

Social Security Benefits Worksheet—Lines 14a and 14b

Keep for Your Records



Before you begin:

- Exemption from 1042A, lines 14 and 15, if they apply to you.
- If you are married filing separately and you lived apart from your spouse for all of 2011, enter "0" in the right of the word "benefits" on line 14a. If you do not, you may get a refund credit during 2012 for 2011.
- Be sure you have read the **Exception** table, so you can see the worksheet column of a publication for that one of any of your benefits are taxable.

| | | | |
|------------|--|----|--|
| 1. | Enter the total amount from line 7 of all your Forms 55A-8999 and Form 5520-8999. Also, enter the amount on Form 1042A, line 14a | 1 | |
| 2. | Enter one-half of line 1 | 2 | |
| 3. | Enter the total of the amounts from Forms 1042A, lines 7, 8, 9a, 10, 11b, 12b, and 13 | 3 | |
| 4. | Enter the amount, if any, from Form 1042A, line 10 | 4 | |
| 5. | Add lines 2, 3, and 4 | 5 | |
| 6. | Enter the total of the amounts from Forms 1042A, lines 16 and 17 | 6 | |
| 7. | Is the amount on line 6 less than the amount on line 5? | | |
| | <input type="checkbox"/> No. None of your social security benefits are taxable. Enter 0 on Form 1042A, line 14a. | | |
| | <input type="checkbox"/> Yes. Subtract line 6 from line 5 | 7 | |
| 8. | If you are: <ul style="list-style-type: none"> • Married filing jointly, enter \$22,000. • Single, head of household, qualifying widower, or married filing separately and you lived apart from your spouse for all of 2011, enter \$20,000. • Married filing separately and you lived with your spouse at any time in 2011, also from 8 through 10: multiply line 7 by 50% (1/2) and enter the result on line 8. Then go to line 12. | 8 | |
| 9. | Is the amount on line 8 less than the amount on line 7? | | |
| | <input type="checkbox"/> No. None of your social security benefits are taxable. Enter 0 on Form 1042A, line 14a. If you are married filing separately and you lived apart from your spouse for all of 2011, by also you entered "0" in the right of the word "benefits" on line 14a. | | |
| | <input type="checkbox"/> Yes. Subtract line 8 from line 7 | 9 | |
| 10. | Enter \$12,000 if married filing jointly, \$8,000 if single, head of household, qualifying widower, or married filing separately and you lived apart 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 smaller of line 9 or line 11 | 12 | |
| 13. | Enter one-half of line 11 | 13 | |
| 14. | Enter the smaller of line 7 or line 13 | 14 | |
| 15. | Multiply line 14 by 50% (1/2). If line 11 is zero, enter 0 | 15 | |
| 16. | Add lines 12 and 15 | 16 | |
| 17. | Multiply line 6 by 50% (1/2) | 17 | |
| 18. | taxable social security benefits. Enter the smaller of line 16 or line 17, whichever the amount on Form 1042A, line 14b | 18 | |



If any of your benefits are taxable for 2011 and they include a lump-sum benefit payment that has six or fewer years, you may be able to reduce the taxable amount. See Pub. 97 for details.