

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).

	Household Income	Yes	No		Household Income	Yes	No
Alimony and separate maintenance.....		×		Credit union savings account			
Annuities and pensions				"dividends" (interest).....		×	
(reduced by cost recovery).....		×		Insurance policy "dividends"			
*Business income				(return of premium).....			×
(reduced by expenses).....		×		Return of capital dividends.....			×
Cafeteria plan benefits.....			×	Stock dividends.....			×
*Capital loss carryover.....			×	Tax-exempt dividends.....			×
*Capital losses (in year determined).....			×	Earned income credit, advanced.....			×
Child support.....			×	*Estate and trust income			
Child support included in welfare.....			×	(also see Inheritance).....			×
Clergy's rental or housing allowance,				*Farm income (reduced by expenses)....			×
in excess of expenses claimed to				Agricultural program payments.....			×
determine federal AGI.....			×	Patronage dividends.....			×
Compensation for services performed				Proceeds from sale of crops			
Back pay.....			×	and livestock.....			×
Bonuses.....			×	Rents.....			×
Clergy's fees.....			×	Sale of services.....			×
Commissions.....			×	Fellowships.....			×
Director's fees.....			×	Foreign income excluded from			
Fees in general				federal AGI.....			×
(trustee, executor, jury duty).....			×	Foster child care (reduced by expenses).....			×
Lodging for convenience of employer.....			×	Funeral expenses received.....			×
Meals for convenience of employer.....			×	Gains on sales (receipts less cost).....			×
Salaries.....			×	Excluded gain for Oregon on			
Severance pay.....			×	sale of residence.....			×
Tips.....			×	Gambling winnings			
Wages.....			×	(without reduction for losses).....			×
Deferred compensation				Gifts and grants			
Contributions made.....			×	(totaling more than \$500 in value).....			×
Payments received.....			×	Cash.....			×
Depletion in excess of basis.....			×	Gifts from nonspouse			
Depreciation, depletion, and				in the same household.....			×
amortization in excess of \$5,000.....			×	Gifts from spouse			
Disability income (entire amount).....			×	in the same household.....			×
Dividends, taxable and nontaxable.....			×	Gifts other than cash			
				(report at fair market value).....			×
				Payment of indebtedness			
				by another person.....			×

*Losses limited to \$1,000.

	Household Income			Household Income	
	Yes	No		Yes	No
Grants and payments by foreign governments not included in federal adjusted gross income.....	×		Lump-sum distribution (less cost recovery).....	×	
Grants by federal government for rehabilitation of home.....		×	Military and veteran's benefits (taxable and nontaxable)		
Gratuities.....	×		Combat pay.....	×	
Hobby income.....	×		Disability pensions.....	×	
Honorariums.....	×		Educational benefits (GI Bill).....	×	
Individual Retirement Arrangement (IRA) payments received.....	×		Family allowances.....	×	
Payments contributed.....		×	Pensions.....	×	
Rollovers or conversions.....	×		Net operating loss carryback and carryover.....		×
Inheritance.....	×		*Partnership income (reduced by expenses).....		×
From spouse who resided in the same household.....		×	Parsonage (rental value) or housing allowance received by clergy in excess of expenses used in determining federal AGI.....		×
Insurance proceeds			Pensions and annuities (taxable and nontaxable) (reduced by cost recovered in the current year).....		×
Accident and health.....	×		Prizes and awards.....		×
Disability payments.....	×		Railroad Retirement Act benefits (see Social Security and Railroad Retirement Act benefits).....		×
Employee death benefits.....	×		Refunds		
Life insurance.....	×		Earned income credit.....		×
Personal injury damages (less attorney fees).....	×		Federal tax.....		×
Property damage if included in federal income.....	×		Property tax.....		×
Reimbursement of medical expense.....		×	Oregon income tax.....		×
Sick pay (employer sickness and injury pay).....	×		Other states' income tax (if included in federal AGI).....		×
Strike benefits.....	×		Reimbursements (in excess of expenses incurred).....		×
Unemployment compensation.....	×		For moving expense.....		×
Workers' compensation.....	×		For travel.....		×
Interest, taxable and nontaxable.....	×		Rental allowances paid to ministers and not included in federal adjusted gross income.....		×
Contracts.....	×		*Rental and royalty income (reduced by expenses).....		×
Municipal bonds and other securities.....	×		Residence sales (see gains on sales).....		×
Savings accounts.....	×				
Tax-exempt interest.....	×				
U.S. Savings Bonds.....	×				
*Losses on sales (to extent used in determining adjusted gross income)....	×				
From sales of real or personal property (nonbusiness).....		×			
Lottery winnings.....	×				

*Losses limited to \$1,000.

	Household Income			Household Income	
	Yes	No		Yes	No
Retirement benefits (see pensions, Social Security and Railroad Retirement Act benefits)			Trust income.....		×
Sales (see gains on sales and losses on sales)			Unemployment compensation.....		×
Scholarships (excess over \$500)	×		Wages		×
Sick pay.....	×		Welfare benefits		×
Social Security and Railroad Retirement Act Benefits (taxable and nontaxable).....	×		Aid to blind and disabled		×
Children's benefits paid to parent	×		Aid to dependent children.....		×
Children's benefits paid to your child		×	Child care payments.....		×
Disability pension	×		Child support included in welfare		×
Medicare payments of medical expenses		×	Direct payments to nursing home		×
Medicare premiums deducted from Social Security	×		Food stamps (or cash payments in lieu of food stamps).....		×
Old-age benefits	×		Fuel assistance		×
Supplemental Security income	×		In-home services approved by the Department of Human Services		×
Survivor benefits	×		Medical payments to doctors		×
Stipends (excess over \$500).....	×		Old-age assistance.....		×
Strike benefits	×		Payments for medical care, drugs, medical supplies, and services for which no direct payment is received		×
Support from parents who don't live in your household	×		Reimbursements of expenses paid or incurred by participants in work or training programs		×
			Special shelter allowance		×
			Surplus food.....		×
			Women, Infants, and Children program (WIC)		×