

## Worksheet to Figure Your Additional Taxable Benefits (From a Lump-Sum Payment for a Year After 1993)

**Worksheet 2**

(Keep for your records)

**2016**

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 20 and enter -0- on line 21. Otherwise, go on to line 2.
2. Enter one-half of line 1 . . . . . **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 (Form 1040, page 1, or Form 1040A, page 1)
  - Tuition and fees (Form 1040, page 1, or Form 1040A, page 1)
  - Domestic production activities (for 2005 through 2015) (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% (.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. Enter one-half of line 13 . . . . . **14.** \_\_\_\_\_
15. Enter the **smaller** of line 2 or line 14 . . . . . **15.** \_\_\_\_\_
16. Multiply line 12 by 85% (.85). If line 12 is zero, enter -0- . . . . . **16.** \_\_\_\_\_
17. Add lines 15 and 16 . . . . . **17.** \_\_\_\_\_
18. Multiply line 1 by 85% (.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.** \_\_\_\_\_

**CAUTION!** Do not 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 2016.