

Senior Citizen Assessment Freeze Homestead Exemption Application Conversion Chart for 2025 Tax Returns (2026 exemption) if filing Form 1040

INSTRUCTIONS: Use this form to apply amount from tax documents to Senior Freeze Application forms. If multiple persons used the house as a principal dwelling as of January 1 of the taxable year, you must add the prior-year income from each person (as well as the spouse's income, if the spouse lives in a different dwelling) to obtain household income.

From Form 1040:

Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	1a	Total amount from Form(s) W-2, box 1 (see instructions)		1a			
	b	Household employee wages not reported on Form(s) W-2		1b			
	c	Tip income not reported on line 1a (see instructions)		1c			
	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)		1d			
	e	Taxable dependent care benefits from Form 2441, line 26		1e			
	f	Employer-provided adoption benefits from Form 8839, line 31		1f			
	g	Wages from Form 8919, line 6		1g			
	h	Other earned income (see instructions). Enter type and amount: _____		1h			
	i	Nontaxable combat pay election (see instructions)	1i				
	z	Add lines 1a through 1h		1z	Line 6		
Attach Sch. B if required.	2a	Tax-exempt interest	2a	Line 7	b Taxable interest	2b	Line 7
	3a	Qualified dividends	3a		b Ordinary dividends	3b	Line 7
	c	Check if your child's dividends are included in 1 ☐ Line 3a	2 ☐ Line 3b				
	4a	IRA distributions	4a		b Taxable amount	4b	Line 4
	c	Check if (see instructions) 1 ☐ Rollover	2 ☐ QCD	3 ☐			
	5a	Pensions and annuities	5a		b Taxable amount	5b	Line 4
	c	Check if (see instructions) 1 ☐ Rollover	2 ☐ PSO	3 ☐			
	6a	Social security benefits	6a	Line 1	b Taxable amount	6b	
	c	If you elect to use the lump-sum election method, check here (see instructions)	☐				
	d	If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here	☐				
7a	Capital gain or (loss). Attach Schedule D if required		7a	Line 9			
b	Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss)						
8	Additional income from Schedule 1, line 10		8				
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income		9				
10	Adjustments to income from Schedule 1, line 26		10				
11a	Subtract line 10 from line 9. This is your adjusted gross income		11a				

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Cat. No. 11320B

Form **1040** (2025) Created 9/5/25

Part I Additional Income				
1	Taxable refunds, credits, or offsets of state and local income taxes		1	Line 10
2a	Alimony received		2a	Line 10
b	Date of original divorce or separation agreement (see instructions): _____			
3	Business income or (loss). Attach Schedule C		3	Line 8
4	Other gains or (losses). Check if any from Form(s): ☐ 4797 ☐ 4684		4	Line 10
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		5	Line 8
6	Farm income or (loss). Attach Schedule F		6	Line 8
7	Unemployment compensation. If you repaid a 2025 overpayment (see instructions), check here ☐ and enter amount repaid: _____		7	Line 10
8	Other income:			
a	Net operating loss	8a ()		
b	Gambling	8b		
c	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d ()		
e	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l		
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
o	Section 951A(a) inclusion (see instructions)	8o		
p	Section 461(l) excess business loss adjustment	8p		
q	Taxable distributions from an ABLE account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s ()		
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t		
u	Wages earned while incarcerated	8u		
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v		
z	Other income. List type and amount: _____ _____	8z		
9	Total other income. Add lines 8a through 8z		9	Line 10
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		10	

From Schedule 1, Page 2:

Schedule 1 (Form 1040) 2025

Page **2**

Part II Adjustments to Income			
11	Educator expenses		11 Line 12a OR 12b
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12 Line 12a OR 12b
13	Health savings account deduction. Attach Form 8889		13 Line 12a OR 12b
14	Moving expenses for members of the Armed Forces. Attach Form 3903. If claiming only storage fees (see instructions), check here ☐		14 Line 12a OR 12b
15	Deductible part of self-employment tax. Attach Schedule SE		15 Line 12a OR 12b
16	Self-employed SEP, SIMPLE, and qualified plans		16 Line 12a OR 12b
17	Self-employed health insurance deduction		17 Line 12a OR 12b
18	Penalty on early withdrawal of savings		18 Line 12a OR 12b
19a	Alimony paid		19a Line 12a OR 12b
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction. If you are married filing separately and lived apart from your spouse for the entire year (see instructions), check here ☐		20 Line 12a OR 12b
21	Student loan interest deduction		21 Line 12a OR 12b
22	Reserved for future use		22
23	Archer MSA deduction		23 Line 12a OR 12b
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z		25 Line 12a OR 12b
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10		26 Line 12

Schedule 1 (Form 1040) 2025

Senior Citizen Assessment Freeze Homestead Exemption Application Conversion Chart for 2025 Tax Returns (2026 exemption) if filing Form 1040-SR

INSTRUCTIONS: Use this form to apply amount from tax documents to Senior Freeze Application forms. If multiple persons used the house as a principal dwelling as of January 1 of the taxable year, you must add the prior-year income from each person (as well as the spouse's income, if the spouse lives in a different dwelling) to obtain household income.

From Form 1040-SR:

Page **1**

Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	
	b	Household employee wages not reported on Form(s) W-2	1b	
	c	Tip income not reported on line 1a (see instructions)	1c	
	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
	e	Taxable dependent care benefits from Form 2441, line 26	1e	
	f	Employer-provided adoption benefits from Form 8839, line 31	1f	
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	h	Other earned income (see instructions). Enter type and amount:	1h	
	i	Nontaxable combat pay election (see instructions) . 1i		
	z	Add lines 1a through 1h	1z	Line 6

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Cat. No. 71930F

Form **1040-SR** (2025) Created 9/5/25

Form 1040-SR (2025)

Page **2**

Attach Sch. B if required.	2a	Tax-exempt interest	2a	Line 7	b	Taxable interest	2b	Line 7	
	3a	Qualified dividends	3a		b	Ordinary dividends	3b	Line 7	
	c	Check if your child's dividends are included in: 1 ☐ Line 3a 2 ☐ Line 3b							
	4a	IRA distributions	4a		b	Taxable amount	4b	Line 4	
	c	Check if (see instructions): 1 ☐ Rollover 2 ☐ QCD 3 ☐ _____							
	5a	Pensions and annuities	5a		b	Taxable amount	5b	Line 4	
	c	Check if (see instructions): 1 ☐ Rollover 2 ☐ PSO 3 ☐ _____							
	6a	Social security benefits	6a	Line 1	b	Taxable amount	6b		
	c	If you elect to use the lump-sum election method, check here (see instructions) ☐							
	d	If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here ☐							
	7a	Capital gain or (loss). Attach Schedule D if required	7a		7a	Line 9			
b	Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss) _____								
8	Additional income from Schedule 1, line 10							8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income							9	
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h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l		
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m		
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