

Senior Citizen Assessment Freeze Homestead Exemption Application Conversion Chart for 2022 Tax Returns (2023 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:

| | | | | | | | |
|----|--|----|---|---|------------------------------|----|--------|
| 1z | Add lines 1a through 1h | 2a | Line 7 | b | Taxable interest | 1z | Line 6 |
| 2a | Tax-exempt interest | 3a | | b | Ordinary dividends | 2b | Line 7 |
| 3a | Qualified dividends | 4a | | b | Taxable amount | 3b | Line 7 |
| 4a | IRA distributions | 5a | | b | Taxable amount | 4b | Line 4 |
| 5a | Pensions and annuities | 6a | Line 1 | b | Taxable amount | 5b | Line 4 |
| 6a | Social security benefits | c | If you elect to use the lump-sum election method, check here (see instructions) | b | Taxable amount | 6b | |
| 7 | Capital gain or (loss). Attach Schedule D if required. If not required, check here | | | b | Taxable amount | 7 | Line 9 |

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 | 8b | |
| c | Cancellation of debt | 8c | |
| d | Foreign earned income exclusion from Form 2555 | 8d | () |
| e | Income from Form 8853 | 8e | |
| f | Income from Form 8889 | 8f | |
| g | Alaska Permanent Fund dividends | 8g | |
| h | Jury duty pay | 8h | |
| i | Prizes and awards | 8i | |
| j | Activity not engaged in for profit income | 8j | |
| k | Stock options | 8k | |
| l | 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 | 8l | |
| m | Olympic and Paralympic medals and USOC prize money (see instructions) | 8m | |
| n | Section 951(a) inclusion (see instructions) | 8n | |
| o | Section 951A(a) inclusion (see instructions) | 8o | |
| p | Section 461(l) excess business loss adjustment | 8p | |
| q | Taxable distributions from an ABLE account (see instructions) | 8q | |
| r | Scholarship and fellowship grants not reported on Form W-2 | 8r | |
| s | Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d | 8s | () |
| t | Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan | 8t | |
| u | Wages earned while incarcerated | 8u | |
| 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 8l 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 8m | 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 2022 Tax Returns (2023 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:

Attach
Schedule B
if required.

| | | | |
|---|-------------------------|---------------------------------------|-------------------------|
| 1z Add lines 1a through 1h | 1z 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 |
| c If you elect to use the lump-sum election method, check here (see instructions) <input type="checkbox"/> | | | |
| 7 Capital gain or (loss). Attach Schedule D if required. If not required, check here | 7 Line 9 | | |

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 71930F

Form 1040-SB (2022)

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 | 8b | |
| c | Cancellation of debt | 8c | |
| d | Foreign earned income exclusion from Form 2555 | 8d | () |
| e | Income from Form 8853 | 8e | |
| f | Income from Form 8889 | 8f | |
| g | Alaska Permanent Fund dividends | 8g | |
| h | Jury duty pay | 8h | |
| i | Prizes and awards | 8i | |
| j | Activity not engaged in for profit income | 8j | |
| k | Stock options | 8k | |
| l | 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 | 8l | |
| m | Olympic and Paralympic medals and USOC prize money (see instructions) | 8m | |
| n | Section 951(a) inclusion (see instructions) | 8n | |
| o | Section 951A(a) inclusion (see instructions) | 8o | |
| p | Section 461(l) excess business loss adjustment | 8p | |
| q | Taxable distributions from an ABLE account (see instructions) | 8q | |
| r | Scholarship and fellowship grants not reported on Form W-2 | 8r | |
| s | Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d | 8s | () |
| t | Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan | 8t | |
| u | Wages earned while incarcerated | 8u | |
| 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 | |

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71479F

Schedule 1 (Form 1040) 2022

See next page

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 |
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| b | Recipient's SSN | | |
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| a | Jury duty pay (see instructions) | 24a | |
| b | Deductible expenses related to income reported on line 8l 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 8m | 24c | |
| d | Reforestation amortization and expenses | 24d | |
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| f | Contributions to section 501(c)(18)(D) pension plans | 24f | |
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| 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 | |
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| k | Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) | 24k | |
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