

**2007 Form 8919**  
**Uncollected Social Security and Medicare Tax on Wages**

**Purpose:** This is the first circulated draft of the 2007 Form 8919, Uncollected Social Security and Medicare Tax on Wages for your review and comments.

**TPCC Meeting:** None, but may be arranged if requested.

**Other Products:** Circulations of draft tax forms, instructions, notices, and publications are posted at: [http://taxforms.web.irs.gov/draft\\_products.html](http://taxforms.web.irs.gov/draft_products.html)

**Comments:** Please email, fax, call, or mail any comments by **June 6, 2007**.

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**DATE:** May 9, 2007

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**New Form 8919**

This is a new form for use by individuals whose employment status is in dispute or who have been determined to be employees by the IRS to figure their share of the social security and Medicare tax on the income that has been determined to be wages. Prior to this, individuals had to alter Form 4137, Social Security and Medicare Tax on Unreported Tip Income, in order to use it to figure the tax. The new form was created at the request of SBSE HQ Specialty Programs/Employment Tax Policy based on the results of an audit of Form 4137 by Treasury Inspector General for Tax Administration (TIGTA). TIGTA concluded that creating a specific form and instructions for these individuals would decrease their burden and allow them to file electronically.

**Uncollected Social Security and Medicare Tax on Wages**

▶ Attach to Form 1040, Form 1040NR, Form 1040NR-EZ, Form 1040-SS, or Form 1040-PR.

Name of person who must file this form. If married, complete a separate Form 8919 for each spouse who must file this form. Social security number

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- Who must file.** You must file Form 8919 if:
- You performed services for a firm,
  - The firm did not withhold your share of social security and Medicare taxes from your pay, and
  - One or more of the reasons listed below under *Reason codes* apply to you.

**Reason codes:** For each firm listed below, enter the applicable reason code(s) for filing this form in column (c).

- A** I filed Form SS-8 and received a determination letter stating that I am an employee of this firm.
- B** I was designated as a "section 530 employee" by my employer or by the IRS prior to January 1, 1997.
- C** I received other correspondence from the IRS that indicates I am an employee.
- D** I was previously treated as an employee by this firm.
- E** My co-workers in substantially the same position as I am are treated as employees.
- F** My co-workers filed Form SS-8 for this firm and received a determination that they were employees.
- G** I filed Form SS-8 with the IRS and have not received a reply.
- H** My firm has the right to direct and control my work, determines the work to be done, and determines how it is to be done.

(a) Name of firm	(b) Firm's federal identification number <small>(see instructions)</small>	(c) Enter reason code(s) from above	(d) Date IRS determination or correspondence was received <small>(MM/DD/YYYY)</small>	(e) Check if Form 1099-MISC was received	(f) Total wages received with no social security or Medicare tax withholding
1				<input type="checkbox"/>	
2				<input type="checkbox"/>	
3				<input type="checkbox"/>	
4				<input type="checkbox"/>	
5				<input type="checkbox"/>	
<b>6 Total wages.</b> Combine lines 1 through 5 in column (f). Enter here and include on Form 1040, line 7, Form 1040NR, line 8, or Form 1040NR-EZ, line 3 . . . . .					<b>6</b>
7	Maximum amount of wages subject to social security tax . . . . .		<b>7</b>	97,500	00
8	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) from employers who treated you as an employee and who withheld social security and Medicare taxes or railroad retirement (tier 1) compensation, and unreported tips subject to social security tax from Form 4137, line 10 . . . . .		<b>8</b>		
9	Subtract line 8 from line 7. If line 8 is more than line 7, enter -0- here and on line 10 . . . . .				<b>9</b>
10	Wages subject to social security tax. Enter the smaller of line 6 or line 9 . . . . .				<b>10</b>
11	Multiply line 10 by .062 . . . . .				<b>11</b>
12	Multiply line 6 by .0145 . . . . .				<b>12</b>
13	Add lines 11 and 12. Enter here and on Form 1040, line 59, Form 1040NR, line 54, or Form 1040NR-EZ, line 16 . . . . . ▶				<b>13</b>

## General Instructions

**Purpose of form.** Use Form 8919 to figure and pay your share of the social security and Medicare taxes if you are an employee and your share of social security and Medicare taxes was not withheld from your wages and reported on Form W-2, Wage and Tax Statement, by your employer.



*Do not use this form if you are self-employed. Instead, use Schedule C (Form 1040), Profit or Loss From Business, or Schedule C-EZ (Form 1040), Net Profit From Business, to report the income. And, use Schedule SE (Form 1040), Self-Employment Tax, to figure the tax on net earnings from self-employment.*

**Firm.** For purposes of this form, the term “firm” means any individual, business enterprise, organization, state, or other entity for which you performed services. This firm may or may not have paid you directly for these services.

**Form SS-8, Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding.** This form is used to request a determination of a worker’s status as an employee. See the form instructions for information on completing the form.

**Section 530 employee.** A section 530 employee is one who was determined to be an employee by the IRS prior to January 1, 1997, but whose employer has been granted relief from payment of employment taxes under Section 530 of the Revenue Act of 1978.

## Specific Instructions

**Lines 1 through 5.** Complete a separate line for each firm. If you worked for more than 5 firms in 2007, attach a statement that contains all the information (in a similar format) as required on Form 8919, lines 1 through 5, or attach additional Form(s) 8919 with lines 1 through 5 completed. Complete lines 6 through 13 on only one Form 8919. The line 6 amount on that Form 8919 should be the combined totals of all lines 1 through 5 of all your Forms 8919 and attached statement.

**Column (a).** Enter the name of the firm for which you worked. If you received a Form 1099-MISC from the firm, enter the firm’s name exactly as it is entered on Form 1099-MISC.

**Column (b).** The federal identification number for a firm can be an employer identification number (EIN) or a social security number (SSN) (if the firm is an individual). An EIN is a nine-digit number assigned by the IRS to businesses. Enter an EIN like this: XX-XXXXXXX. Enter an SSN like this: XXX-XX-XXXX. If you received a Form 1099-MISC from the firm, enter the firm’s federal identification number that is entered on Form 1099-MISC. If you do not know the firm’s federal identification number, you can use Form W-9, Request for Taxpayer Identification Number and Certification, to request it from the firm. If you are unable to obtain the number, enter “unknown.”

**Column (c).** Enter the reason code for why you are filing this form. You can enter more than one reason code for a firm.

Use reason code D only if you were previously treated as an employee by the firm and you are performing the same duties in the same manner as you did earlier. If you are uncertain, you should file Form SS-8 to request a determination of your worker status and also enter reason code G for this firm on this form.

Use reason code F only if a co-worker who performs the same duties in the same manner as you received an SS-8 determination that he or she was an employee. This indicates that you may also be an employee. You should file Form SS-8 to request a determination of your worker status and also enter reason code G for this firm on this form.



*If you select reason codes D, E, F, or H as a reason for filing this form and you did not also enter reason code G, you and/or the firm which paid you these funds may be contacted for additional information. Selection of these reason codes is not a guarantee that the IRS will agree with your employment status determination. If the IRS disagrees with your determination to file this form, you may be billed for the additional tax, penalties, and interest resulting from the correct employment status determination. If you are unsure of your employment status, you should file Form SS-8, and enter reason code G on this form.*

**Line 10.** If line 6 includes wages you received for work you did as a federal, state, or local government employee and your pay was subject only to the 1.45% Medicare tax, subtract the amount of those wages from the line 6 amount only for the purpose of comparing lines 6 and 9. Enter “1.45% wages” and the amount you subtracted on the dotted line next to line 10.

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your tax return.

