

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

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				Line 10
2a	Alimony received	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			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. 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			

Part II Adjustments to Income

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