

# 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 <b>total income</b> . . . . . <input type="checkbox"/>				
	8a Adjustments to income from Schedule 1, line 22 . . . . .				
	b Subtract line 8a from line 7b. This is your <b>adjusted gross income</b> . . . . . <input type="checkbox"/>				
	9 <b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	9			
	10 Qualified business income deduction. Attach Form 8995 or Form 8995-A . . . . .	10			
	11a Add lines 9 and 10 . . . . .				
	b <b>Taxable income.</b> 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.

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

Cat. No. 11320B

Form **1040** (2019)

## From Schedule 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. List type and amount ► _____				
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 . . . . .		10		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 . . . . .				
	c Date of original divorce or separation agreement (see instructions) ► _____				
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 <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 8a . . . . .	22			

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

Cat. No. 71479F

Schedule 1 (Form 1040 or 1040-SR) 2019