

**Worksheet 3. Figure Your Additional Taxable Benefits
(From a Lump-Sum Payment for a Year Before 1994)**

Keep for Your Records 

Enter earlier year _____

1. Enter the total amount from box 5 of ALL your Forms SSA-1099 and RRB-1099 for the earlier year, plus the lump-sum payment for the earlier year received after that year	1. _____
Note. If line 1 is zero or less, skip lines 2 through 13 and enter -0- on line 14. Otherwise, go to line 2.	
2. Multiply line 1 by 50% (0.50)	2. _____
3. Enter your adjusted gross income for the earlier year	3. _____
4. Enter the total of any exclusions/adjustments you claimed in the earlier year for:	
• Qualified U.S. savings bond interest (Form 8815)	
• Foreign earned income or housing (Form 2555 or Form 2555-EZ)	
• Certain income of bona fide residents of American Samoa (Form 4563) or Puerto Rico	4. _____
5. Enter any tax-exempt interest received in the earlier year	5. _____
6. Add lines 2 through 5	6. _____
7. Enter your taxable benefits for the earlier year that you previously reported	7. _____
8. Subtract line 7 from line 6	8. _____
9. Enter \$25,000 (\$32,000 if married filing jointly for the earlier year; -0- if married filing separately for the earlier year and you lived with your spouse at any time during the earlier year)	9. _____
10. Is the amount on line 8 more than the amount on line 9?	
No. Skip lines 10 through 13 and enter -0- on line 14.	
Yes. Subtract line 9 from line 8	10. _____
11. Multiply line 10 by 50% (0.50)	11. _____
12. Refigured taxable benefits. Enter the smaller of line 2 or line 11	12. _____
13. Enter your taxable benefits for the earlier year (or as refigured due to a previous lump-sum payment for the year)	13. _____
14. Additional taxable benefits. Subtract line 13 from line 12. Also, enter this amount on Worksheet 4, line 20	14. _____



Don't file an amended return for this earlier year. Complete a separate Worksheet 2 or Worksheet 3 for each earlier year for which you received a lump-sum payment in 2019.