# Senior Citizen Assessment Freeze Homestead Exemption Application Conversion Chart

**INSTRUCTIONS:** Use this form to apply amounts from tax documents to Senior Freeze Application forms. If multiple persons used the house as a principal dwelling as of January 1 of the taxable year, you must add the prior-year income from each person (as well as the spouse’s income, if the spouse lives in a different dwelling) to obtain household income.

## From page 2 of Form 1040:

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Additional Income</th>
<th>Adjustments to Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Wages, salaries, tips, etc. Attach Form(s) W-2</td>
<td></td>
<td>23 Educator expenses</td>
</tr>
<tr>
<td>2a</td>
<td>Tax-exempt interest</td>
<td></td>
<td>24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106</td>
</tr>
<tr>
<td>3a</td>
<td>Qualified dividends</td>
<td></td>
<td>25 Health savings account deduction. Attach Form 8889</td>
</tr>
<tr>
<td>4a</td>
<td>IRAs, pensions, and annuities</td>
<td></td>
<td>26 Moving expenses for members of the Armed Forces. Attach Form 3903</td>
</tr>
<tr>
<td>5a</td>
<td>Social security benefits</td>
<td></td>
<td>27 Deductible part of self-employment tax. Attach Schedule SE</td>
</tr>
<tr>
<td>6</td>
<td>Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22</td>
<td></td>
<td>28 Self-employed SEP, SIMPLE, and qualified plans</td>
</tr>
<tr>
<td>7</td>
<td>Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6</td>
<td></td>
<td>29 Self-employed health insurance deduction</td>
</tr>
</tbody>
</table>

## From Schedule 1:

- **1–9b** Reserved
- **10** Taxable refunds, credits, or offsets of state and local income taxes
- **11** Alimony received
- **12** Business income or (loss). Attach Schedule C or C-EZ
- **13** Capital gain or (loss). Attach Schedule D if required. If not required, check here
- **14** Other gains or (losses). Attach Form 4797
- **15a** Reserved
- **16a** Reserved
- **17** Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
- **18** Farm income or (loss). Attach Schedule F
- **19** Unemployment compensation
- **20a** Reserved
- **21** Other income. List type and amount
- **22** Combine the amounts in the far right column. If you don’t have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23.

## Adjustments to Income

- **23** Educator expenses
- **24** Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106
- **25** Health savings account deduction. Attach Form 8889
- **26** Moving expenses for members of the Armed Forces. Attach Form 3903
- **27** Deductible part of self-employment tax. Attach Schedule SE
- **28** Self-employed SEP, SIMPLE, and qualified plans
- **29** Self-employed health insurance deduction
- **30** Penalty on early withdrawal of savings
- **31a** Alimony paid
- **32** IRA deduction
- **33** Student loan interest deduction
- **34** Reserved
- **35** Reserved
- **36** Add lines 23 through 35