



## IRS Tax Tip 2015-25: Social Security Benefits and Your Taxes

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IRS Tax Tips

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**Issue Number: IRS Tax Tip 2015-25**

### Inside This Issue

## Social Security Benefits and Your Taxes

If you receive Social Security benefits, you may have to pay federal income tax on part of your benefits. These IRS tips will help you determine whether or not you need to pay taxes on your benefits. They also explain the best way to file your tax return.

- **Form SSA-1099.** If you received Social Security in 2014, you should receive a Form SSA-1099, Social Security Benefit Statement, showing the amount of your benefits.
- **Only Social Security.** If Social Security was your only income in 2014, your benefits may not be taxable. You also may not need to file a federal income tax return. If you get income from other sources you may have to pay taxes on some of your benefits.
- **Free File.** Use [IRS Free File](#) to prepare and e-file your tax return for free. If you earned \$60,000 or less, you can use brand-name software. The software does the math for you and helps avoid mistakes. If you made more than \$60,000, you can use Free File Fillable Forms. This option uses electronic versions of IRS paper forms. It is best for people who are used to doing their own taxes. Free File is available only on [IRS.gov/freefile](#).

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- **Interactive Tax Assistant.** The IRS has a helpful tool that you can use to see if any of your benefits are taxable. Visit [IRS.gov](#) and use the [Interactive Tax Assistant](#).

- **Tax Formula.** Here's a quick way to find out if you must pay taxes on your Social Security benefits: Add one-half of your Social Security to all your other income, including tax-exempt interest. Then compare the total to the base amount for your filing status. If your total is more than the base amount, some of your benefits may be taxable.

- **Base Amounts.** The three base amounts are:
  - o \$25,000 – if you are single, head of household, qualifying widow or widower with a dependent child or married filing separately and lived apart from your spouse for all of 2014
  - o \$32,000 – if you are married filing jointly
  - o \$0 – if you are married filing separately and lived with your spouse at any time during the year

For more information on this topic visit [IRS.gov](#).

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**Additional IRS Resources:**

- [Social Security Income - Frequently Asked Questions](#)
- [Publication 915](#), Social Security and Equivalent Railroad Retirement Benefits

**IRS YouTube Videos:**

- *Is Social Security Taxable?* - [English](#) | [Spanish](#) | [ASL](#)
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