

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

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			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. 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			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			11	Line 12a or 12b
12	Health savings account deduction. Attach Form 8889	12			12	Line 12a or 12b
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13			13	Line 12a or 12b
14	Deductible part of self-employment tax. Attach Schedule SE	14			14	Line 12a or 12b
15	Self-employed SEP, SIMPLE, and qualified plans	15			15	Line 12a or 12b
16	Self-employed health insurance deduction	16			16	Line 12a or 12b
17	Penalty on early withdrawal of savings	17			17	Line 12a or 12b
18a	Alimony paid	18a			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			19	Line 12a or 12b
20	Student loan interest deduction	20			20	Line 12a or 12b
21	Tuition and fees. Attach Form 8917	21			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			22	

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

Cat. No. 71479F

Schedule 1 (Form 1040 or 1040-SR) 2019