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Form **4137**	Social Security and Medicare Tax on Unreported Tip Income	OMB No. 1545-0074

Form **4137**

Department of the Treasury
Internal Revenue Service (99)

Social Security and Medicare Tax
on Unreported Tip Income

► Go to *www.irs.gov/Form4137* for the latest information.

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

OMB No. 1545-0074

2019

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 didn't 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 2019. Add the amounts from line 1, column (c)	**2**	
3	Total cash and charge tips you **reported** to your employer(s) in 2019. 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 or Form 1040-SR, line 1; Form 1040-NR, line 8; or Form 1040-NR-EZ, line 3	**4**	
5	Cash and charge tips you received but didn't 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 0.062 (social security tax rate)	**11**	
12	Multiply line 6 by 0.0145 (Medicare tax rate)	**12**	
13	Add lines 11 and 12. Enter the result here and on Schedule 2 (Form 1040 or 1040-SR), line 5; Form 1040-NR, line 56; or Form 1040-NR-EZ, line 16 (Forms 1040-SS and 1040-PR filers, see instructions.)	**13**	