state.tn.us/revenue)

**Texas**

State Comptroller's Office  
PO Box 13528 Capitol Station  
Austin, TX 78774  
(512) 463-4600 [www.window.texas.gov](http://www.window.texas.gov)

**Utah**

Utah State Tax Commission  
210 N. 1950 West  
Salt Lake City, UT 84134  
(801) 297-6700 [www.tax.utah.gov](http://www.tax.utah.gov)

**Vermont**

Vermont Dept. of Taxes  
109 State St.  
Montpelier, VT 05609  
(802) 828-2865  
[www.state.vt.us/tax](http://www.state.vt.us/tax)

**Virginia**

Dept. of Taxation Forms--Request Unit  
P.O. Box 1317  
Richmond, VA 23218-1317  
(804) 367-8031 [www.tax.virginia.gov](http://www.tax.virginia.gov)

**Washington**

Department of Revenue  
P.O. Box 47478  
Olympia, WA 98504-7478  
(800) 647-7706 [www.dor.wa.gov](http://www.dor.wa.gov)

**West Virginia**

Department of Tax & Revenue  
P.O. Box 3784  
Charleston, WV 25337-3784  
(304) 344-2068  
[www.state.wv.us/taxdiv](http://www.state.wv.us/taxdiv)

**Wisconsin**

Dept. of Revenue--Forms Request  
P.O. Box 8949  
Madison, WI 53708-8949  
(608) 266-1961 [www.dor.state.wi.us](http://www.dor.state.wi.us)

**Wyoming**

Department of Revenue  
122 W. 25th Street  
Cheyenne, WY 82002-0110  
(307) 777-5200  
[www.revenue.state.wy.us](http://www.revenue.state.wy.us)

**INDIVIDUAL PAYROLL RECORD SHEET**





# INDIVIDUAL PAYROLL RECORD

Name \_\_\_\_\_

Employee # \_\_\_\_\_

Address: \_\_\_\_\_

Social Security # \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ Position \_\_\_\_\_ Birth Date \_\_\_\_\_ Phone # \_\_\_\_\_

Regular Rate \_\_\_\_\_ Overtime Rate \_\_\_\_\_ Withholding Status \_\_\_\_\_ First Day Worked \_\_\_\_\_ Last Day Worked \_\_\_\_\_

PERIOD ENDING	TOTAL HOURS		WAGES			TOTAL GROSS PAY	DEDUCTIONS					TOTAL DEDUCTIONS	NET PAY	Check #
	Regular	Overtime	Regular	Overtime	Cafeteria Deduct.		Social Security	Medi-care	Pretax Retire.	Federal Withhold.	State Withhold.			
1 JAN.														
2														
3														
4														
5														
<b>TOTAL JAN.</b>														

1 FEB.														
2														
3														
4														
5														
<b>TOTAL FEB.</b>														

1 MAR.														
2														
3														
4														
5														
<b>TOTAL MAR.</b>														

<b>TOTAL 1ST QTR</b>														
----------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--

1 APR.														
2														
3														
4														
5														
<b>TOTAL APR.</b>														

1 MAY														
2														
3														
4														
5														
<b>TOTAL MAY</b>														

1 JUNE														
2														
3														
4														
5														
<b>TOTAL JUNE</b>														

<b>TOTAL 2ND QTR</b>														
----------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--

<b>YEAR TO DATE</b>														
---------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Name \_\_\_\_\_

Employee # \_\_\_\_\_

Address: \_\_\_\_\_

Social Security # \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ Position \_\_\_\_\_ Birth Date \_\_\_\_\_ Phone # \_\_\_\_\_

Regular Rate \_\_\_\_\_ Overtime Rate \_\_\_\_\_ Withholding Status \_\_\_\_\_ First Day Worked \_\_\_\_\_ Last Day Worked \_\_\_\_\_

PERIOD ENDING	TOTAL HOURS		WAGES			TOTAL GROSS PAY	DEDUCTIONS					TOTAL DEDUCTIONS	NET PAY	Check #
	Regular	Overtime	Regular	Overtime	Cafeteria Deduct.		Social Security	Medi-care	Pretax Retire.	Federal Withhold.	State Withhold.			
1 JULY														
2														
3														
4														
5														
<b>TOTAL JULY</b>														

1 AUG.														
2														
3														
4														
5														
<b>TOTAL AUG.</b>														

1 SEPT.														
2														
3														
4														
5														
<b>TOTAL SEPT.</b>														

<b>TOTAL 3RD QTR</b>														
----------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--

1 OCT.														
2														
3														
4														
5														
<b>TOTAL OCT.</b>														

1 NOV.														
2														
3														
4														
5														
<b>TOTAL NOV.</b>														

1 DEC.														
2														
3														
4														
5														
<b>TOTAL DEC.</b>														

<b>TOTAL 4TH QTR</b>														
----------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--

<b>YEAR TO DATE</b>														
---------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--

**ESTIMATED TAX FOR INDIVIDUALS -- FORM 1040-ES**



# 2012

# Form 1040-ES

## Estimated Tax for Individuals



Department of the Treasury  
Internal Revenue Service

### Purpose of This Package

Use this package to figure and pay your estimated tax. If you are not required to make estimated tax payments for 2012, you can discard this package.

