

# Senior Citizen Assessment Freeze Homestead Exemption Application Conversion Chart for 2019 Tax Returns (2020 exemption)

**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 1 of Form 1040:

	1 Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .				1	Line 6
	2a Tax-exempt interest . . . . .	2a	Line 7		2b	Line 7
	3a Qualified dividends . . . . .	3a			3b	Line 7
	4a IRA distributions . . . . .	4a			4b	Line 4
	c Pensions and annuities . . . . .	4c			4d	Line 4
	5a Social security benefits . . . . .	5a	Line 1		5b	
	6 Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . <input type="checkbox"/>				6	Line 9
	7a Other income from Schedule 1, line 9 . . . . .				7a	
	b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your <b>total income</b> . . . . . <input type="checkbox"/>				7b	
	8a Adjustments to income from Schedule 1, line 22 . . . . .				8a	
	b Subtract line 8a from line 7b. This is your <b>adjusted gross income</b> . . . . . <input type="checkbox"/>				8b	
	9 <b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	9				
	10 Qualified business income deduction. Attach Form 8995 or Form 8995-A . . . . .	10				
	11a Add lines 9 and 10 . . . . .				11a	
	b <b>Taxable income.</b> Subtract line 11a from line 8b. If zero or less, enter -0- . . . . .				11b	

**Standard Deduction for—**

- Single or Married filing separately, \$12,200
- Married filing jointly or Qualifying widow(er), \$24,400
- Head of household, \$18,350
- If you checked any box under *Standard Deduction*, see instructions.

## From Schedule 1:

1	Taxable refunds, credits, or offsets of state and local income taxes . . . . .			1	Line 10
2a	Alimony received . . . . .	2a		2a	Line 10
	b Date of original divorce or separation agreement (see instructions) <input type="checkbox"/>				
3	Business income or (loss). Attach Schedule C . . . . .	3		3	Line 8
4	Other gains or (losses). Attach Form 4797 . . . . .	4		4	Line 10
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	5		5	Line 8
6	Farm income or (loss). Attach Schedule F . . . . .	6		6	Line 8
7	Unemployment compensation . . . . .	7		7	Line 10
8	Other income. List type and amount <input type="checkbox"/>	8		8	Line 10
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a . . . . .	9		9	

### Part II Adjustments to Income

10	Educator expenses . . . . .			10	Line 12a or 12b
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	11		11	Line 12a or 12b
12	Health savings account deduction. Attach Form 8889 . . . . .	12		12	Line 12a or 12b
13	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	13		13	Line 12a or 12b
14	Deductible part of self-employment tax. Attach Schedule SE . . . . .	14		14	Line 12a or 12b
15	Self-employed SEP, SIMPLE, and qualified plans . . . . .	15		15	Line 12a or 12b
16	Self-employed health insurance deduction . . . . .	16		16	Line 12a or 12b
17	Penalty on early withdrawal of savings . . . . .	17		17	Line 12a or 12b
18a	Alimony paid . . . . .	18a		18a	Line 12a or 12b
	b Recipient's SSN . . . . . <input type="checkbox"/>				
	c Date of original divorce or separation agreement (see instructions) <input type="checkbox"/>				
19	IRA deduction . . . . .	19		19	Line 12a or 12b
20	Student loan interest deduction . . . . .	20		20	Line 12a or 12b
21	Tuition and fees. Attach Form 8917 . . . . .	21		21	Line 12a or 12b
22	Add lines 10 through 21. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 8a . . . . .	22		22	

# Senior Citizen Assessment Freeze Homestead Exemption Application Conversion Chart for 2019 Tax Returns (2020 exemption)

**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 1 of Form 1040-SR:**

Attach Schedule B if required.	<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .				<b>1</b>	<b>Line 6</b>
	<b>2a</b>	Tax-exempt interest . . . . .	<b>2a</b>	<b>Line 7</b>	<b>b</b>	Taxable interest . . . . .	<b>2b</b> <b>Line 7</b>
	<b>3a</b>	Qualified dividends . . . . .	<b>3a</b>		<b>b</b>	Ordinary dividends . . . . .	<b>3b</b> <b>Line 7</b>
	<b>4a</b>	IRA distributions . . . . .	<b>4a</b>		<b>b</b>	Taxable amount . . . . .	<b>4b</b> <b>Line 4</b>
	<b>c</b>	Pensions and annuities . . . . .	<b>4c</b>		<b>d</b>	Taxable amount . . . . .	<b>4d</b> <b>Line 4</b>
	<b>5a</b>	Social security benefits . . . . .	<b>5a</b>	<b>Line 1</b>	<b>b</b>	Taxable amount . . . . .	<b>5b</b>
	<b>6</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . <input type="checkbox"/>				<b>6</b>	<b>Line 9</b>

**From Schedule 1:**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	<b>Line 10</b>
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	<b>Line 10</b>
<b>b</b>	Date of original divorce or separation agreement (see instructions) ► _____		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	<b>Line 8</b>
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	<b>Line 10</b>
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	<b>Line 8</b>
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	<b>Line 8</b>
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	<b>Line 10</b>
<b>8</b>	Other income. List type and amount ► _____	<b>8</b>	<b>Line 10</b>
<b>9</b>	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a . . . . .	<b>9</b>	

**Part II Adjustments to Income**

<b>10</b>	Educator expenses . . . . .	<b>10</b>	<b>Line 12a or 12b</b>
<b>11</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>11</b>	<b>Line 12a or 12b</b>
<b>12</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>12</b>	<b>Line 12a or 12b</b>
<b>13</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>13</b>	<b>Line 12a or 12b</b>
<b>14</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>14</b>	<b>Line 12a or 12b</b>
<b>15</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>15</b>	<b>Line 12a or 12b</b>
<b>16</b>	Self-employed health insurance deduction . . . . .	<b>16</b>	<b>Line 12a or 12b</b>
<b>17</b>	Penalty on early withdrawal of savings . . . . .	<b>17</b>	<b>Line 12a or 12b</b>
<b>18a</b>	Alimony paid . . . . .	<b>18a</b>	<b>Line 12a or 12b</b>
<b>b</b>	Recipient's SSN . . . . .		
<b>c</b>	Date of original divorce or separation agreement (see instructions) ► _____		
<b>19</b>	IRA deduction . . . . .	<b>19</b>	<b>Line 12a or 12b</b>
<b>20</b>	Student loan interest deduction . . . . .	<b>20</b>	<b>Line 12a or 12b</b>
<b>21</b>	Tuition and fees. Attach Form 8917 . . . . .	<b>21</b>	<b>Line 12a or 12b</b>
<b>22</b>	Add lines 10 through 21. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 8a . . . . .	<b>22</b>	