## 2021 Modification Worksheet

### Taxable Social Security Income Worksheet

#### Name

<table>
<thead>
<tr>
<th>Social security number</th>
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**NOTE:** Use this worksheet to determine the amount, if any, of your Social Security modification on Schedule M, line 1t.

### MODIFICATION FOR TAXABLE SOCIAL SECURITY INCOME WORKSHEET

#### 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 11/01/1955? If yes, check the box to the right.  
6. Filing status amount. Enter the amount from below that corresponds to your filing status on line 4. 
   - Single or head of household - $88,950  
   - Married filing separately - $88,975  
   - Married filing jointly or qualifying widow(er) - $111,200  
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.  
   - 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 11/01/1955, 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 6a.  
9. Amount of line 8 attributed to the person born on or before 11/01/1955.  
11. Taxable amount of social security from Federal Form 1040 or 1040-SR, line 6b.  
12. Eligible percentage. Enter the percentage from line 10, or 1.0000, whichever applies.  
13. Modification Amount. Multiply line 11 by line 12. Enter here and on Schedule M - page 1, line 1t.