

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

(Only for applicants who did not file an Ohio income tax return for the prior year)

In order to qualify an applicant for the homestead reduction, your county auditor is required to verify an applicant's total income for the year prior to the year of application. Generally, the auditor is able to verify total income (the 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 Adjusted 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. Total income (add lines 1-4).....  | \$ _____      |
| <br><u>Deductions</u>   |               |
| 6. Uniformed services retirement income and Military Injury Relief Fund amounts .....   | \$ _____      |
| 7. Disability and survivorship benefits (do not include pension continuation benefits) .....  | \$ _____      |
| 8. Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses..... | \$ _____      |
| 9. Total deductions (add lines 6-8) .....   | \$ _____      |
| 10. Estimated Ohio adjusted gross income (subtract line 9 from line 5).....   | \$ _____      |

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.

### Deductions

**Line 6:** Enter uniformed services retirement income that you included on line 2. Also enter any taxable portion of military injury relief fund amounts that you received. Uniformed services retirement income includes amounts received as retired personnel pay for service in the United States Army, Navy, Air Force, Coast Guard, or Marine Corps uniformed services or reserve, or the National guard, or received by the surviving spouse or former spouse of such a taxpayer under the Survivor Benefit Plan on account of such taxpayer's death.

**Line 7:** Enter qualifying disability and survivorship benefits that you included on line 2. Disability benefits are benefits paid by an employee's disability plan paid as the result of a permanent physical or mental disability. Survivorship benefits are benefits paid from a qualified survivorship plan as the result of the death of a covered employee. Do not include amounts that otherwise qualify as retirement or pension benefits. Upon reaching your plan's minimum retirement age, the benefits received under that plan become retirement benefits and are no longer deductible. Contact your plan administrator if you are uncertain of the minimum retirement age under your plan.

**Line 8:** 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.