

Form **8846**Department of the Treasury
Internal Revenue Service**Credit for Employer Social Security and Medicare Taxes
Paid on Certain Employee Tips**▶ **Attach to your tax return.**▶ **Information about Form 8846 and its instructions is at www.irs.gov/form8846.**

OMB No. 1545-1414

2013Attachment
Sequence No. **98**

Name(s) shown on return

Identifying number

Note. Claim this credit **only** for employer social security and Medicare taxes paid by a food or beverage establishment where tipping is customary for providing food or beverages. See the instructions for line 1.

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1		
2	Tips not subject to the credit provisions (see instructions)	2		
3	Creditable tips. Subtract line 2 from line 1	3		
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$113,700, see instructions and check here ▶ <input type="checkbox"/>	4		
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5		
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 4f	6		

For Paperwork Reduction Act Notice, see instructions.

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