

# Notice 703

(Rev. September 2001)



Department of the Treasury  
Internal Revenue Service

## Read This To See If Your Benefits May Be Taxable

If your Social Security and/or SSI (Supplemental Security Income) benefits were your only source of income for 2001, you probably will not have to file a Federal income tax return.

Fill in lines A through E below to see if you may have to include part of your Social Security benefits on your 2001 Federal income tax return.

Part of your Social Security benefits may be taxable if, for 2001, you were:

1. **Single**, and **line E** below is more than \$25,000.
2. **Married**, and
  - You would file jointly, and **line E** below is more than \$32,000; **or**
  - You would file separately, and **line E** below is more than

zero (more than \$25,000 if you lived apart from your spouse for all of 2001).

**Note:** *If you plan to file a joint income tax return and your spouse also received a Form(s) SSA-1099, add your spouse's amounts to yours on lines A, C, and D below. Even if your spouse did not receive a Form(s) SSA-1099, include his or her income on lines C and D.*

- A** Enter the amount from **box 5** of all your Forms SSA-1099. If both you and your spouse received a Form SSA-1099, see the **Note** above . . . . . **A** \_\_\_\_\_  
*If line A is zero or less, **stop**; none of your benefits are taxable this year.*
- B** Enter one-half of the amount on line A . . . . . **B** \_\_\_\_\_
- C** Enter your **total income** that is taxable, such as pensions, wages, interest, ordinary dividends, and capital gain distributions. **Do not** reduce your income by any student loan interest deduction, the standard deduction (or itemized deductions), or exemptions **C** \_\_\_\_\_
- D** Enter any tax-exempt interest such as interest on municipal bonds . . . . . **D** \_\_\_\_\_
- E** Add lines B, C, and D, and enter the total here. **Then, read the information below** . **E** \_\_\_\_\_

If your figures show that part of your benefits may be taxable, see **Social Security Benefits** in your Federal income tax return instructions. If they do not, none of your benefits are taxable this year unless you exclude income

from sources outside the United States, interest income from series EE or I U.S. savings bonds issued after 1989, or employer-provided adoption benefits. For more details, see **IRS Pub. 915** or contact the IRS as explained below.

**Note:** *If your figures show that part of your benefits may be taxable and you received benefits in 2001 that were for a prior year, see Pub. 915 for rules on a special election you can make that may reduce the amount of your taxable benefits.*

## Get More Information From the IRS

If you still have questions about whether your Social Security benefits are taxable, see the 2001 Federal income tax return instructions for ways to get help from the IRS. If you do not have

the instructions, you can get your questions answered by:

- Calling the IRS at **1-800-829-1040**.
- Sending written tax questions to the IRS. To get the address,

call 1-800-829-1040.

- E-mailing your tax question through the IRS Web Site at [www.irs.gov/help/newmail/user.html](http://www.irs.gov/help/newmail/user.html).
- Using TTY/TDD equipment. Call 1-800-829-4059.

**Do Not Return This Notice to the SSA or the IRS**