Estimated tax is the method used to pay tax on income that is not subject to withholding (for example, earnings from self-employment, interest, dividends, rents, alimony, etc.). In addition, if you do not elect voluntary withholding, you should make estimated tax payments on other taxable income, such as unemployment compensation and the taxable part of your social security benefits.

**Change of address.** If your address has changed, file Form 8822, Change of Address, to update your record.

### Who Must Make Estimated Tax Payments

The estimated tax rules apply to:

- U.S. citizens and resident aliens;
- Residents of Puerto Rico, the U.S. Virgin Islands, Guam, the Commonwealth of the Northern Mariana Islands, and American Samoa; and
- Nonresident aliens (use Form 1040-ES (NR)).

### General Rule

In most cases, you must pay estimated tax for 2012 if both of the following apply.

1. You expect to owe at least \$1,000 in tax for 2012, after subtracting your withholding and refundable credits.
2. You expect your withholding and refundable credits to be less than the smaller of:
  - a. 90% of the tax to be shown on your 2012 tax return, or
  - b. 100% of the tax shown on your 2011 tax return.Your 2011 tax return must cover all 12 months.

**Note.** These percentages may be different if you are a farmer, fisherman, or higher income taxpayer. See *Special Rules* next.

**Exception.** You do not have to pay estimated tax for 2012 if you were a U.S. citizen or resident alien for all of 2011 and you had no tax liability for the full 12-month 2011 tax year. You had no tax liability for 2011 if your total tax was zero or you did not have to file an income tax return.

### Special Rules

There are special rules for farmers, fishermen, certain household employers, and certain higher income taxpayers.

**Farmers and fishermen.** If at least two-thirds of your gross income for 2011 or 2012 is from farming or fishing, substitute 66 $\frac{2}{3}$ % for 90% in (2a) under *General Rule* above.

**Household employers.** When estimating the tax on your 2012 tax return, include your household employment taxes if either of the following applies.

- You will have federal income tax withheld from wages, pensions, annuities, gambling winnings, or other income.

- You would be required to make estimated tax payments to avoid a penalty even if you did not include household employment taxes when figuring your estimated tax.

**Higher income taxpayers.** If your adjusted gross income (AGI) for 2011 was more than \$150,000 (\$75,000 if your filing status for 2012 is married filing separately), substitute 110% for 100% in (2b) under *General Rule*, earlier. This rule does not apply to farmers or fishermen.

### Increase Your Withholding

If you also receive salaries and wages, you may be able to avoid having to make estimated tax payments on your other income by asking your employer to take more tax out of your earnings. To do this, file a new Form W-4, Employee's Withholding Allowance Certificate, with your employer.

Generally, if you receive a pension or annuity you can use Form W-4P, Withholding Certificate for Pension or Annuity Payments, to start or change your withholding from these payments.

You also can choose to have federal income tax withheld from certain government payments. For details, see Form W-4V, Voluntary Withholding Request.

### Additional Information You May Need

You can find most of the information you will need in Pub. 505, Tax Withholding and Estimated Tax.

Other available information:

- Instructions for the 2011 Form 1040 or Form 1040A.
- Important Changes. Go to [IRS.gov](http://IRS.gov), click on *Forms & Pubs*, and then on *Changes to Current Forms and Publications*.

For details on how to get forms and publications, see page 93 of the 2011 Instructions for Form 1040 or page 82 of the 2011 Instructions for Form 1040A. If you have tax questions, call 1-800-829-1040 for assistance. For TTY/TDD help, call 1-800-829-4059.

### What's New

Use your 2011 tax return as a guide in figuring your 2012 estimated tax, but be sure to consider the following.

**Future developments.** The IRS has created a page on [IRS.gov](http://IRS.gov) for information about Form 1040-ES and its instructions, at [www.irs.gov/form1040es](http://www.irs.gov/form1040es). Information about any future developments affecting Form 1040-ES (such as legislation enacted after we release it) will be posted on that page.

**Income limits for excluding education savings bond interest increased.** In order to exclude interest, your modified adjusted gross income (MAGI) must be less than \$87,850 (\$139,250 if married filing jointly or qualifying widow(er)).

**Foreign earned income exclusion.** The maximum exclusion has increased to \$95,100.

**Standard deduction.** If you do not itemize your deductions, you can take the 2012 standard deduction listed below for your filing status.

IF your 2012 filing status is...	THEN your standard deduction is...
Married filing jointly or Qualifying widow(er)	\$11,900
Head of household	\$8,700
Single or Married filing separately	\$5,950

However, if you can be claimed as a dependent on another person's 2012 return, your standard deduction is the greater of:

- \$950, or
- Your earned income plus \$300 (up to the standard deduction amount).

Your standard deduction is increased by the following amount if, at the end of 2012, you are:

- An unmarried individual (single or head of household) and are:

65 or older or blind . . . . . \$1,450  
65 or older and blind . . . . . \$2,900

- A married individual (filing jointly or separately) or a qualifying widow(er) and are:

65 or older or blind . . . . . \$1,150  
65 or older and blind . . . . . \$2,300  
Both spouses 65 or older . . . . . \$2,300\*  
Both spouses 65 or older and blind . . . . . \$4,600\*

\* If married filing separately, these amounts apply only if you can claim an exemption for your spouse.



