

**Worksheet to Figure Your Additional Taxable Benefits
(From a Lump-Sum Payment for a Year Before 1994)**

Worksheet 3

(Keep for your records)

2020

Name(s) as shown on return

Tax ID Number

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 13 and enter -0- on line 14. Otherwise, go to line 2.
2. Multiply line 1 by 50% (0.050). **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:
 - Qualified U.S. savings bond interest (Form 8815)
 - 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. Enter \$25,000 (\$32,000 if married filing jointly for the earlier year; \$-0- if married filing separately for the earlier year and you lived with your spouse at any time during the earlier year) **9.** _____
10. Is the amount on line 8 more than the amount on line 9?
 - No.** Skip lines 10 through 13 and enter -0- on line 14.
 - Yes.** Subtract line 9 from line 8 **10.** _____
11. Multiply line 10 by 50% (0.50) **11.** _____
12. **Refigured taxable benefits.** Enter the **smaller** of line 2 or line 11 **12.** _____
13. Enter your taxable benefits for the earlier year (or as refigured due to a previous lump-sum payment for the year) **13.** _____
14. **Additional taxable benefits.** Subtract line 13 from line 12. Also enter this amount on Worksheet 4, line 20 **14.** _____

CAUTION!

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 2020.