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## HOUSEHOLD INCOME CHECKLIST

Use this list to see what must be included in total household income for the Senior Citizens' and Disabled Citizens' Property Tax Deferral programs (include Social Security and railroad retirement benefits).

Alimony and separate maintenance	Fellowships
Annuities and pensions (reduced by cost recovery)	Foreign income excluded from federal AGI
*Business income (reduced by expenses)	Gains on sales (receipts less cost)
*Capital losses (in year determined)	Gambling winnings (without reduction for losses)
Child support	Gifts and grants (totaling more than \$500 in value)
Child support included in welfare	Cash
Clergy's rental or housing allowance, in excess of expenses claimed to determine federal AGI	Gifts from nonspouse in the same household
Compensation for services performed	Gifts other than cash (report at fair market value)
Back pay	Payment of indebtedness by another person
Bonuses	Grants and payments by foreign governments not included in federal adjusted gross income
Clergy's fees	Gratuities
Commissions	Hobby income
Director's fees	Honorariums
Fees in general (trustee, executor, jury duty)	Individual Retirement Arrangement (IRA) payments received
Salaries	Inheritance
Severance pay	Insurance proceeds
Tips	Accident and health
Wages	Disability payments
Deferred compensation	Employee death benefits
Payments received	Life insurance
Depletion in excess of basis	Personal injury damages (less attorney fees)
Depreciation, depletion, and amortization in excess of \$5,000	Property damage if included in federal income
Disability income (entire amount)	Sick pay (employer sickness and injury pay)
Dividends, taxable and nontaxable	Strike benefits
Credit union savings account "dividends" (interest)	Unemployment compensation
Stock dividends	Workers' compensation
Tax-exempt dividends	Interest, taxable and nontaxable
*Estate and trust income (also see Inheritance)	Contracts
*Farm income (reduced by expenses)	Municipal bonds and other securities
Agricultural program payments	Savings accounts
Patronage dividends	Tax-exempt interest
Proceeds from sale of crops and livestock	U.S. Savings Bonds
Rents	
Sale of services	

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\*Losses limited to \$1,000.

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\*Losses on sales (to extent used in determining adjusted gross income)

Lottery winnings

Lump-sum distribution (less cost recovery)

Military and veteran's benefits (taxable and nontaxable)

Combat pay

Disability pensions

Educational benefits (GI Bill)

Family allowances

Pensions

\*Partnership income (reduced by expenses)

Parsonage (rental value) or housing allowance received by clergy in excess of expenses used in determining federal AGI

Pensions and annuities (taxable and nontaxable) (reduced by cost recovered in the current year)

Prizes and awards

Railroad Retirement Act benefits (see Social Security and Railroad Retirement Act benefits)

Refunds

Other states' income tax (if included in federal AGI)

Reimbursements (in excess of expenses incurred)

For moving expense

For travel

Rental allowances paid to ministers and not included in federal adjusted gross income

\*Rental and royalty income (reduced by expenses)

Residence sales (see gains on sales)

Retirement benefits (see pensions, Social Security and Railroad Retirement Act benefits)

Sales (see gains on sales and losses on sales)

Scholarships (excess over \$500)

Sick pay

Social Security and Railroad Retirement Act Benefits (taxable and nontaxable)

Children's benefits paid to parent

Disability pension

Medicare premiums deducted from Social Security

Old-age benefits

Supplemental Security income

Survivor benefits

Stipends (excess over \$500)

Strike benefits

Support from parents who don't live in your household

Trust income

Unemployment compensation

Wages

Welfare benefits

Aid to blind and disabled

Aid to dependent children

Child care payments

Child support included in welfare

Direct payments to nursing home

Old-age assistance