*Your standard deduction is zero if (a) your spouse itemizes on a separate return, or (b) you were a dual-status alien and you do not elect to be taxed as a resident alien for 2012.*

**Personal exemption amount increased.** For tax years beginning in 2012, the personal exemption amount is increased to \$3,800.

**Alternative minimum tax (AMT) exemption amounts.** The AMT exemption is decreased to \$33,750 (\$45,000 if married filing jointly or a qualifying widow(er) with dependent child; \$22,500 if married filing separately).

**Nonrefundable personal credits no longer allowed against AMT.** The credit for child and dependent care expenses, credit for the elderly or the disabled, education credits, mortgage interest credit, and carryforwards of the District of Columbia first-time homebuyer credit are not allowed against AMT and a new tax liability limit applies. For most people, this limit is your regular tax minus any tentative minimum tax.

**Earned income credit (EIC).** You may be able to take the EIC if:

- Three or more children lived with you and you earned less than \$45,060 (\$50,270 if married filing jointly),
- Two children lived with you and you earned less than \$41,952 (\$47,162 if married filing jointly),
- One child lived with you and you earned less than \$36,920 (\$42,130 if married filing jointly), or
- A child did not live with you and you earned less than \$13,980 (\$19,190 if married filing jointly).

Also, the maximum AGI you can have and still get the credit has changed. You may be able to take the credit if your AGI is less than the amount in the above list that applies to you. The maximum investment income you can have and get the credit has increased to \$3,200.

**Standard mileage rate.** The rate for business use of your vehicle remains 55½ cents per mile. The rate for

use of your vehicle to get medical care or move is decreased to 23 cents per mile. The rate of 14 cents per mile for charitable use is unchanged.

**Payroll tax.** The rate of social security tax withholding (for employees only) is restored to 6.2% (.062) for wage payments made in 2012, up to the social security wage limit of \$110,100. There is no change in Medicare. The same increase applies to net earnings from self-employment. The rate will be 12.4% (.124), up to the social security wage limit of \$110,100.

**Adoption credit and adoption assistance.** Beginning in 2012, the maximum adoption credit will be \$12,650 and the credit is no longer refundable. The maximum amount of adoption assistance that can be excluded from gross income is \$12,650. The amount of the credit or excludable assistance begins to phase out for taxpayers with modified AGI in excess of \$189,710 and is completely phased out for taxpayers with modified AGI of \$229,710.

**Lifetime learning credit income limits increased.** In order to claim a lifetime learning credit, your modified AGI must be less than \$62,000 (\$124,000 if married filing jointly).

**Extended health coverage tax credit.** The credit for the cost of health insurance is 72.5% and COBRA benefits continue if you are one of the following eligible individuals.

- Trade adjustment assistance (TAA) recipients.
- Alternative TAA recipients.
- Reemployment TAA recipients.
- Pension Benefit Guaranty Corporation pension recipients.
- Qualified family members of an individual who fell under one of the categories listed above when he or she died or with whom you finalized a divorce.

## Reminder

**Roth IRAs.** If you rolled over or converted part or all of another retirement plan to a Roth IRA in 2010, or made an in-plan rollover to a designated Roth account after September 27, 2010, and did not elect to include the resulting taxable amount in income for 2010, you reported half of that taxable amount on your 2011 return and must report the other half on your 2012 return. See the instructions for Form 8606 for more information.

## Expiring Tax Benefits

The following benefits are scheduled to expire or have been repealed and will not be available for 2012.

- Credit for non-business energy property.
- Plug-in electric vehicle credit.
- Plug-in conversion credit.
- Alternative fuel vehicle refueling property credit.
- Indian employment credit.
- New energy efficient home credit.
- Energy efficient appliance credit.
- Employer wage differential for active duty members of the uniformed services.
- Work opportunity credit (except for certain veterans).
- Deduction of expenses for school teachers.
- Deduction for mortgage insurance premiums.
- Deduction for state and local sales taxes instead of state and local income taxes.
- Tuition and fees deduction.
- Tax-free distribution from retirement accounts for charitable purposes.
- Zero percent capital gains rate for DC Zone assets.
- First-time homebuyer credit.

## How To Figure Your Estimated Tax

You will need:

- The 2012 Estimated Tax Worksheet, later,
- The *Instructions for the 2012 Estimated Tax Worksheet*,
- The 2012 Tax Rate Schedules, and
- Your 2011 tax return and instructions to use as a guide to figuring your income, deductions, and credits (but be sure to consider the items listed under *What's New*, earlier).

**Matching estimated tax payments to income.** If you receive your income unevenly throughout the year (for example, because you operate your business on a seasonal basis or you have a large capital gain late in the year), you may be able to lower or eliminate the amount of your required estimated tax payment for one or more periods by using the annualized income installment method. See chapter 2 of Pub. 505 for details.

**Changing your estimated tax.** To amend or correct your estimated tax, see *How To Amend Estimated Tax Payments*, later.



