



Social Security Benefits Worksheet for Lines 6a and 6b (Form 1040)

Personal Information

Full Name: _____

Tax Year: _____

Filing Status: Single Married Filing Jointly Head of Household Qualifying Widow(er)

Step-by-Step Worksheet

1. Enter the total amount from Box 5 of all SSA-1099 forms (Social Security benefits received):

➔ Report this amount on Form 1040, Line 6a

Line 1 Total Social Security Benefits (Line 6a): _____

2. Enter one-half of the amount on Line 1 (50% of Social Security benefits): _____

3. Enter your total other income from Form 1040 (excluding Social Security): _____

4. Enter any tax-exempt interest (e.g., municipal bond interest): _____

5. Add Lines 2, 3, and 4 — This is your provisional income: _____

IRS Base Amounts for 2023 / 2024:

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

6. Use IRS Publication 915 (Worksheet 1) or tax software to calculate the taxable portion of your benefits.

➔ Report this amount on Form 1040, Line 6b

Line 6b – Taxable Social Security Benefits: _____

Notes

