

Form <b>8846</b>	<b>Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips</b>	OMB No. 1545-0123
Department of the Treasury Internal Revenue Service	<p>► <b>Attach to your tax return.</b></p> <p>► <b>Go to <a href="http://www.irs.gov/Form8846">www.irs.gov/Form8846</a> for the latest information.</b></p>	<p><b>2020</b></p> <p>Attachment Sequence No. <b>846</b></p>
Name(s) shown on return		Identifying number

**Note:** Claim this credit **only** for employer social security and Medicare taxes paid by a food or beverage establishment where tipping is customary for providing food or beverages. See the instructions for line 1.

<b>1</b>	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions) . . . . .	<b>1</b>	
<b>2</b>	Tips not subject to the credit provisions (see instructions) . . . . .	<b>2</b>	
<b>3</b>	Creditable tips. Subtract line 2 from line 1 . . . . .	<b>3</b>	
<b>4</b>	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded \$137,700, see instructions and check here . . . . . ► <input type="checkbox"/>	<b>4</b>	
<b>5</b>	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations . . . . .	<b>5</b>	
<b>6</b>	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f . . . . .	<b>6</b>	