

# Additional Medicare Tax

Department of the Treasury  
Internal Revenue Service

- ▶ 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](http://www.irs.gov/form8959).

Name(s) shown on return

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: 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% (0.009). Enter here and go to Part II . . . . .			7	

## Part II Additional Medicare Tax on Self-Employment Income

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% (0.009). Enter here and go to Part III . . . . .			13	

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

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% (0.009). Enter here and go to Part IV . . . . .			17	

## Part IV Total Additional Medicare Tax

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	
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## 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 railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions) . . . . .			23	
24 <b>Total Additional Medicare Tax withholding.</b> 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	

For Paperwork Reduction Act Notice, see your tax return instructions.