



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

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Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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Additional Medicare Tax
 If any line does not apply to you, leave it blank. See separate instructions.
 Attach to Form 1040, 1040-SR, 1040-NR, or 1040-SS.
 Go to www.irs.gov/Form8959 for instructions and the latest information.

Your social security number

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1		
2	Unreported tips from Form 4137, line 6	2		
3	Wages from Form 8919, line 6	3		
4	Add lines 1 through 3	4		
5	Enter the following amount for your filing status:	5		
	Married filing jointly \$250,000			
	Married filing separately \$125,000			
	Single, Head of household, or Qualifying surviving spouse \$200,000			
6	Subtract line 5 from line 4. If zero or less, enter -0-	6		
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		

Part II Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

8	RRTA compensation and tips from Form(s) W-2, box 14a (see instructions)	8		
9	Enter the following amount for your filing status:	9		
	Married filing jointly \$250,000			
	Married filing separately \$125,000			
	Single, Head of household, or Qualifying surviving spouse \$200,000			
10	Subtract line 9 from line 8. If zero or less, enter -0-	10		
11	Additional Medicare Tax on RRTA compensation. Multiply line 10 by 0.9% (0.009). Enter here and go to Part III	11		

Part III Total Additional Medicare Tax on Medicare Wages and RRTA Compensation

12	Add lines 7 and 11. Also enter this amount on Schedule 2 (Form 1040), line 17b, or Form 1040-SS, Part I, line 5b. Go to Part IV	12		
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Part IV Additional Medicare Tax on Self-Employment Income

13	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0-	13		
14	Enter the following amount for your filing status:	14		
	Married filing jointly \$250,000			
	Married filing separately \$125,000			
	Single, Head of household, or Qualifying surviving spouse \$200,000			
15	Enter the amount from line 4	15		
16	Subtract line 15 from line 14. If zero or less, enter -0-	16		
17	Subtract line 16 from line 13. If zero or less, enter -0-	17		
18	Additional Medicare Tax on self-employment income. Multiply line 17 by 0.9% (0.009). Enter here and on Schedule 2 (Form 1040), line 11, or Form 1040-SS, Part I, line 5a. Go to Part V	18		

Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19		
20	Enter the amount from line 1	20		
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21		
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		
23	Additional Medicare Tax withholding on RRTA compensation from Form W-2, box 14a (see instructions)	23		
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c, or Form 1040-SS, Part I, line 11a	24		

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