

PENSION EXCLUSION COMPUTATION WORKSHEET (13A)

Review carefully the age and disability requirements in the instructions before completing this worksheet.

	You	Spouse
1. Qualifying pension and retirement annuity included in your federal adjusted gross income (Do not include Social Security or Railroad Retirement).		
2. Maximum allowable exclusion.	\$29,900	\$29,900
3. Total benefits you received from Social Security and/or Railroad Retirement (Tier I and Tier II)		
4. Tentative exclusion (Subtract line 3 from line 2.) (If less than 0, enter 0.).		
5. Pension Exclusion (Enter the smaller of line 1 or 4 here and on line 10, Form 502.) If you and your spouse both qualify for the pension exclusion, combine your allowable exclusions and enter the total amount on line 10, Form 502.		

SPECIFIC INSTRUCTIONS

NOTE: When both you and your spouse qualify for the pension exclusion, a separate column must be completed for each spouse.

Line 1. Enter your qualifying pension and retirement annuity included in your federal adjusted gross income. **Do not include any amount subtracted for military retirement income. See code letter u in Instruction 13. Do not include Social Security and/or Railroad Retirement income on this line.**

Line 2. The maximum allowable exclusion is \$29,900.

Line 3. Enter your total Social Security and/or Railroad Retirement benefits. Include all Social Security and/or Railroad Retirement benefits whether or not you included any portion of these amounts in your federal adjusted gross income. Include both Tier I and Tier II Railroad Retirement benefits. If you are filing a joint return and both spouses received Social Security and/or Railroad Retirement benefits but only one spouse received a pension, enter only the Social Security and/or Railroad Retirement benefits of the spouse receiving the pension on the worksheet. If your total Social Security and/or Railroad Retirement income is greater than the Maximum Pension Exclusion \$29,900, the pension exclusion will be zero (0).

Line 4. Subtract line 3 from line 2 to determine your tentative exclusion.

Line 5. Your pension exclusion is the smaller of your net taxable pension (line 1) or the tentative exclusion (line 4). Enter the smaller amount on this line.