

## MODIFICATION FOR TAXABLE SOCIAL SECURITY INCOME WORKSHEET

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

### STEP 1: Eligibility

1. Enter your date of birth:
2. Enter your spouse's date of birth, if applicable:
3. Enter your Federal AGI from RI-1040 or RI-1040NR, line 1:
4. Enter your Filing Status:

5. Were either you or your spouse born on or before 01/01/1951?

Yes No

Filing status:

- Single, head of household or married filing separately  
Married filing jointly or qualifying widow(er)

\$ 80,000.00  
\$ 100,000.00

6. Is your Federal AGI less than the amount in the Filing Status chart above:

Yes No

If you answered yes to both questions 5 and 6, continue to Step 2.

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

### STEP 2: Modification Amount

If you AND your spouse were both born on or before 01/01/1951, enter 1.0000 on line 5 and skip lines 1 through 3.

1. Amount of social security benefits from Federal Form 1040, line 20a:
2. Amount of line 1 attributed to the person born on or before 01/01/1951:
3. Eligible percentage of social security benefits. Divide line 2 by line 1:

4. Taxable amount of social security from Federal Form 1040, line 20b:

5. Eligible percentage, enter the percentage from line 3:

0.0000

6. Modification Amount: Multiply line 4 by line 5. Enter here and on Schedule M, line 1u.

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