**You cannot make joint estimated tax payments if you or your spouse is a nonresident alien, you are separated under a decree of divorce or separate maintenance, or you and your spouse have different tax years.**

Additionally, registered domestic partners and same-sex spouses cannot make joint estimated tax payments. Each partner can take credit only for the estimated tax payments that he or she made.

## Payment Due Dates

You can pay all of your estimated tax by April 17, 2012, or in four equal amounts by the dates shown below.

1st payment . . . . .	April 17, 2012
2nd payment . . . . .	June 15, 2012
3rd payment . . . . .	Sept. 17, 2012
4th payment . . . . .	Jan. 15, 2013*

\* You do not have to make the payment due January 15, 2013, if you file your 2012 tax return by January 31, 2013, and pay the entire balance due with your return.

If you mail your payment and it is postmarked by the due date, the date of the U.S. postmark is considered the date of payment. If your payments are late or you did not pay enough, you may be charged a penalty for underpaying your tax. See *When a Penalty Is Applied*, later.



**If you want, you can make more than four estimated tax payments. To do so, make a copy of one of your unused estimated tax payment vouchers, fill it in, and mail it with your payment. If you make more than four payments, to avoid a penalty make sure the total of the amounts you pay during a payment period is at least as much as the amount required to be paid by the due date for that period. For other payment methods, see Pay Electronically, later.**

**No income subject to estimated tax during first payment period.** If, after March 31, 2012, you have a large change in income, deductions, additional taxes, or credits that requires you to start making estimated tax payments, you should figure the amount of your estimated tax payments by using the annualized income installment method, explained in chapter 2 of Pub. 505. If you use the annualized income installment method, file Form 2210, Underpayment of Estimated Tax by Individuals, Estates, and Trusts, including Schedule AI, with your 2012 tax return even if no penalty is owed.

**Farmers and fishermen.** If at least two-thirds of your gross income for 2011 or 2012 is from farming or fishing, you can do one of the following.

- Pay all of your estimated tax by January 15, 2013.
- File your 2012 Form 1040 by March 1, 2013, and pay the total tax due. In this case, 2012 estimated tax payments are not required to avoid a penalty.

**Fiscal year taxpayers.** You are on a fiscal year if your 12-month tax period ends on any day except December 31. Due dates for fiscal year taxpayers are the 15th day of the 4th, 6th, and 9th months of your current fiscal year and the 1st month of the following fiscal year. If any payment date falls on a Saturday, Sunday, or legal holiday, use the next business day.

## Name Change

If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of your 2012 tax return. On the statement, show all of the estimated tax payments you (and your spouse, if filing jointly) made for 2012 and the name(s) and SSN(s) under which you made the payments.

Be sure to report the change to your local Social Security Administration office before filing your 2012 tax return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits. For more details, call the Social Security Administration at 1-800-772-1213 (TTY/TDD 1-800-325-0778).

## How To Amend Estimated Tax Payments

To change or amend your estimated tax payments, refigure your total estimated tax payments due (line 16a of the Estimated Tax Worksheet, later). Then, to figure the payment due for each remaining payment period, see *Amended estimated tax* in chapter 2 of Pub. 505. If an estimated tax payment for a previous period is less than one-fourth of your amended estimated tax, you may owe a penalty when you file your return.

## When a Penalty Is Applied

In some cases, you may owe a penalty when you file your return. The penalty is imposed on each underpayment for the number of days it remains unpaid. A penalty may be applied if you did not pay enough estimated tax for the year or you did not make the payments on time or in the required amount. A penalty may apply even if you have an overpayment on your tax return.

The penalty may be waived under certain conditions. See chapter 4 of Pub. 505 for details.

## How To Pay Estimated Tax

### Pay by Check or Money Order Using the Estimated Tax Payment Voucher

There is a separate estimated tax payment voucher for each due date. The due date is shown in the upper right corner. Complete and send in the voucher only if you are making a payment by check or money order. If you and your spouse plan to file separate returns, file separate vouchers instead of a joint voucher.

To complete the voucher, do the following.

- Print or type your name, address, and SSN in the space provided on the estimated tax payment voucher. If filing a joint voucher, also enter your spouse's name and

SSN. List the names and SSNs in the same order on the joint voucher as you will list them on your joint return.

- Enter in the box provided on the estimated tax payment voucher only the amount you are sending in by check or money order. When making payments of estimated tax, be sure to take into account any 2011 overpayment that you choose to credit against your 2012 tax, but do not include the overpayment amount in this box.
- Make your check or money order payable to “United States Treasury.” Do not send cash. To help process your payment accurately, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter “\$ XXX—” or “\$ XXX  $\frac{XX}{100}$ ”).
- Enter “2012 Form 1040-ES” and your SSN on your check or money order. If you are filing a joint estimated tax payment voucher, enter the SSN that you will show first on your joint return.
- Enclose, but do not staple or attach, your payment with the estimated tax payment voucher.

### Pay Electronically

Paying electronically helps to ensure timely receipt of your estimated tax payment. You can pay electronically using the following electronic payment options.

- Electronic Federal Tax Payment System (EFTPS).
- Electronic funds withdrawal (EFW).
- Credit or debit card.

