

**Additional Medicare Tax**

▶ 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 . . . . .	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: Married filing jointly . . . . . \$250,000 Married filing separately . . . . . \$125,000 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), Part I, line 6. If you had a loss, enter -0- (Form 1040-PR or 1040-SS filers, see instructions.) . . . . .	8		
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	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: Married filing jointly . . . . . \$250,000 Married filing separately . . . . . \$125,000 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 Schedule 2 (Form 1040), line 8 (check box a) (Form 1040-PR or 1040-SS filers, see instructions), and go to Part V . . . . .	18		
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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 . . . . .	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	<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) . . . . .	24		