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Form **8959**

Department of the Treasury
Internal Revenue Service

# 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.
▶ Information about Form 8959 and its instructions is at *www.irs.gov/form8959.*

OMB No. 1545-0074

**2016**

Attachment Sequence No. **71**

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:<br>Married filing jointly . . . $250,000<br>Married filing separately . . . $125,000<br>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:<br>Married filing jointly . . . $250,000<br>Married filing separately . . . $125,000<br>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:<br>Married filing jointly . . . $250,000<br>Married filing separately . . . $125,000<br>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 | |

## 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 | **Total Additional Medicare Tax withholding.** 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.**

Cat. No. 59475X

Form **8959** (2016)