For information on paying your taxes electronically, go to [www.irs.gov/e-pay](http://www.irs.gov/e-pay).

## Instructions for the 2012 Estimated Tax Worksheet

**Line 1. Adjusted gross income.** Use your 2011 tax return and instructions as a guide to figuring the adjusted gross income you expect in 2012 (but be sure to consider the items listed under *What’s New*, earlier). For more details on figuring your adjusted gross income, see *Expected AGI—Line 1* in chapter 2 of Pub. 505.

If you are self-employed, be sure to take into account the deduction for self-employment tax. Use the 2012 Self-Employment Tax and Deduction Worksheet for Lines 1 and 11 of the Estimated Tax Worksheet to figure the amount to subtract when figuring your expected AGI. This worksheet also will give you the amount to enter on line 11 of your estimated tax worksheet.

**Line 9. Credits.** See the 2011 Form 1040, lines 47 through 53, or Form 1040A, lines 29 through 33, and the related instructions for the types of credits allowed.

**Line 11. Self-employment tax.** If you and your spouse make joint estimated tax payments and both of you have self-employment income, figure the self-employment tax for each of you separately. Enter the total on line 11. When estimating your 2012 net earnings from self-employment, be sure to use only 92.35% (.9235) of your total net profit from self-employment.

**Line 12. Other taxes.** Use the Instructions for the 2011 Form 1040 to determine if you expect to owe, for 2012, any of the taxes that would have been entered on your 2011 Form 1040, lines 58 (additional tax on distributions only), 59a, 59b, and 60. On line 12, enter the total of those taxes, subject to the following two exceptions.

## Where To File Your Estimated Tax Payment Voucher if Paying by Check or Money Order

Mail your estimated tax payment voucher and check or money order to the address shown below for the place where you live. Do not mail your tax return to this address or send an estimated tax payment without a payment voucher. Also, do not mail your estimated tax payments to the address shown in the Form 1040 or 1040A instructions. If you need more payment vouchers, you can make a copy of one of your unused vouchers.

**Caution:** For proper delivery of your estimated tax payment to a P.O. box, you must include the box number in the address. Also, note that only the U.S. Postal Service can deliver to P.O. boxes. Therefore, you cannot use a private delivery service to make estimated tax payments required to be sent to a P.O. box.

IF you live in . . .	THEN send it to “Internal Revenue Service” at . . .		
		Kentucky, Missouri, New Jersey, Tennessee, Virginia, West Virginia	P.O. Box 970006 St. Louis, MO 63197-0006
		Florida, Louisiana, Mississippi, Texas	P.O. Box 1300 Charlotte, NC 28201-1300
		Arkansas, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, New Mexico, North Dakota, Ohio, Oklahoma, South Dakota, Utah, Wisconsin, Wyoming	P.O. Box 802502 Cincinnati, OH 45280-2502
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Pennsylvania, Rhode Island, Vermont	P.O. Box 37007 Hartford, CT 06176-0007	A foreign country, U.S. possession or territory;* non-bona fide residents of Guam or the U.S. Virgin Islands; or use an APO or FPO address; or file Form 2555, 2555-EZ, or 4563; or are a dual-status alien	P.O. Box 1300 Charlotte, NC 28201-1300 USA
Alabama, Georgia, North Carolina, South Carolina	P.O. Box 105225 Atlanta, GA 30348-5225	Guam: Bona fide residents*	Department of Revenue and Taxation Government of Guam P. O. Box 23607 GMF, GU 96921
Alaska, Arizona, California, Colorado, Hawaii, Nevada, Oregon, Washington	P.O. Box 510000 San Francisco, CA 94151-5100	U.S. Virgin Islands: Bona fide residents*	Virgin Islands Bureau of Internal Revenue 6115 Estate Smith Bay Suite 225 St. Thomas, VI 00802

\* Bona fide residents must prepare separate vouchers for estimated income tax and self-employment tax payments. Send the income tax vouchers to the address for bona fide residents and the self-employment tax vouchers to the address for non-bona fide residents.

**Exception 1.** Include household employment taxes from Form 1040, line 59a, on this line only if:

- You will have federal income tax withheld from wages, pensions, annuities, gambling winnings, or other income, or
- You would be required to make estimated tax payments (to avoid a penalty) even if you did not include household employment taxes when figuring your estimated tax.

If you meet either of the above, include the total of your household employment taxes on line 12.

**Exception 2.** Of the amounts for other taxes that may be entered on Form 1040, line 60, do not include on line 12: recapture of a federal mortgage subsidy, uncollected social security and Medicare tax or RRTA tax on tips or group-term life insurance, excise tax on excess golden parachute payments, look-back interest due under section 167(g) or 460(b), excise tax on insider stock compensation from an expatriated corporation, or additional tax on advance payments of health coverage tax credit when not eligible. These taxes are not required to be paid until the due date of your income tax return (not including extensions).

**Recapture of first-time homebuyer credit.** If you purchased a home in 2008 and claimed the first-time homebuyer credit, repayment of that credit began with your 2010 tax return and will continue until the credit is fully repaid. If the home ceases to be your main home, then the unpaid balance of the credit is to be repaid on the return for the year when the home was no longer your main home.

