
HOUSEHOLD INCOME CHECKLIST

Use this list to see what must be included in total household income for the Special Assessments Deferral program (include Social Security and railroad retirement benefits).

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

*Losses limited to \$1,000.

<p>Tax-exempt interest U.S. Savings Bonds</p> <p>*Losses on sales (to extent used in determining adjusted gross income)</p> <p>Lottery winnings</p> <p>Lump-sum distribution (less cost recovery)</p> <p>Military and veteran's benefits (taxable and nontaxable) <ul style="list-style-type: none"> Combat pay Disability pensions Educational benefits (GI Bill) Family allowances Pensions </p> <p>*Partnership income (reduced by expenses)</p> <p>Parsonage (rental value) or housing allowance received by clergy in excess of expenses used in determining federal AGI</p> <p>Pensions and annuities (taxable and nontaxable) (reduced by cost recovered in the current year)</p> <p>Prizes and awards</p> <p>Railroad Retirement Act benefits (see Social Security and Railroad Retirement Act benefits)</p> <p>Refunds <ul style="list-style-type: none"> Other states' income tax (if included in federal AGI) </p> <p>Reimbursements (in excess of expenses incurred) <ul style="list-style-type: none"> For moving expense For travel </p> <p>Rental allowances paid to ministers and not included in federal adjusted gross income</p>	<p>*Rental and royalty income (reduced by expenses)</p> <p>Residence sales (see gains on sales)</p> <p>Retirement benefits (see pensions, Social Security and Railroad Retirement Act benefits)</p> <p>Sales (see gains on sales and losses on sales)</p> <p>Scholarships (excess over \$500)</p> <p>Sick pay</p> <p>Social Security and Railroad Retirement Act Benefits (taxable and nontaxable) <ul style="list-style-type: none"> Children's benefits paid to parent Disability pension Medicare premiums deducted from Social Security Old-age benefits Supplemental Security income Survivor benefits </p> <p>Stipends (excess over \$500)</p> <p>Strike benefits</p> <p>Support from parents who don't live in your household</p> <p>Trust income</p> <p>Unemployment compensation</p> <p>Wages</p> <p>Welfare benefits <ul style="list-style-type: none"> 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 </p>
--	---

*Losses limited to \$1,000.