GETTING A REPLACEMENT SSA-1099 IS EASY

By Robin Schmidt, Social Security Public Affairs Specialist for Alaska

Millions of taxpayers are busy gathering all the forms and documents they need to file their Federal, State, and local tax returns. If you receive Social Security benefits, one of those items may be your SSA-1099 from Social Security.

Some people who receive Social Security may have to pay taxes on a portion of their benefits. If you're one of these individuals, a Social Security Benefit Statement (Form SSA-1099) is an important tax document for you to have.



Social Security mailed the SSA-1099s for tax year 2010 to all beneficiaries in January. If you receive Social Security and need a replacement SSA-1099 for 2010 in order to file a tax return, you can request it online at www.socialsecurity.gov/1099.

The SSA-1099 shows the total amount of benefits received in the previous year and is used to find out if any Social Security benefits are subject to tax. The Federal tax laws about Social Security benefits provide that:

- Up to 50 percent of Social Security benefits may be subject to Federal income tax for individuals with a combined income between \$25,000 and \$34,000, or for couples with a combined income between \$32,000 and \$44,000; and
- Up to 85 percent of Social Security benefits may be subject to Federal income tax for individuals with a combined income above \$34,000, or for couples with a combined income above \$44,000. (Note: "Combined income" means adjusted gross income, plus nontaxable interest, plus one-half of Social Security benefits.)

For more information on taxation of Social Security benefits, visit the IRS website at www.irs.gov. To request a replacement SSA-1099, visit www.socialsecurity.gov/1099.