

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2011

- PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
- SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name

Box 2. Beneficiary's Social Security Number

Box 3. Benefits Paid in 2011

Box 4. Benefits Repaid to SSA in 2011

Box 5. Net Benefits for 2011 (Box 3 minus Box 4)

DESCRIPTION OF AMOUNT IN BOX 3

DESCRIPTION OF AMOUNT IN BOX 4

Box 6. Voluntary Federal Income Tax Withheld

Box 7. Address

Box 8. Claim Number (Use this number if you need to contact SSA.)

FACTS ABOUT YOUR 2011 SOCIAL SECURITY BENEFIT STATEMENT

Your 2011 Social Security Benefit Statement is on the back of this form. Use it, along with the information below, to see if part of your Social Security benefits may be taxable.

What You Need To Do

Use the 2011 statement on the reverse, with the Internal Revenue Service (IRS) Notice 703 below, to see if any of your Social Security benefits are taxable. Do not return this form to us or the IRS. Do not attach it to your income tax return. We also are sending this benefit information to the IRS. We did not include your SSI benefits, if any, on this statement. You may wish to keep this statement as proof of your income for use with public assistance. If you do not receive public assistance and you do not owe taxes on your Social Security benefits, you may ignore this form.

Who Receives This Statement

We must, by law, send you a statement that shows the Social Security benefits you received or repaid in 2011. We send separate statements to each person. If you get more than one check each month, we may send you more than one statement.

EXPLANATION OF ITEMS

Box 1—"Name"— shows the name of the person for whom we paid benefits.

Box 2—"Social Security Number"— shows the Social Security number of the person shown in Box 1, if we have the number.

Box 3—"Benefits Paid in 2011"— shows the total amount of Social Security we paid you in 2011. This amount may not agree with the payments you actually received in 2011. This is because it may include money we withheld for deductions such as Medicare Part B (medical insurance) premiums, Medicare Advantage or prescription drug coverage premiums you requested to be withheld from your benefits, and any income-related monthly adjustment amount you are required to pay for Part B or prescription drug coverage. Also, it may leave out some payments that are not taxed by the IRS. All items that apply to you are listed in the "Description of Amount in Box 3." **Note:** If you have a "Benefit Payment Offset-Treasury" amount shown, the Treasury Department applied that amount to a debt or debts you owe to another Federal agency. If you have questions about a non-tax debt, call the Treasury Department at 1-800-304-3107. If you have a tax debt question, call the IRS at 1-800-829-7650.

Any payments we made to you in

2011 for earlier years are shown in a separate column.

Box 4—"Benefits Repaid to SSA in 2011"— shows the total amount of benefits you repaid us in 2011. We show items that apply to you in the column headed "Description of Amount in Box 4."

Box 5—"Net Benefits for 2011"— shows the amount in Box 3 minus the amount in Box 4. An amount in parentheses is a negative amount. Enter this amount on line A of IRS Notice 703 to see if any of your Social Security benefits are taxable.

Box 6—"Voluntary Federal Income Tax Withheld"— shows the total amount of benefits you voluntarily withheld and paid for Federal income tax. Include this amount on your income tax return as tax withheld.

If You Have Any Questions

If you have any questions about the amounts on this form, call Social Security at 1-800-772-1213 or visit any Social Security office. Please have this form with you. Please use the claim number shown in **Box 8** if you contact SSA. If you have questions about how to figure the taxable part of your Social Security benefits after you complete Notice 703, call the IRS at 1-800-829-1040.

Facts About Computer Matching Programs

Congress passed a law (PL 100-503) in 1988 that says you have a right to know that we may use information you give us when we match records by computer. Below, we tell you about computer matching and how it may affect you.

What Are Computer Matching Programs?

Computer matching programs compare Social Security and/or Medicare records with those of

other Federal, State, or local government agencies. Many agencies may use matching programs to find or prove that a person qualifies for benefits paid by the Federal Government.

How Do Computer Matching Programs Affect You?

On forms that you fill out for us, you give us information about yourself. Sometimes, we check the information you, and others, give us. We use computer matching to

do the checking. The law allows us to check this way even if you do not agree to it. We may also share information about you with other government agencies that pay benefits. They will use this information in their computer matching programs.

If You Want More Facts

If you want to learn more about computer matching or how we use information about you, please contact any Social Security office.

Notice 703

(Rev. September 2011)



Department of the Treasury
Internal Revenue Service

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

If your social security and/or supplemental security income (SSI) benefits were your only source of income for 2011, 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 2011.

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.

A	Enter the total amount from box 5 of all your Forms SSA-1099	A	_____
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 items such as the student loan interest deduction, the qualified tuition and fees deduction, the domestic production activities 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	_____

Part of your social security benefits may be taxable if, for 2011, you were:

1. Single, a head of household, or a qualifying widow(er) and line E above is more than \$25,000 (more than zero if you lived with your spouse at any time in 2011 and are a head of household because your spouse was a nonresident alien).
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 2011).

If your figures show that part of your benefits may be taxable, see *Social Security Benefits* in your 2011 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 2011. 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 enter -0- on Form 1040, line 20b, or Form 1040A, line 14b.
- If you file separately and lived apart from your spouse for all of 2011, 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 2011 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 your 2011 federal income tax return instructions, or contact the IRS by:

- Calling 1-800-829-1040.

- Visiting IRS.gov.
- Sending written tax questions. To get the address, call 1-800-829-1040.
- Using TTY/TDD equipment. Call 1-800-829-4059.

To order IRS forms and publications:

- Call 1-800-829-3676.
- Visit www.irs.gov/formspubs.
- Using TTY/TDD equipment. Call 1-800-829-4059.

Do Not Return This Notice to the SSA or the IRS