

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

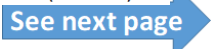
INSTRUCTIONS: Use this form to apply amounts from tax documents to Senior Freeze Application forms. If multiple persons used the house as a principal dwelling as of January 1 of the taxable year, you must add the prior-year income from each person (as well as the spouse's income, if the spouse lives 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 <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 |
| 11 | Subtract line 10 from line 9. This is your adjusted gross income <input type="checkbox"/> | | | 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 | | 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: | | | | |
| 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 <input type="checkbox"/> | 8z | | | |
| 9 | Total other income. Add lines 8a through 8z | 9 | | 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 | | 10 | |

Part II Adjustments to Income

| | | | | |
|------------|---|------------|------------|---------------------------------|
| 11 | Educator expenses | | 11 | Line 12a or 12b |
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| 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 |