If you purchased a home in 2009, 2010, or 2011 and claimed the first-time homebuyer credit, you must maintain that home as your main home for at least 36 months to avoid having to repay the credit.

For details about repaying the first-time homebuyer credit, see the Instructions for Form 5405.

**Line 14b. Prior year's tax.** Enter the 2011 tax you figure according to the instructions in *Figuring your 2011 tax* unless you meet one of the following exceptions.

- If the adjusted gross income shown on your 2011 return is more than \$150,000 (\$75,000 if married filing separately for 2012), enter 110% of your 2011 tax as figured next.

**Note.** This does not apply to farmers or fishermen.

- If you will file a joint return for 2012 but you did not file a joint return for 2011, add the tax shown on your 2011 return to the tax shown on your spouse's 2011 return and enter the total on line 14b (both taxes figured as explained next).
- If you filed a joint return for 2011 but you will not file a joint return for 2012, see *General Rule* in chapter 4 of Pub. 505 to figure your share of the 2011 tax to enter on line 14b.
- If you did not file a return for 2011 or your 2011 tax year was less than 12 full months, do not complete line 14b. Instead, enter the amount from line 14a on line 14c.

**Figuring your 2011 tax.** Use the following instructions to figure your 2011 tax.

1. **Form 1040**—The tax shown on your 2011 Form 1040 is the amount on line 61 **reduced** by:

- Unreported social security and Medicare tax or RRTA tax from Form 1040, line 57;
- Any tax included on line 58 on excess contributions to IRAs, Archer MSAs, Coverdell education savings accounts, and health savings accounts, or on excess accumulations in qualified retirement plans;
- Amounts on line 60 as listed under *Exception 2*, earlier; and
- Any refundable credit amounts on lines 64a, 65, 66, 67, and 70, and credits from Forms 8801 and 8885 included on line 71.

2. **Form 1040A**—The tax shown on your 2011 Form 1040A is the amount on line 35 reduced by any refundable credits on lines 38a, 39, and 40.

3. **Form 1040EZ**—The tax shown on your 2011 Form 1040EZ is the amount on line 10 reduced by the amount on line 8a.

## 2012 Self-Employment Tax and Deduction Worksheet for Lines 1 and 11 of the Estimated Tax Worksheet

Keep for Your Records



1a. Enter your expected income and profits subject to self-employment tax* . . . . .	1a.	_____	
b. If you will have farm income and also receive social security retirement or disability benefits, enter your expected Conservation Reserve Program payments that will be included on Schedule F (Form 1040) or listed on Schedule K-1 (Form 1065) . . . . .	b.	_____	
2. Subtract line 1b from line 1a . . . . .	2.	_____	
3. Multiply line 2 by 92.35% (.9235) . . . . .	3.	_____	
4. Multiply line 3 by 2.9% (.029) . . . . .	4.	_____	_____
5. Social security tax maximum income . . . . .	5.	<b>\$110,100</b>	
6. Enter your expected wages (if subject to social security tax or the 6.2% portion of tier 1 railroad retirement tax) . . . . .	6.	_____	
7. Subtract line 6 from line 5 . . . . .	7.	_____	
<b>Note.</b> If line 7 is zero or less, enter -0- on line 9 and skip to line 10			
8. Enter the <b>smaller</b> of line 3 or line 7 . . . . .	8.	_____	
9. Multiply line 8 by 12.4% (.124) . . . . .	9.	_____	
10. Add lines 4 and 9. Enter the result here and on line 11 of your 2012 Estimated Tax Worksheet . . . . .	10.	_____	_____
11. Multiply line 10 by 50% (.50) This is your expected deduction for self-employment tax on Form 1040, line 27. Subtract this amount when figuring your expected AGI on line 1 of your 2012 Estimated Tax Worksheet . . . . .	11.	_____	_____

\* Your net profit from self-employment is found on Schedule C (Form 1040), line 31; Schedule F (Form 1040), line 34; Schedule K-1 (Form 1065), box 14, code A; and Schedule K-1 (Form 1065-B), box 9, code J1.



## 2012 Tax Rate Schedules

**Caution.** Do not use these Tax Rate Schedules to figure your 2011 taxes. Use only to figure your 2012 estimated taxes.

