

“Senior Freeze” Exemption: Application Instructions

(Senior Citizens Assessment Freeze Homestead Exemption)

Section 2: Income Verification

The amounts written on each line **must** include your income tax year 2018 income and the income of all individuals who used the property as a principal residence in 2019.

Line 1 — Social Security and SSI benefits

Write the **total gross** amount of any retirement, disability or survivor’s benefits (including Medicare deductions) the entire household received from the Social Security Administration. You must also include any Supplemental Security Income (SSI) the entire household received and any benefits to dependent children in the household. Do not include reimbursements under Medicare/Medicaid for medical expenses.

Line 2 — Railroad Retirement benefits

Write the total amount of any retirement, disability or survivor’s benefits the entire household received under the Railroad Retirement Act.

Line 3 — Civil Service benefits

Write the total amount of any retirement, disability or survivor’s benefits the total household received under any Civil Service retirement plan.

Line 4 — Other pensions and annuity benefits Write the **total adjusted** amount of income the entire household received from any annuity, endowment, life insurance contract or similar contract or agreement. IRAs are not taxable when “rolled over” unless “rolled over” into a Roth IRA. Include only the federally taxable portion of pensions.

Line 5 — Human Services and other governmental cash public assistance benefits

Write the total amount of Human Services and other governmental cash public assistance benefits the entire household received. If the first two digits of any member’s Human Services case number are the same as any of those in the following list, you must include on Line 5 the total amount of any of these benefits.

- 01 aged
- 02 blind
- 03 disabled
- 04 temporary assistance to needy families
- 06 temporary assistance to needy families
- 07 general assistance

Line 6 — Wages, salaries and tips from work

Write the total amount of wages, salaries and tips, from work for every household member.

Line 7 — Interest and dividends received

Write the total amount of all interest and dividends the entire household received from all sources, including any government sources. You must include both taxable and nontaxable amounts.

Line 8 — Net rental, farm and business income (or loss)

Write the total amount of any net income or loss from business, rental, and farm sources which the entire household received, as allowed on U.S. 1040, Schedule 1, Lines 12, 17, and 18. You **cannot** use any net operating loss (NOL) carryover in figuring income.

Line 9 — Net capital gain (or loss)

Write the total amount of any taxable capital gain or loss the entire household received in 2018, as allowed on U.S. 1040, Schedule 1, Lines 13 and 14.

You **cannot** use any net capital loss carryover in figuring income.

Line 10 — Other income (or loss)

Write the total amount of any other income or loss not included in Lines 1 through 9 that is included in federal adjusted gross income - such as alimony received, unemployment compensation, taxes withheld from oil or gas well royalties. You **cannot** use any net operating loss (NOL) carryover in figuring income.

Line 11 — Add Lines 1 through 10

Line 12 — Subtractions

You may **only** subtract the following adjustments to income totaled on U.S. 1040, Schedule 1, Line 36.

- IRA deduction
- educator expenses
- moving expenses for members of Armed Forces
- alimony or maintenance paid activities deduction
- health savings account deduction
- student loan interest deduction
- deductible part of self-employment tax
- self-employed health insurance deduction
- self-employed SEP, SIMPLE, and qualified plans
- penalty on early withdrawal of savings

Line 13 — Total household income

Subtract Line 12 from Line 11. If this amount is **greater than \$65,000**, you do not qualify for this Senior Freeze Exemption. However, you may still qualify for the Senior Exemption.