

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

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

Cat. No. 71930F

Form 1040-SR (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
13	Health savings account deduction. Attach Form 8889	13	Line 12a or 12b
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