

# Social Security Benefits Worksheet 2021

## Personal Information

Full Name: \_\_\_\_\_

Tax Year: 2021

Filing Status:  Single  Married Filing Jointly  Head of Household

Qualifying Widow(er)

## Step 1: Social Security Benefits

1. Total Social Security benefits received in 2021 (Box 5 of SSA-1099): \_\_\_\_

2. Any benefits repaid in 2021 (if applicable): \_\_\_\_\_

3. Net Social Security benefits (Line 1 - Line 2): \_\_\_\_\_

## Step 2: Provisional Income Calculation

4. Adjusted Gross Income (excluding Social Security): \_\_\_\_\_

5. Tax-exempt interest (e.g., municipal bond interest): \_\_\_\_\_

6. Add Lines 4 and 5: \_\_\_\_\_

7. Add 50% of Line 3 ( $\frac{1}{2}$  of Social Security benefits): \_\_\_\_\_

8. Total Provisional Income (Line 6 + Line 7): \_\_\_\_\_

## IRS Base Amounts for 2021

- \$25,000 if Single / Head of Household / Qualifying Widow(er)
- \$32,000 if Married Filing Jointly
- \$0 if Married Filing Separately and lived with spouse during the year

## Step 3: Estimate Taxable Social Security Benefits

Use IRS Publication 915 (2021 Worksheet 1) or tax software to calculate:

Taxable Portion of Social Security Benefits (report on Form 1040, Line 6b): \_\_\_\_\_