

Documentation to Include

You must provide documentation to the Assessor for all income received by you, your spouse or domestic partner, and any co-tenants.

PROOF OF INCOME

Federal Tax Forms

If you filed a federal tax return, provide a complete copy including, but not limited to, all of the following forms or schedules that are part of your federal return.

- IRS Form 1040, 1040A, or 1040EZ
- Schedule B - Interest & Ordinary Dividends
- Schedule C - Profit & Loss from Business
- Schedule D - Capital Gains & Losses
- Schedule E - Supplemental Income & Loss
- Schedule F - Profit & Loss from Farming
- Form 1116 – Foreign Tax Credit
- Form 4797 - Sales of Business Property
- Form 6252 - Installment Sale Income
- Form 8829 - Expenses for Business Use of your Home
- Social Security Statement (Generally, SSA 1099)
- K-1's

Non-IRS Filers:

If you do not file an IRS return, you must provide documentation of all income received by you, your spouse/domestic partner, and any co-tenants.

Other Documents:

Include copies of standard federal forms and documents used by others to report income they paid out including, but not limited to, the following:

1. W-2's - Wage & Tax Statement
- W-2-G - Certain Gambling Winnings
2. 1099's:
 - 1099-B - Proceeds from Broker & Barter Exchange
 - 1099-Div - Dividends & Distributions
 - 1099-G – Unemployment Compensation, State & Local Income Tax Refunds, Agricultural Payments
 - 1099-Int - Interest Income
 - 1099-Misc - Contract Income, Rent & Royalty Payments, Prizes
 - 1099-R - Distributions from Pensions, Annuities, IRA's, Insurance Contracts, Profit Sharing Plans
 - 1099-S - Proceeds from Real Estate Transactions
 - RRB-1099 - Railroad Retirement Benefits
 - SSA-1099 - Social Security Benefits

Other Income Sources

If you have income from other sources and you did not receive a W2 or 1099 for the income you received, provide the following:

- a statement from the organization that issued the payments; and/or
- copies of your monthly bank statements with a statement describing the type of income received (e.g. tips, cash earned from yard sales or odd jobs, rental income, groceries purchased for you in return for a room in your house, etc.).

PROOF OF EXPENSES

Provide documentation for all allowable out-of-pocket expenses that were not reimbursed by insurance or a government program.

Provide a copy of an invoice, bill, or cancelled check if you or your spouse or domestic partner paid for any of the following:

- Care in a nursing home, boarding home, or adult family home
- In-home care
- Prescription drugs (Most pharmacies will provide a print-out for the year if you ask for one.)
- Medicare Prescription Drug or Medicare Advantage insurance plans

PROOF OF AGE OR DISABILITY AND PROOF OF OWNERSHIP AND OCCUPANCY

You must provide documentation to the Assessor demonstrating you meet the age or disability, ownership, and occupancy requirements such as:

- A copy of your driver's license or state issued photo id.
- A copy of your voter registration.
- A copy of your birth certificate.
- If your eligibility is based on a disability, a copy of your disability award letter from SSA or VA, or a Proof of Disability statement completed and submitted by your physician.
- A complete copy of your trust documents, if applicable.
- Any other documents the Assessor requests.

Claimable deductions from income for the
Senior/Disabled Exemption program

1. The treatment and care of the claimant or spouse received in a nursing home, boarding home, or adult family home.
2. In-home care including medical treatment or physical therapy that was **received in the home**, Life alert, Lawn care, Meals on Wheels (or similar services), and household and personal care. This includes assistance with preparing meals, housekeeping, getting dressed, eating, taking medications, and personal hygiene.
3. Food, Lawful substances taken internally or applied externally, Necessary medical supplies, Special furniture and equipment such as wheelchairs, hospital beds, and oxygen also qualify as part of a necessary or appropriate in-home service that is being rendered.
4. Prescription drugs supplied by a medical practitioner authorized by the laws of this state or another jurisdiction to issue prescriptions.
5. Health care insurance premiums for Medicare under Title XVIII of the Social Security Act. **Parts "B", "C", & "D"** are deductible.

The following expenses are frequently asked about, but **NOT** deductible from the applicant's income:

- Doctor, Dentist, hospital, or other health care expenses
- Medical insurance other than Medicare listed in #5 above
- Permanent improvements to a home, such as a wheelchair ramp
- Assisted living facilities, or other senior homes other than in #1 above
- Prescription glasses, hearing aids, or other devices not covered above
- Special needs furniture & equipment not authorized by a third party