

State of Rhode Island Division of Taxation
2022 Modification Worksheet
 Taxable Social Security Income Worksheet



IMAGEONLY

Name _____ Social security number _____

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

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 09/01/1956? If yes, check the box to the right. 5 Yes
- 6 Filing status amount. Enter the amount from below that corresponds to your filing status on line 4 6
 - Single or head of household - \$95,800
 - Married filing separately - \$95,800
 - Married filing jointly or qualifying widow(er) - \$119,750
- 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

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 09/01/1956, 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 8
- 9 Amount of line 8 attributed to the person born on or before 09/01/1956 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 6b 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 1s.** 13