

Additional Medicare Tax

▶ If any line does not apply to you, leave it blank. See separate instructions.
 ▶ Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.
 ▶ Information about Form 8959 and its instructions is at www.irs.gov/form8959.

Your social security number

Part I Additional Medicare Tax on Medicare Wages

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|----------|---|----------|--|--|
| 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: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000 | 5 | | |
| 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% (.009). Enter here and go to Part II | 7 | | |

Part II Additional Medicare Tax on Self-Employment Income

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|-----------|---|-----------|--|--|
| 8 | Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.) | 8 | | |
| 9 | Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000 | 9 | | |
| 10 | Enter the amount from line 4 | 10 | | |
| 11 | Subtract line 10 from line 9. If zero or less, enter -0- | 11 | | |
| 12 | Subtract line 11 from line 8. If zero or less, enter -0- | 12 | | |
| 13 | Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (.009). Enter here and go to Part III | 13 | | |

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

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|-----------|---|-----------|--|--|
| 14 | Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions) | 14 | | |
| 15 | Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000 | 15 | | |
| 16 | Subtract line 15 from line 14. If zero or less, enter -0- | 16 | | |
| 17 | Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (.009). Enter here and go to Part IV | 17 | | |

Part IV Total Additional Medicare Tax

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|-----------|--|-----------|--|--|
| 18 | Add lines 7, 13, and 17. Also include this amount on Form 1040, line 62, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V | 18 | | |
|-----------|--|-----------|--|--|

Part V Withholding Reconciliation

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|-----------|--|-----------|--|--|
| 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% (.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 railroad retirement (RRTA) compensation from Form W-2, box 14 (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, line 64 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) | 24 | | |