

Adjustment Schedule for Household Employment Taxes

Complete line 1 for each household employee for whom you paid social security and Medicare taxes for any of the first three quarters of 1994, **but do not include employees to whom you paid wages of \$1,000 or more during 1994.**

(If you need more space, attach a separate sheet.)

1	(a) Name and social security number of household employee	(b) Total 1994 social security wages (box 3 of Form W-2)	(c) Quarter wages were paid	Wages for which you are claiming— (complete only one column for each employee)			
				(d) BOTH employer's and employee's share (employee's written consent required for withheld amounts not repaid to employee)		(e) ONLY employer's share	
		\$	1st Quarter	\$		\$	
	- -		2nd Quarter	\$		\$	
			3rd Quarter	\$		\$	
		\$	1st Quarter	\$		\$	
	- -		2nd Quarter	\$		\$	
			3rd Quarter	\$		\$	
		\$	1st Quarter	\$		\$	
	- -		2nd Quarter	\$		\$	
			3rd Quarter	\$		\$	
2	Totals		2	\$		\$	
3	Tax rate		3	×	.153	×	.0765
4	Multiply line 2 by line 3.		4	\$		\$	
5	Total social security and Medicare tax adjustment. Add columns (d) and (e) of line 4 and enter the total here		5	\$		\$	
6	Amount included in line 5 that was claimed as a credit on Form 942		6	\$		\$	
7	Subtract line 6 from line 5 and enter the result here Also enter this amount on Form 843, line 2.		7	\$		\$	

Employer Certification

I certify that for each employee for whom an entry is made in **column (d)**: (1) I have not withheld social security and Medicare taxes from the employee's pay, (2) I have returned to the employee any social security and Medicare taxes withheld from the employee's pay, or (3) I have obtained the employee's written consent to claim a refund on the employee's behalf of the social security and Medicare taxes withheld from the employee's pay. I also certify that for each employee for whom an entry is made in **column (e)**, either the employee would not provide written consent or I was unable to locate the employee.