

Form **8846**

**Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips**

OMB No. 1545-1414

Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return.**

**2013**

Attachment  
Sequence No. **98**

▶ **Information about Form 8846 and its instructions is at [www.irs.gov/form8846](http://www.irs.gov/form8846).**

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.

|          |   |          |  |
|----------|---|----------|--|
| <b>1</b> | Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions) . . . . .                      | <b>1</b> |  |
| <b>2</b> | Tips not subject to the credit provisions (see instructions) . . . . .  | <b>2</b> |  |
| <b>3</b> | Creditable tips. Subtract line 2 from line 1 . . . . .  | <b>3</b> |  |
| <b>4</b> | 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"/> | <b>4</b> |  |
| <b>5</b> | Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations . . . . .   | <b>5</b> |  |
| <b>6</b> | 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 . . . . .                                    | <b>6</b> |  |

**For Paperwork Reduction Act Notice, see instructions.**

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