

IRS Social Security Benefits Worksheet

Personal Information

Full Name: _____

Tax Year: _____

Filing Status: Single Married Filing Jointly Head of Household

Step 1: Enter your total Social Security benefits received for the year

Line 1 – Total Social Security Benefits: _____

Step 2: Enter the amount of benefits that were repaid

Line 2 – Benefits Repaid: _____

Line 3 – Subtract Line 2 from Line 1 (Net Social Security Benefits): _____

Step 3: Add your other income (do not include Social Security)

Line 4 – Adjusted Gross Income (excluding Social Security): _____

Line 5 – Nontaxable Interest (e.g., municipal bonds): _____

Line 6 – Any tax-exempt income: _____

Step 4: Add Lines 4, 5, and 6

Line 7 – Provisional Income: _____

Step 5: Add half of your Social Security benefits (Line 3 ÷ 2)

Line 8 – $\frac{1}{2}$ of Social Security Benefits: _____

Line 9 – Total Provisional Income (Line 7 + Line 8): _____

Step 6: Compare your Provisional Income to IRS base amounts

Single / Head of Household / Qualifying Widow(er): \$25,000

Married Filing Jointly: \$32,000