

**Worksheet VIII– Social Security Benefits**

Your social security benefits taxable to Montana may be different from what is taxable federally. Complete this worksheet to determine your Montana taxable social security when filing Form 2. If you are filing Form 2M, refer to the instructions on page 9.

Tier I Railroad Retirement benefits are not taxable to Montana. If the only social security benefits that you receive are from Tier I Railroad Retirement benefits and if you reported a portion of these benefits on your Form 2, line 20b as taxable benefit, enter this amount on Form 2, Schedule II, line 22.

	Column A (for single, joint, separate, or head of household)	Column B (for spouse when filing separately using filing status 3a)
1. Enter the total amount from box 5 of all your federal Form SSA-1099. .... 1.	<input type="text"/>	<input type="text"/>
2. Multiply line 1 by .50 (50%) and enter result here. .... 2.	<input type="text"/>	<input type="text"/>
3. Add the amounts on Form 2, lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19 and 21 and enter the result here. .... 3.	<input type="text"/>	<input type="text"/>
4. Add the amount on Form 2, Schedule I, lines 1 through 4, 6a through 6c, and 7 through 16, along with tax exempt interest that you reported on Form 2, line 8b, which is not included on Form 2, Schedule I, line 1. .... 4.	<input type="text"/>	<input type="text"/>
5. Add lines 2, 3 and 4 and enter the result here. .... 5.	<input type="text"/>	<input type="text"/>
6. Add the amounts on Form 2, lines 23 through 32 and 34 plus any write-in adjustments on line 36 with the amounts on your Form 2, Schedule II, lines 2 through 21, 23, 24a through 24c, and 25 through 33, and enter the result here. 6.	<input type="text"/>	<input type="text"/>
7. Is the amount on line 6 less than the amount on line 5? <input type="checkbox"/> No None of your social security benefits are taxable. Enter zero on line 18 and go to line 19. <input type="checkbox"/> Yes Subtract line 6 from line 5 and enter the result here. .... 7.	<input type="text"/>	<input type="text"/>
8. Enter the amount that corresponds to your filing status. \$ 32,000 in column A if your filing status is "married filing jointly." \$ 25,000 in column A if your filing status is "single" or "head of household." \$ 16,000 in columns A and B if your filing status is any "married filing separately" option. .... 8.	<input type="text"/>	<input type="text"/>
9. Is the amount on line 8 less than the amount on line 7? <input type="checkbox"/> No None of your social security benefits are taxable. Enter zero on line 18 and go to line 19. <input type="checkbox"/> Yes Subtract line 8 from line 7 and enter the result here. .... 9.	<input type="text"/>	<input type="text"/>
10. Enter the amount that corresponds to your filing status. \$ 12,000 in column A if your filing status is "married filing jointly." \$ 9,000 in column A if your filing status is "single" or "head of household." \$ 6,000 in columns A and B if your filing status is any "married filing separately" option. .... 10.	<input type="text"/>	<input type="text"/>
11. Subtract line 10 from line 9 and enter the result here. If less than zero, enter zero. .... 11.	<input type="text"/>	<input type="text"/>
12. Enter here the smaller of line 9 or line 10. .... 12.	<input type="text"/>	<input type="text"/>
13. Multiply line 12 by .50 (50%) and enter the result here. .... 13.	<input type="text"/>	<input type="text"/>
14. Enter the smaller of line 2 or line 13. .... 14.	<input type="text"/>	<input type="text"/>
15. Multiply line 11 by .85 (85%) and enter result here. If line 11 is zero, enter zero. .... 15.	<input type="text"/>	<input type="text"/>
16. Add lines 14 and 15 and enter the result here. .... 16.	<input type="text"/>	<input type="text"/>
17. Multiply line 1 by .85 (85%) and enter result here. .... 17.	<input type="text"/>	<input type="text"/>
18. Enter the smaller of line 16 or 17. <b>This is your Montana taxable social security benefits.</b> .... 18.	<input type="text"/>	<input type="text"/>
19. Enter the federal taxable amount of social security benefits that you reported on Form 2, line 20b. .... 19.	<input type="text"/>	<input type="text"/>
20a. If line 19 equals line 18, the amount of the federal taxable social security benefits that you reported on Form 2, line 20b is the same amount that is taxable to Montana. No adjustment is necessary.		
20b. If line 19 is less than line 18, enter the difference here and on Form 2, Schedule I, line 5. <b>This is the portion of your social security benefits that are exempt from federal tax and not included on Form 2, line 20b that are taxable to Montana.</b> 20b.	<input type="text"/>	<input type="text"/>
20c. If line 19 is greater than line 18, enter the difference here and on Form 2, Schedule II, line 22. <b>This is the portion of your federal taxable social security benefits that are included on Form 2, line 20b that are not taxable to Montana.</b> .... 20c.	<input type="text"/>	<input type="text"/>