

**WORKSHEET 1**  
**Computation of Modified AGI**  
**(For use only by taxpayers who receive social security benefits)**

**Form 8606**

(Keep for your records)

**2019**

Name(s) as shown on return

Tax ID Number

**Filing Status** - Check only one box:

- A.** Married filing jointly
- B.** Single, Head of Household, Qualifying Widow(er), or Married filing separately and ***lived apart*** from your spouse during the ***entire year***
- C.** Married filing separately and ***lived with*** your spouse at ***any time*** during the year

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|--|------------|--|
| <p><b>1.</b> Adjusted gross income (AGI) from Form 1040 or 1040-SR<br/>         (For purposes of this worksheet, figure your AGI without taking into account any social security benefits from Form SSA-1099 or RRB-1099, any deduction for contributions to a traditional IRA, any student loan interest deduction, or any exclusion of interest from savings bonds to be reported on Form 8815.) . . . . .</p>   | <b>1.</b>  |  |
| <b>2.</b> Enter the amount in box 5 of all Forms SSA-1099 and Forms RRB-1099 . . . . .   | <b>2.</b>  |  |
| <b>3.</b> Enter one-half of line 2 . . . . .   | <b>3.</b>  |  |
| <b>4.</b> Enter the amount of any foreign earned income exclusion, foreign housing exclusion, U.S. possessions income exclusion, exclusion of income from Puerto Rico you claimed as a bona fide resident of Puerto Rico, or exclusion of employer-provided adoption benefits . . . . .  | <b>4.</b>  |  |
| <b>5.</b> Enter the amount of any tax-exempt interest reported on Form 1040 or 1040-SR, line 2a . . . . .  | <b>5.</b>  |  |
| <b>6.</b> Add lines 1, 3, 4, and 5 . . . . .   | <b>6.</b>  |  |
| <b>7.</b> Enter the amount listed below for your filing status.<br><ul style="list-style-type: none"> <li>• <b>\$32,000</b> if you checked box <b>A</b> above.</li> <li>• <b>\$25,000</b> if you checked box <b>B</b> above.</li> <li>• <b>\$0</b> if you checked box <b>C</b> above . . . . .</li> </ul>  | <b>7.</b>  |  |
| <b>8.</b> Subtract line 7 from line 6. If zero or less, enter -0- on this line . . . . .   | <b>8.</b>  |  |
| <b>9.</b> If line 8 is zero, skip to line 17, enter -0-, and continue with line 18.<br>If line 8 is more than zero, enter the amount listed below for your filing status.<br><ul style="list-style-type: none"> <li>• <b>\$12,000</b> if you checked box <b>A</b> above.</li> <li>• <b>\$9,000</b> if you checked box <b>B</b> above.</li> <li>• <b>\$0</b> if you checked box <b>C</b> above . . . . .</li> </ul> | <b>9.</b>  |  |
| <b>10.</b> Subtract line 9 from line 8. If zero or less, enter -0- . . . . .   | <b>10.</b> |  |
| <b>11.</b> Enter the smaller of line 8 or line 9 . . . . .   | <b>11.</b> |  |
| <b>12.</b> Enter one-half of line 11 . . . . .   | <b>12.</b> |  |
| <b>13.</b> Enter the smaller of line 3 or line 12 . . . . .  | <b>13.</b> |  |
| <b>14.</b> Multiply line 10 by 0.85. If line 10 is zero, enter -0- . . . . .   | <b>14.</b> |  |
| <b>15.</b> Add lines 13 and 14 . . . . .   | <b>15.</b> |  |
| <b>16.</b> Multiply line 2 by 0.85 . . . . .   | <b>16.</b> |  |
| <b>17. Taxable benefits</b> to be included in modified AGI for traditional IRA deduction purposes.<br>Enter the smaller of line 15 or line 16 . . . . .  | <b>17.</b> |  |
| <b>18.</b> Enter the amount of any employer-provided adoption benefits exclusion and any foreign earned income exclusion and foreign housing exclusion or deduction that you claimed . . . . .   | <b>18.</b> |  |
| <b>19. Modified AGI</b> for determining your reduced traditional IRA deduction - add lines 1, 17, and 18. Enter here and on line 2 of Worksheet 2 next . . . . .   | <b>19.</b> |  |