

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](http://www.irs.gov/form8846).

OMB No. 1545-1414

**2013**Attachment  
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.

<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.

Cat. No. 16148Z

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