<b>Schedule X—Use if your 2012 filing status is Single</b>				<b>Schedule Z—Use if your 2012 filing status is Head of household</b>			
<b>If line 5 is:</b>		<b>The tax is:</b>		<b>If line 5 is:</b>		<b>The tax is:</b>	
<i>Over—</i>	<i>But not over—</i>		<i>of the amount over—</i>	<i>Over—</i>	<i>But not over—</i>		<i>of the amount over—</i>
\$0	\$8,700	----- 10%	<b>\$0</b>	\$0	\$12,400	----- 10%	<b>\$0</b>
8,700	35,350	<b>\$870.00 + 15%</b>	<b>8,700</b>	12,400	47,350	<b>\$1,240.00 + 15%</b>	<b>12,400</b>
35,350	85,650	<b>4,867.50 + 25%</b>	<b>35,350</b>	47,350	122,300	<b>6,482.50 + 25%</b>	<b>47,350</b>
85,650	178,650	<b>17,442.50 + 28%</b>	<b>85,650</b>	122,300	198,050	<b>25,220.00 + 28%</b>	<b>122,300</b>
178,650	388,350	<b>43,482.50 + 33%</b>	<b>178,650</b>	198,050	388,350	<b>46,430.00 + 33%</b>	<b>198,050</b>
388,350	-----	<b>112,683.50 + 35%</b>	<b>388,350</b>	388,350	-----	<b>109,229.00 + 35%</b>	<b>388,350</b>
<b>Schedule Y-1— Use if your 2012 filing status is Married filing jointly or Qualifying widow(er)</b>				<b>Schedule Y-2—Use if your 2012 filing status is Married filing separately</b>			
<b>If line 5 is:</b>		<b>The tax is:</b>		<b>If line 5 is:</b>		<b>The tax is:</b>	
<i>Over—</i>	<i>But not over—</i>		<i>of the amount over—</i>	<i>Over—</i>	<i>But not over—</i>		<i>of the amount over—</i>
\$0	\$17,400	----- 10%	<b>\$0</b>	\$0	\$8,700	----- 10%	<b>\$0</b>
17,400	70,700	<b>\$1,740.00 + 15%</b>	<b>17,400</b>	8,700	35,350	<b>\$870.00 + 15%</b>	<b>8,700</b>
70,700	142,700	<b>9,735.00 + 25%</b>	<b>70,700</b>	35,350	71,350	<b>4,867.50 + 25%</b>	<b>35,350</b>
142,700	217,450	<b>27,735.00 + 28%</b>	<b>142,700</b>	71,350	108,725	<b>13,867.50 + 28%</b>	<b>71,350</b>
217,450	388,350	<b>48,665.00 + 33%</b>	<b>217,450</b>	108,725	194,175	<b>24,332.50 + 33%</b>	<b>108,725</b>
388,350	-----	<b>105,062.00 + 35%</b>	<b>388,350</b>	194,175	-----	<b>52,531.00 + 35%</b>	<b>194,175</b>

### Privacy Act and Paperwork Reduction Act Notice.

We ask for this information to carry out the tax laws of the United States. We need it to figure and collect the right amount of tax. Our legal right to ask for this information is Internal Revenue Code section 6654, which requires that you pay your taxes in a specified manner to avoid being penalized. Additionally, sections 6001, 6011, and 6012(a) and their regulations require you to file a return or statement for any tax for which you are liable; section 6109 requires you to provide your identifying number. Failure to provide this information, or providing false or fraudulent information, may subject you to penalties.

You are 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 its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as stated in Code section 6103.

We may disclose the information to the Department of Justice for civil and criminal litigation and to other federal agencies, as provided by law. We may disclose it to

cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out 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.

If you do not file a return, do not give the information asked for, or give fraudulent information, you may be charged penalties and be subject to criminal prosecution.

Please keep this notice with your records. It may help you if we ask you for other information. If you have any questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this package simpler, we would be happy to hear from you. See the instructions for your income tax return.

**2012 Estimated Tax Worksheet**

Keep for Your Records



<b>1</b>	Adjusted gross income you expect in 2012 (see instructions)		<b>1</b>	
<b>2</b>	<ul style="list-style-type: none"> <li>• If you plan to itemize deductions, enter the estimated total of your itemized deductions.</li> <li>• If you do not plan to itemize deductions, enter your standard deduction.</li> </ul>	}	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1.		<b>3</b>	
<b>4</b>	Exemptions. Multiply \$3,800 by the number of personal exemptions		<b>4</b>	
<b>5</b>	Subtract line 4 from line 3.		<b>5</b>	
<b>6</b>	<b>Tax.</b> Figure your tax on the amount on line 5 by using the <b>2012 Tax Rate Schedules</b> . <b>Caution:</b> If you will have qualified dividends or a net capital gain, or expect to exclude or deduct foreign earned income or housing, see chapter 2 of Pub. 505 to figure the tax		<b>6</b>	
<b>7</b>	Alternative minimum tax from <b>Form 6251</b>		<b>7</b>	
<b>8</b>	Add lines 6 and 7. Add to this amount any other taxes you expect to include in the total on Form 1040, line 44		<b>8</b>	
<b>9</b>	Credits (see instructions). <b>Do not</b> include any income tax withholding on this line		<b>9</b>	
<b>10</b>	Subtract line 9 from line 8. If zero or less, enter -0-		<b>10</b>	
<b>11</b>	Self-employment tax (see instructions)		<b>11</b>	
<b>12</b>	Other taxes (see instructions)		<b>12</b>	
<b>13a</b>	Add lines 10 through 12		<b>13a</b>	
<b>b</b>	Earned income credit, additional child tax credit, fuel tax credit, refundable American opportunity credit, and refundable credits from <b>Forms 8801</b> and <b>8885</b> .		<b>13b</b>	
<b>c</b>	<b>Total 2012 estimated tax.</b> Subtract line 13b from line 13a. If zero or less, enter -0- ▶		<b>13c</b>	
<b>14a</b>	Multiply line 13c by 90% (66 <sup>2</sup> / <sub>3</sub> % for farmers and fishermen)	<b>14a</b>		
<b>b</b>	Required annual payment based on prior year's tax (see instructions)	<b>14b</b>		
<b>c</b>	<b>Required annual payment to avoid a penalty.</b> Enter the <b>smaller</b> of line 14a or 14b ▶		<b>14c</b>	
	<b>Caution:</b> Generally, if you do not prepay (through income tax withholding and estimated tax payments) at least the amount on line 14c, you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimate on line 13c is as accurate as possible. Even if you pay the required annual payment, you may still owe tax when you file your return. If you prefer, you can pay the amount shown on line 13c. For details, see chapter 2 of Pub. 505.			
<b>15</b>	Income tax withheld and estimated to be withheld during 2012 (including income tax withholding on pensions, annuities, certain deferred income, etc.)		<b>15</b>	
<b>16a</b>	Subtract line 15 from line 14c	<b>16a</b>		
	Is the result zero or less?			
	<input type="checkbox"/> <b>Yes.</b> Stop here. You are not required to make estimated tax payments.			
	<input type="checkbox"/> <b>No.</b> Go to line 16b.			
<b>b</b>	Subtract line 15 from line 13c	<b>16b</b>		
	Is the result less than \$1,000?			
	<input type="checkbox"/> <b>Yes.</b> Stop here. You are not required to make estimated tax payments.			
	<input type="checkbox"/> <b>No.</b> Go to line 17 to figure your required payment.			
<b>17</b>	If the first payment you are required to make is due April 17, 2012, enter 1/4 of line 16a (minus any 2011 overpayment that you are applying to this installment) here, and on your estimated tax payment voucher(s) if you are paying by check or money order.		<b>17</b>	

