

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

**Worksheet 3**

(Keep for your records)

**2021**

Name(s) as shown on return

Tax ID Number

Enter earlier year \_\_\_\_\_

<p>1. Enter the total amount from <b>box 5</b> of <b>ALL</b> your <b>Forms SSA-1099</b> and <b>RRB-1099</b> for the earlier year, plus the lump-sum payment for the earlier year received after that year. . . . .</p> <p><b>Note.</b> If line 1 is zero or less, skip lines 2 through 13 and enter -0- on line 14. Otherwise, go to line 2.</p> <p>2. Multiply line 1 by 50% (0.050). . . . .</p> <p>3. Enter your adjusted gross income for the earlier year . . . . .</p> <p>4. Enter the total of any exclusions/adjustments you claimed in the earlier year for:</p> <ul style="list-style-type: none"> <li>• Qualified U.S. savings bond interest (Form 8815)</li> <li>• Foreign earned income or housing (Form 2555 or Form 2555-EZ)</li> <li>• Certain income of bona fide residents of American Samoa (Form 4563) or Puerto Rico . . . . .</li> </ul> <p>5. Enter any tax-exempt interest received in the earlier year . . . . .</p> <p>6. Add lines 2 through 5 . . . . .</p> <p>7. Enter your taxable benefits for the earlier year that you previously reported . . . . .</p> <p>8. Subtract line 7 from line 6 . . . . .</p> <p>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) . . . . .</p> <p>10. Is the amount on line 8 more than the amount on line 9?</p> <p style="padding-left: 20px;"><b>No.</b> Skip lines 10 through 13 and enter -0- on line 14.</p> <p style="padding-left: 20px;"><b>Yes.</b> Subtract line 9 from line 8 . . . . .</p> <p>11. Multiply line 10 by 50% (0.50) . . . . .</p> <p>12. <b>Refigured taxable benefits.</b> Enter the <b>smaller</b> of line 2 or line 11 . . . . .</p> <p>13. Enter your taxable benefits for the earlier year (or as refigured due to a previous lump-sum payment for the year) . . . . .</p> <p>14. <b>Additional taxable benefits.</b> Subtract line 13 from line 12. Also enter this amount on Worksheet 4, line 20 . . . . .</p>	<p>1. _____</p> <p>2. _____</p> <p>3. _____</p> <p>4. _____</p> <p>5. _____</p> <p>6. _____</p> <p>7. _____</p> <p>8. _____</p> <p>9. _____</p> <p>10. _____</p> <p>11. _____</p> <p>12. _____</p> <p>13. _____</p> <p>14. _____</p>
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**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 2021.*