

2019 Modification Worksheet

Taxable Social Security Income Worksheet

Name	Social security number

NOTE: Use this worksheet to determine the amount, if any, of your Social Security modification on Schedule M, line 1u.

MODIFICATION FOR TAXABLE SOCIAL SECURITY INCOME WORKSHEET

STEP 1: Eligibility

1 Enter your date of birth.....	1	
2 Enter your spouse's date of birth, if applicable.....	2	
3 Enter your Federal AGI from RI-1040 or RI-1040NR, line 1.....	3	
4 Enter your Filing Status.....	4	
5 Were either you or your spouse born on or before 01/01/1954? If yes, check the box to the right.	5	Yes <input type="checkbox"/>
6 Filing status amount. Enter the amount from below that corresponds to your filing status on line 4.....	6	
Single, head of household or married filing separately - \$85,150		
Married filing jointly or qualifying widow(er) - \$106,400		
7 Is your Federal AGI on line 3 less than the filing status amount on line 6? If yes, check the box to the right	7	Yes <input type="checkbox"/>

If you answered yes to **both** questions 5 and 7, continue to Step 2.

Otherwise, **STOP**, you are not eligible for this modification.

STEP 2: Modification Amount

If you AND your spouse, if applicable, were born on or before 01/01/1954, enter 1.0000 on line 12 and skip lines 8 through 10.

8 Amount of social security benefits from Federal Form 1040 or 1040-SR, line 5a.....	8	
9 Amount of line 8 attributed to the person born on or before 01/01/1954.....	9	
10 Eligible percentage of social security benefits. Divide line 9 by line 8.....	10	
11 Taxable amount of social security from Federal Form 1040 or 1040-SR, line 5b.....	11	
12 Eligible percentage. Enter the percentage from line 10, or 1.0000, whichever applies.....	12	
13 Modification Amount. Multiply line 11 by line 12. Enter here and on Schedule M - page 1, line 1u.	13	