**Intentionally Left Blank**

**Record of Estimated Tax Payments** (Farmers, fishermen, and fiscal year taxpayers, see page 3 for payment due dates.)

Keep for Your Records



Payment number	Payment due date	(a) Amount due		(b) Date paid	(c) Check or money order number, or credit or debit card confirmation number	(d) Amount paid (do not include any convenience fee)*		(e) 2011 overpayment credit applied		(f) Total amount paid and credited (add (d) and (e))
1	4/17/2012									
2	6/15/2012									
3	9/17/2012									
4	1/15/2013**									
Total . . . . . ▶										

\* You can deduct the convenience fee charged by the service provider in 2012 as a miscellaneous itemized deduction (subject to the 2%-of-AGI limit) on your 2012 income tax return.

\*\* You do not have to make this payment if you file your 2012 tax return by January 31, 2013, and pay the entire balance due with your return.

Tear off here

Form **1040-ES**  
Department of the Treasury  
Internal Revenue Service

**2012 Estimated Tax**

**Payment Voucher 4**

OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to **“United States Treasury.”** Write your social security number and “2012 Form 1040-ES” on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

**Calendar year – Due Jan. 15, 2013**

Amount of estimated tax you are paying by check or money order.	Dollars	Cents

Print or type	Your first name and initial	Your last name	Your social security number
	If joint payment, complete for spouse		
	Spouse's first name and initial	Spouse's last name	Spouse's social security number
	Address (number, street, and apt. no.)		
	City, state, and ZIP code. (If a foreign address, enter city, province or state, postal code, and country.)		

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

**Intentionally Left Blank**

# 2012 Estimated Tax

**Payment Voucher 3**

OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to **"United States Treasury."** Write your social security number and "2012 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

<b>Calendar year—Due Sept. 17, 2012</b>		
Amount of estimated tax you are paying		
by check or money order.	Dollars	Cents

<b>Print or type</b>	Your first name and initial	Your last name	Your social security number
	If joint payment, complete for spouse		
	Spouse's first name and initial	Spouse's last name	Spouse's social security number
	Address (number, street, and apt. no.)		
	City, state, and ZIP code. (If a foreign address, enter city, province or state, postal code, and country.)		

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

Tear off here

# 2012 Estimated Tax

**Payment Voucher 2**

OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to **"United States Treasury."** Write your social security number and "2012 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

<b>Calendar year—Due June 15, 2012</b>		
Amount of estimated tax you are paying		
by check or money order.	Dollars	Cents

<b>Print or type</b>	Your first name and initial	Your last name	Your social security number
	If joint payment, complete for spouse		
	Spouse's first name and initial	Spouse's last name	Spouse's social security number
	Address (number, street, and apt. no.)		
	City, state, and ZIP code. (If a foreign address, enter city, province or state, postal code, and country.)		

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

Tear off here

# 2012 Estimated Tax

**Payment Voucher 1**

OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to **"United States Treasury."** Write your social security number and "2012 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

<b>Calendar year—Due April 17, 2012</b>		
Amount of estimated tax you are paying		
by check or money order.	Dollars	Cents

<b>Print or type</b>	Your first name and initial	Your last name	Your social security number
	If joint payment, complete for spouse		
	Spouse's first name and initial	Spouse's last name	Spouse's social security number
	Address (number, street, and apt. no.)		
	City, state, and ZIP code. (If a foreign address, enter city, province or state, postal code, and country.)		

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

**Intentionally Left Blank**