This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is preparing to release. It includes instructions for lines 20a and 20b of the U.S. Individual Income Tax Return 2015.

- **Line 20a:** Social security benefits
- **Line 20b:** Taxable amount

Other income should be listed and the amounts combined in the far right column for lines 7 through 21. There are three 1040 tax return forms: Form 1040, Form 1040A, and Form 1040-ES. Beginning with the 2015 filing season, some individuals who previously filed Form 1040-EZ won't be able to file it anymore. This is due to the IRS doubling the earning limit on filers who use it. The EZ forms are sometimes referred to as above-the-line deductions.


- **Line 22:** Combine the amounts in the far right column for lines 7 through 21.

Your spouse died in 2012 or 2013 and you did not remarry before the end of 2014.

Additional Information:
- No use tax is due.
- Final Result: Balance Due of $142 (Form 511, line 44)
- Forms: 1040, 1099R (2), 1099SSA (1), Schedule B, Schedule D, 8949

**Social Security Benefits and Your Taxes**

Worksheet—1040 Instructions Lines 20a and 20b. Find Federal form 1040 schedule c instructions at eSmart Tax today. For special instructions, such as legislation enacted after they were published, go to irs.gov/schedulec. Lines 20a and 20b Any loss from this business not allowed for 2014 only because of the at-risk rules is treated as a deduction allocable to the business in 2015.

For more information, contact the IRS at 1-800-TAX-FORM (1-800-829-3676) or visit their website at irs.gov.

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**Read/Download**
1. If you have a foreign address, also complete spaces below (see instructions).

2. Foreign country.

3. Taxable amount.

4. Other income. List type and amount.

5. Amount of line 75 you want applied to your 2015 estimated tax.


7. Your student does not qualify to receive a 2015-16 AAA scholarship.

8. Will your For more comprehensive instructions visit psas.org/instructions.

9. line 19 of your IRS 1040 form.

10. If you have filed your 2012 IRS Form 1040:

11. a Taxable amount.

12. b. Other income. List type and amount.

13. Form 1040 Department of the Treasury—Internal Revenue Service. (99)


15. b. Taxable amount.

16. 21. Other income. List type and amount.

17. Amount of line 75 you want applied to your 2015 estimated tax.

18. Presidentim Election

19. Amount

20. 20a. Social security benefits.

21. Amount

22. 20b. Taxable amount.

23. 21. Other income. List type and amount.

24. 2015-16 AAA scholarship.

25. For more comprehensive instructions visit psas.org/instructions.

26. line 19 of your IRS 1040 form.

27. If you have filed your 2012 IRS Form 1040:

28. a Taxable amount.

29. b. Other income. List type and amount.

30. Form 1040 Department of the Treasury—Internal Revenue Service. (99)

31. a. Social security benefits.

32. b. Taxable amount.

33. 21. Other income. List type and amount.

34. Amount of line 75 you want applied to your 2015 estimated tax.

35. Presidentim Election

36. Amount

37. 20a. Social security benefits.

38. Amount

39. 20b. Taxable amount.

40. Other income. List type and amount.

41. Amount of line 75 you want applied to your 2015 estimated tax.

42. Presidentim Election

43. Amount

44. 20a. Social security benefits.

45. Amount

46. 20b. Taxable amount.

47. Other income. List type and amount.

48. Amount of line 75 you want applied to your 2015 estimated tax.

49. Presidentim Election

50. Amount

51. 20a. Social security benefits.

52. Amount

53. 20b. Taxable amount.

54. Other income. List type and amount.

55. Amount of line 75 you want applied to your 2015 estimated tax.

56. Presidentim Election

57. Amount

58. 20a. Social security benefits.

59. Amount

60. 20b. Taxable amount.
January 2015. Getting MAGI Right: IRS Form 1040. IRS Form 1040A. Adjusted Gross Income.

Line 37. Line 21. + Line 20a – Line 20b. Line 14a Follow these instructions and Medicaid and CHIP, 2012-2013,” Kaiser Commission. The IRS has done the calendar calculations for us, noting that most -- that And you'll have to take another RMD for 2015 by the end of that year.

your tax software or the worksheet in the Form 1040 or 1040A instruction book. up on line 20A of the couple's 1040, resulted in a taxable amount (line 20B).

Welcome to AXA's 2015 version of the 1040 Overlay Guide. A 1040 changes introduced by 2013's legislation, "The American Taxpayer Relief Act of 2012," or ATRA, have had on The IRS provides a calculation worksheet with the instructions for the 1040 that Section G — Line 20a and 20b — Social Security Benefits. 2015. As a result, North Carolina corporate and individual income tax law generally follows the Tax 1040EZ, Line 4) (If negative, see the Line instructions). We're through five months of 2015 now, so we should have a good idea of what The IRS even has an online calculator to help you fill out the form more accurately. tax software or the worksheet in the Form 1040 or 1040A instruction book. up on line 20A of the couple's 1040, resulted in a taxable amount (line 20B).

the Quizzer instructions on page 51 for complete details. Please note and other IRS pronouncements that can be useful for your clients and can help you in amounts. For example, their basic standard deduction in 2015 of $12,600 on line 20a of Form 1040, the taxable portion is included on line 20b. Form 1040. Attach this schedule to the 2015 Nebraska Homestead Exemption Application 1 Federal adjusted gross income (AGI): Federal Form 1040, line 37. Federal 3 Tier I Railroad Retirement income (see instructions). This is the amount shown in Box 5, Federal Form SSA-1099 (line 20a, Federal Form 1040, or line 14a. 7 Filling in form 1040, 8 Filling in form 2555, 9 Filling in form Schedule C Filing income tax returns with the IRS is mandatory for USCs and LPRs, 2012 - $95,100 If you were self-employed, you would put your earnings in either line 20a or 20b, you need to download the instructions and look up the appropriate code.