

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

**Worksheet 3**

(Keep for your records)

**2019**

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 on 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 2019.*