

Addendum to the Homestead Exemption Application for Senior Citizens, Disabled Persons and Surviving Spouses

In order to qualify an applicant for the homestead reduction, your county auditor is required to verify an applicant's modified adjusted gross income for the year prior to the year of application. Generally, the auditor is able to verify the modified adjusted gross income of the applicant and the applicant's spouse through use of the portal designed specifically for the county auditor or by a review of the tax return(s) of the applicant and the applicant's spouse for the year prior to the year of application.

You have received this form because the auditor has been unable to verify your income through a review of the portal or tax returns. So that the auditor may verify income, please complete the worksheet below. If you are married, the amounts must include income and deductions for both you and your spouse. The auditor will use the result for purposes of qualifying you for the Homestead Exemption. The estimate of income derived is not an indication of whether or not you or your spouse were required to file income tax returns.

Applicant's name _____

Home address _____

County _____ Tax Year _____

Estimated Ohio Modified Gross Income Calculator for Homestead Deduction Only

<u>Income</u>	<u>Amount</u>
1. W-2 and W-2G income.....	\$ _____
2. 1099-R income from retirement plans.....	\$ _____
3. 1099-DIV and 1099-INT income	\$ _____
4. Other income (1099-MISC, etc.; do not include Social Security benefits)	\$ _____
5. Business income (including any farm or rental income, or any income that would be included on Federal Schedules C, E and F). If filing an Ohio tax return, include any business income deducted on line 11 of Schedule A.....	\$ _____
6. Total income (add lines 1-4)	\$ _____
 <u>Deductions</u>	
7. Uniformed services retirement income, Military Injury Relief Fund amounts or military pay for Ohio residents received while the military member was stationed outside Ohio.....	\$ _____
8. Disability and survivorship benefits (do not include pension continuation benefits)	\$ _____
9. Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums, excess health care expenses, funds deposited into a medical savings account and qualified organ donor expenses	\$ _____
10. Ohio STABLE and 529 contributions	\$ _____
11. Total deductions (add lines 7-10)	\$ _____
12. Estimated Ohio modified gross income (subtract line 11 from line 6)	\$ _____

I declare under penalty of perjury that my (our) income for the prior year is reflected in the information provided above.

Applicant Date

Spouse Date

Please read this before you complete the front of this application.

Note: If married, amounts on each line must include total income and deductions from both you and your spouse.

Income

Line 1: Enter amounts from box 1 of your Form(s) W-2. Also enter gambling winnings reported in box 1 of your Form(s) W-2G.

Line 2: Enter your retirement income reported in box 2a of your Form(s) 1099-R. The amount in this box is the taxable amount.

Line 3: Enter your taxable interest income reported in box 1 of your Form(s) 1099-INT. Also enter your ordinary dividends reported in box 1a of your Form(s) 1099-DIV. Both of these amounts are taxable.

Line 4: Enter income from any other sources not included above (income reported on Form(s) 1099-MISC, self-employment income, business income). Do NOT include any Social Security benefits as they are not taxable in Ohio.

Line 5: If you have filed an Ohio Tax Return, enter previously deducted business income as reported on line 11 of Ohio Schedule A (from line 11 of Ohio IT BUS). If you did not file an Ohio tax return, enter any business income you received, including income that was reported or could be reported on Federal Schedules C, E and F.

Deductions

Line 7: Enter any military retirement income if both of the following are true: 1) The income is included in federal adjusted gross income; and 2) The income is related to your service in the uniformed services or reserve components thereof, or the National Guard. The term "uniformed services" includes the Army, Navy, Air Force, Marine Corps, Coast Guard, the commissioned corps of the National Oceanic and Atmospheric Administration, and the Public Health Service. If you filed an Ohio tax return, enter the amount from lines 26-30 of Ohio Schedule A.

Line 8: Enter disability and survivor's benefits to the extent included in federal adjusted gross income or that you included on line 2. To determine if amounts are disability or survivor's benefits, you should refer to the terms of the plan under which the benefits are paid. You may not deduct: 1) Temporary wage continuation payments; 2) Retirement benefits that converted from disability benefits upon reaching a minimum retirement age; OR 3) Payments for temporary illnesses or injuries (such as sick pay provided by an employer or third party). Additionally, any amounts payable without the death of a covered individual as a precondition are not survivor's benefits. If you filed an Ohio tax return, enter the amount from lines 33-36 of Ohio Schedule A.

Line 9: Enter your unreimbursed long-term care insurance premiums and unsubsidized health care insurance premiums. Unreimbursed long-term care insurance premiums are those that you pay during the calendar year on your own; a company, etc. is not paying you back. Medicare Part B is not a deduction because Social Security is not included as taxable income. Unsubsidized health care insurance premiums are those that are not partially paid by someone else such as an employer or a retirement plan. Also include on this line any out-of-pocket medical expenses you paid during the tax year and were not reimbursed to you. Some examples of qualifying expenses include costs for prescription medicine and insulin; hospital costs and nursing care; copayments for medical care; eyeglasses, hearing aids, braces, crutches and wheelchairs.

Line 10: Enter any contributions you made to an Ohio 529 (CollegeAdvantage) savings plan or any STABLE (Ohio ABLE) account.