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Form **4137**

Department of the Treasury
Internal Revenue Service (99)

Social Security and Medicare Tax on Unreported Tip Income

▶ **Information about Form 4137 and its instructions is at *www.irs.gov/form4137*.**

▶ **Attach to Form 1040, Form 1040NR, Form 1040NR-EZ, Form 1040-SS, or Form 1040-PR.**

OMB No. 1545-0074

2014

Attachment Sequence No. **24**

Name of person who received tips. If married, complete a separate Form 4137 for each spouse with unreported tips.

Social security number

1	**(a)** Name of employer to whom you were required to, but did not report all your tips (see instructions)	**(b)** Employer identification number (see instructions)	**(c)** Total cash and charge tips you received (including unreported tips) (see instructions)	**(d)** Total cash and charge tips you reported to your employer
A				
B				
C				
D				
E				

2	Total cash and charge tips you **received** in 2014. Add the amounts from line 1, column (c)	2		
3	Total cash and charge tips you **reported** to your employer(s) in 2014. Add the amounts from line 1, column (d)		3	
4	Subtract line 3 from line 2. This amount is income you **must** include in the total on Form 1040, line 7; Form 1040NR, line 8; or Form 1040NR-EZ, line 3		4	
5	Cash and charge tips you received but did not report to your employer because the total was less than $20 in a calendar month (see instructions)		5	
6	Unreported tips subject to Medicare tax. Subtract line 5 from line 4		6	
7	Maximum amount of wages (including tips) subject to social security tax	7		
8	Total social security wages and social security tips (total of boxes 3 and 7 shown on your Form(s) W-2) and railroad retirement (RRTA) compensation (subject to 6.2% rate) (see instructions)	8		
9	Subtract line 8 from line 7. If line 8 is more than line 7, enter -0-		9	
10	Unreported tips subject to social security tax. Enter the **smaller** of line 6 or line 9. If you received tips as a federal, state, or local government employee (see instructions)		10	
11	Multiply line 10 by .062 (social security tax rate)		11	
12	Multiply line 6 by .0145 (Medicare tax rate).		12	
13	Add lines 11 and 12. Enter the result here and on Form 1040, line 58; Form 1040NR, line 56; or Form 1040NR-EZ, line 16 (Form 1040-SS and 1040-PR filers, see instructions.)		13	