

# 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.**  
 ▶ **Go to [www.irs.gov/Form8959](http://www.irs.gov/Form8959) for instructions and the latest information.**

Name(s) shown on return	Your social security number
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**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 . . . . .	<b>1</b>			
2 Unreported tips from Form 4137, line 6 . . . . .	<b>2</b>			
3 Wages from Form 8919, line 6 . . . . .	<b>3</b>			
4 Add lines 1 through 3 . . . . .	<b>4</b>			
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	<b>5</b>			
6 Subtract line 5 from line 4. If zero or less, enter -0- . . . . .			<b>6</b>	
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II . . . . .			<b>7</b>	

**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.) . . . . .	<b>8</b>			
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	<b>9</b>			
10 Enter the amount from line 4 . . . . .	<b>10</b>			
11 Subtract line 10 from line 9. If zero or less, enter -0- . . . . .	<b>11</b>			
12 Subtract line 11 from line 8. If zero or less, enter -0- . . . . .			<b>12</b>	
13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III . . . . .			<b>13</b>	

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

14 Railroad retirement (RTTA) compensation and tips from Form(s) W-2, box 14 (see instructions) . . . . .	<b>14</b>			
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	<b>15</b>			
16 Subtract line 15 from line 14. If zero or less, enter -0- . . . . .			<b>16</b>	
17 Additional Medicare Tax on railroad retirement (RTTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV . . . . .			<b>17</b>	

**Part IV Total Additional Medicare Tax**

18 Add lines 7, 13, and 17. Also include this amount on Schedule 4 (Form 1040), line 62 (check box a) (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions), and go to Part V . . . . .			<b>18</b>	
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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 . . . . .	<b>19</b>			
20 Enter the amount from line 1 . . . . .	<b>20</b>			
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages . . . . .	<b>21</b>			
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages . . . . .			<b>22</b>	
23 Additional Medicare Tax withholding on railroad retirement (RTTA) compensation from Form W-2, box 14 (see instructions) . . . . .			<b>23</b>	
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 16 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) . . . . .			<b>24</b>	