

# Notice 703

(Rev. September 2013)



Department of the Treasury  
Internal Revenue Service

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

### Read this notice carefully.

If your social security and/or supplemental security income (SSI) benefits were your only source of income for 2013, you probably will

not have to file a federal income tax return.

Fill in lines A through E below to see if any of your benefits may be taxable for 2013.

**Note.** If you plan to file a joint income tax return, include your spouse's amounts, if any, on lines A, C, and D below.

<b>A</b> Enter the total amount from <b>box 5</b> of all your Forms SSA-1099 . . . . .	<b>A</b> _____
<b>B</b> Enter one-half of the amount on line A . . . . .	<b>B</b> _____
<b>C</b> Enter your <b>total income</b> that is taxable (excluding line A), such as pensions, wages, interest, ordinary dividends, and capital gain distributions. <b>Do not</b> reduce your income by any items such as the student loan interest deduction, the domestic production activities deduction, the standard deduction (or itemized deductions), or exemptions . . . . .	<b>C</b> _____
<b>D</b> Enter any tax-exempt interest such as interest on municipal bonds . . . . .	<b>D</b> _____
<b>E</b> Add lines B, C, and D, and enter the total here. <b>Then, read the information below</b> . . . .	<b>E</b> _____

Part of your social security benefits may be taxable if, for 2013, you were:

1. Single, a head of household, or a qualifying widow(er) and line E above is more than \$25,000.
2. Married,
  - a. You would file jointly, and line E above is more than \$32,000; or
  - b. You would file separately, and line E above is more than zero (more than \$25,000 if you lived apart from your spouse for all of 2013).

If your figures show that part of your benefits may be taxable, see *Social Security Benefits* in your 2013 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, or you receive Form RRB-1099 for 2013. For details, see IRS Pub. 915 or contact the IRS as explained below.

If **none** of your benefits are taxable, but you must otherwise file a tax return, do the following:

- Enter the total amount from line A above on Form 1040, line 20a, or Form 1040A, line 14a, **and** en-

ter -0- on Form 1040, line 20b, or Form 1040A, line 14b.

- If you are married, file separately, and lived apart from your spouse for all of 2013, enter "D" to the right of the word "benefits" on Form 1040, line 20a, or Form 1040A, line 14a.

**Note.** If your figures show that part of your benefits may be taxable and you received benefits in 2013 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 Pub. 915 or your 2013 federal income tax return instructions, or contact the IRS by:

- Visiting IRS.gov.
- Calling 1-800-829-1040.

- Sending written tax questions. To get the address, call 1-800-829-1040.
- Calling 1-800-829-4059 if using TTY/TDD equipment for persons who are deaf or hard of hearing or who have a speech disability.

To order IRS forms and publications:

- Visit [www.irs.gov/formspubs](http://www.irs.gov/formspubs).
- Call 1-800-829-3676.
- Call 1-800-829-4059 if using TTY/TDD equipment.

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