


**Worksheet 2. Figure Your Additional Taxable Benefits
(From a Lump-Sum Payment for a Year After 1993)**

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 20 and enter -0- on line 21. 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:		
• Adoption benefits (Form 8839)		
• Qualified U.S. savings bond interest (Form 8815)		
• Student loan interest (for 2018, Schedule 1 (Form 1040), line 33; for years before 2018, Form 1040 or Form 1040A, page 1)		
• Tuition and fees (for 2018, Schedule 1 (Form 1040), line 34; for years before 2018, Form 1040 or Form 1040A, page 1)		
• Domestic production activities (for 2005 through 2017) (Form 1040, page 1)		
• 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. If, for the earlier year, you were:		
• Married filing jointly, enter \$32,000		
• Single, head of household, qualifying widow(er), married filing separately and you lived apart from your spouse for all of the earlier year, enter \$25,000	9.	_____
Note. If you were married filing separately and you lived with your spouse at any time during the earlier year, skip lines 9 through 16; multiply line 8 by 85% (0.85) and enter the result on line 17. Then, go to line 18.		
10. Is the amount on line 8 more than the amount on line 9?		
No. Skip lines 10 through 20 and enter -0- on line 21.		
Yes. Subtract line 9 from line 8	10.	_____
11. Enter \$12,000 if married filing jointly for the earlier year; \$9,000 if single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of the earlier year	11.	_____
12. Subtract line 11 from line 10. If zero or less, enter -0-	12.	_____
13. Enter the smaller of line 10 or line 11	13.	_____
14. Multiply line 13 by 50% (0.50)	14.	_____
15. Enter the smaller of line 2 or line 14	15.	_____
16. Multiply line 12 by 85% (0.85). If line 12 is zero, enter -0-	16.	_____
17. Add lines 15 and 16	17.	_____
18. Multiply line 1 by 85% (0.85)	18.	_____
19. Refigured taxable benefits. Enter the smaller of line 17 or line 18	19.	_____
20. Enter your taxable benefits for the earlier year (or as refigured due to a previous lump-sum payment for the year)	20.	_____
21. Additional taxable benefits. Subtract line 20 from line 19. Also, enter this amount on Worksheet 4, line 20	21.	_____



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.