

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, 1040-SR, 1040-NR, or 1040-SS.

Go to www.irs.gov/Form8959 for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment

Name(s) shown on return

NOTE: Addn Medicare is on EARNED Income, eg. wages and tips, SE.

Attachment Sequence No. 71

Your social security number

Par	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	
2	<u>Unreported tips from Form 4137</u> , line 6	
3	Wages from Form 8919, line 6	
4	Add lines 1 through 3	
5	Enter the following amount for your filing status:	
Different	Married filing jointly	
om NIIT	Married filing separately \$125,000	
	Single, Head of household, or Qualifying surviving spouse \$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	
	Part II	. 7
Part		
8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you	
•	had a loss, enter -0	
9	Enter the following amount for your filing status:	
	Married filing jointly	
	Married filing separately	
10	Enter the amount from line 4	_
11	Subtract line 10 from line 9. If zero or less, enter -0	
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 a	
13	go to Part III	
Part		. ,
14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14	
	(see instructions)	
15	Enter the following amount for your filing status:	
15.	Married filing jointly	
fferent	Married filing separately \$125,000	
om NIIT	Single, Head of household, or Qualifying surviving spouse \$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% (0.00	
	Enter here and go to Part IV	. 17
Part		
18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-	
Dow	filers, see instructions), and go to Part V	. 18
Part		
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	
20	Enter the amount from line 1	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax	
21	withholding on Medicare wages	
22	Subtract line 21 from line 19. If zero or less, enter -0 This is your Additional Medicare T	-av
22	withholding on Medicare wages	
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, b	
23	14 (see instructions)	
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount w	
27	federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS file	
	see instructions)	