

Senior Citizen Assessment Freeze Homestead Exemption Application Conversion Chart for 2021 Tax Returns (2022 exemption) if filing **Form 1040**

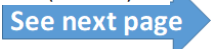
INSTRUCTIONS: Use this form to apply amounts from tax documents to Senior Freeze Application forms. If multiple persons used the house as a principal dwelling as of January 1 of the taxable year, you must add the prior-year income from each person (as well as the spouse's income, if the spouse lives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

From Form 1040:

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	Line 6
2a	Tax-exempt interest	2a	Line 7
3a	Qualified dividends	3a	
4a	IRA distributions	4a	
5a	Pensions and annuities	5a	
6a	Social security benefits	6a	Line 1
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	7	Line 9
8	Other income from Schedule 1, line 10	8	Use schedule 1
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income <input type="checkbox"/>	9	
10	Adjustments to income from Schedule 1, line 26	10	Use schedule 1

From Schedule 1, Page 1:

1	Taxable refunds, credits, or offsets of state and local income taxes	1	Line 10
2a	Alimony received	2a	Line 10
	b Date of original divorce or separation agreement (see instructions) ▶ _____		
3	Business income or (loss). Attach Schedule C	3	Line 8
4	Other gains or (losses). Attach Form 4797	4	Line 10
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	Line 8
6	Farm income or (loss). Attach Schedule F	6	Line 8
7	Unemployment compensation	7	Line 10
8	Other income:		
	a Net operating loss	8a	()
	b Gambling income	8b	
	c Cancellation of debt	8c	
	d Foreign earned income exclusion from Form 2555	8d	()
	e Taxable Health Savings Account distribution	8e	
	f Alaska Permanent Fund dividends	8f	
	g Jury duty pay	8g	
	h Prizes and awards	8h	
	i Activity not engaged in for profit income	8i	
	j Stock options	8j	
	k Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k	
	l Olympic and Paralympic medals and USOC prize money (see instructions)	8l	
	m Section 951(a) inclusion (see instructions)	8m	
	n Section 951A(a) inclusion (see instructions)	8n	
	o Section 461(l) excess business loss adjustment	8o	
	p Taxable distributions from an ABL account (see instructions)	8p	
	z Other income. List type and amount ▶ _____	8z	
9	Total other income. Add lines 8a through 8z	9	Line 10
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	



Part II Adjustments to Income

11	Educator expenses		11	Line 12a or 12b
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	Line 12a or 12b
13	Health savings account deduction. Attach Form 8889		13	Line 12a or 12b
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	Line 12a or 12b
15	Deductible part of self-employment tax. Attach Schedule SE		15	Line 12a or 12b
16	Self-employed SEP, SIMPLE, and qualified plans		16	Line 12a or 12b
17	Self-employed health insurance deduction		17	Line 12a or 12b
18	Penalty on early withdrawal of savings		18	Line 12a or 12b
19a	Alimony paid		19a	Line 12a or 12b
	b Recipient's SSN ▶ _____			
	c Date of original divorce or separation agreement (see instructions) ▶ _____			
20	IRA deduction		20	Line 12a or 12b
21	Student loan interest deduction		21	Line 12a or 12b
22	Reserved for future use		22	
23	Archer MSA deduction		23	Line 12a or 12b
24	Other adjustments:			
	a Jury duty pay (see instructions)	24a		
	b Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit	24b		
	c Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l	24c		
	d Reforestation amortization and expenses	24d		
	e Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
	f Contributions to section 501(c)(18)(D) pension plans	24f		
	g Contributions by certain chaplains to section 403(b) plans	24g		
	h Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
	i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
	j Housing deduction from Form 2555	24j		
	k Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
	z Other adjustments. List type and amount ▶ _____	24z		
25	Total other adjustments. Add lines 24a through 24z		25	Line 12a or 12b
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	Line 12

Senior Citizen Assessment Freeze Homestead Exemption Application Conversion Chart for 2021 Tax Returns (2022 exemption) if filing Form 1040-SR

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 Form 1040-SR:

1	Wages, salaries, tips, etc. Attach Form(s) W-2				1	Line 6	
2a	Tax-exempt interest	2a	Line 7	b	Taxable interest	2b	Line 7
3a	Qualified dividends	3a		b	Ordinary dividends	3b	Line 7
4a	IRA distributions	4a		b	Taxable amount	4b	Line 4
5a	Pensions and annuities	5a		b	Taxable amount	5b	Line 4
6a	Social security benefits	6a	Line 1	b	Taxable amount	6b	
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here					7	Line 9
8	Other income from Schedule 1, line 10					8	Use schedule 1
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income					9	
10	Adjustments to income from Schedule 1, line 26					10	Use schedule 1
11	Subtract line 10 from line 9. This is your adjusted gross income					11	

From Schedule 1, Page 1:

Part I Additional Income			
1	Taxable refunds, credits, or offsets of state and local income taxes	1	Line 10
2a	Alimony received	2a	Line 10
	b Date of original divorce or separation agreement (see instructions) ▶ _____		
3	Business income or (loss). Attach Schedule C	3	Line 8
4	Other gains or (losses). Attach Form 4797	4	Line 10
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	Line 8
6	Farm income or (loss). Attach Schedule F	6	Line 8
7	Unemployment compensation	7	Line 10
8	Other income:		
a	Net operating loss	8a	()
b	Gambling income	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Taxable Health Savings Account distribution	8e	
f	Alaska Permanent Fund dividends	8f	
g	Jury duty pay	8g	
h	Prizes and awards	8h	
i	Activity not engaged in for profit income	8i	
j	Stock options	8j	
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k	
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l	
m	Section 951(a) inclusion (see instructions)	8m	
n	Section 951A(a) inclusion (see instructions)	8n	
o	Section 461(l) excess business loss adjustment	8o	
p	Taxable distributions from an ABL account (see instructions)	8p	
z	Other income. List type and amount ▶ _____	8z	
9	Total other income. Add lines 8a through 8z	9	Line 10
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	

Part II Adjustments to Income

11	Educator expenses		11	Line 12a or 12b
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	b Recipient's SSN ▶ _____			
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25	Total other adjustments. Add lines 24a through 24z		25	Line 12a or 12b
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	Line 12