

## Additional Medicare Tax

**2021**

Attachment  
 Sequence No. **71**

- ▶ If any line does not apply to you, leave it blank. See separate instructions.
- ▶ Attach to Form 1040, 1040-SR, 1040-NR, 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

### 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), Part I, line 6. If you had a loss, enter -0- (Form 1040-PR or 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 (RRTA) Compensation

14 Railroad retirement (RRTA) 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 (RRTA) 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 2 (Form 1040), line 11 (Form 1040-PR or 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 (RRTA) 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, 1040-SR, or 1040-NR, line 25c (Form 1040-PR, or 1040-SS filers, see instructions) . . . . .				<b>24</b>

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