

**Social Security Benefits Worksheet—Lines 14a and 14b**

Keep for Your Records



- Before you begin:**
- ✓ Complete Form 1040A, lines 16 and 17, if they apply to you.
  - ✓ If you are married filing separately and you **lived apart** from your spouse for all of 2011, enter “D” to the right of the word “benefits” on line 14a. If you do not, you may get a math error notice from the IRS.
  - ✓ Be sure you have read the **Exception**, later, to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.

<p>1. Enter the total amount from <b>box 5</b> of <b>all</b> your <b>Forms SSA-1099</b> and <b>Forms RRB-1099</b>. Also, enter this amount on Form 1040A, line 14a . . . . .</p>	1.		
2. Enter one-half of line 1 . . . . .	2.		
3. Enter the total of the amounts from Form 1040A, lines 7, 8a, 9a, 10, 11b, 12b, and 13 . . . . .	3.		
4. Enter the amount, if any, from Form 1040A, line 8b . . . . .	4.		
5. Add lines 2, 3, and 4 . . . . .	5.		
6. Enter the total of the amounts from Form 1040A, lines 16 and 17 . . . . .	6.		
7. Is the amount on line 6 less than the amount on line 5?			
<input type="checkbox"/> <b>No.</b> None of your social security benefits are taxable. Enter -0- on Form 1040A, line 14b.			
<input type="checkbox"/> <b>Yes.</b> Subtract line 6 from line 5 . . . . .			
8. If you are:			
<ul style="list-style-type: none"> <li>• Married filing jointly, enter \$32,000.</li> <li>• Single, head of household, qualifying widow(er), or married filing separately and you <b>lived apart</b> from your spouse for all of 2011, enter \$25,000.</li> <li>• Married filing separately and you lived with your spouse at any time in 2011, skip lines 8 through 15; multiply line 7 by 85% (.85) and enter the result on line 16. Then go to line 17.</li> </ul>			
} . . . . .			
8.			
9. Is the amount on line 8 less than the amount on line 7?			
<input type="checkbox"/> <b>No.</b> None of your social security benefits are taxable. Enter -0- on Form 1040A, line 14b. If you are married filing separately and you <b>lived apart</b> from your spouse for all of 2011, be sure you entered “D” to the right of the word “benefits” on line 14a.			
<input type="checkbox"/> <b>Yes.</b> Subtract line 8 from line 7 . . . . .			
9.			
10. Enter: \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying widow(er), or married filing separately and you <b>lived apart</b> from your spouse for all of 2011 . . . . .			
10.			
11. Subtract line 10 from line 9. If zero or less, enter -0- . . . . .			
11.			
12. Enter the <b>smaller</b> of line 9 or line 10 . . . . .			
12.			
13. Enter one-half of line 12 . . . . .			
13.			
14. Enter the <b>smaller</b> of line 2 or line 13 . . . . .			
14.			
15. Multiply line 11 by 85% (.85). If line 11 is zero, enter -0- . . . . .			
15.			
16. Add lines 14 and 15 . . . . .			
16.			
17. Multiply line 1 by 85% (.85) . . . . .			
17.			
18. <b>Taxable social security benefits.</b> Enter the <b>smaller</b> of line 16 or line 17. Also enter this amount on Form 1040A, line 14b . . . . .			
18.			



*If any of your benefits are taxable for 2011 and they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Pub. 915 for details.*