

October 1, 2022 to September 30, 2023

ELIGIBILITY: USING FEDERAL TAX RETURN

NOTE: April 18, 2023 is the deadline for filing 2022 Taxes

THROUGH APRIL 18, 2023 a 2021 COMPLETED TAX RETURN CAN BE USED If 2022 RETURN IS NOT AVAILABLE
AFTER APRIL 18, 2023 CUSTOMERS MUST USE 2022 COMPLETED TAX RETURN

Income from some sources may not appear on the tax return. Income from Adoption Subsidy, Foster Care, Worker's Compensation, Child Support, VA, SSA, SSD, SSI, and Railroad Retirement Benefits need to be added to the total gross income.

WHAT TO COUNT ON A TAX RETURN:

1040 and 1040-SR FORM (for Seniors)

Wages, Salaries, Tips.....	Line 1
Dividend Income (≥ \$120).....	Line 3b
IRA Distributions	Line 4b
Pensions and Annuities	Line 5b
Social Security Benefits	Line 6a

(Line 8 / NOL Clarification)

If an amount shows on Line 8 of the 1040 (positive or negative) there should be an accompanying Schedule 1 doc to itemize that reported amount. On the pre-2022 Schedule 1 form Line 8 was one category; Other Income. The 2022 1040 expanded line 8 into several categories, so Line 8 should only be counted if it is a positive number. If a negative amount is on Line 8 of the 1040 it may be in reference to Lines 2-7 on the Schedule 1, in which case it may be able to be deducted from the total gross income listed on the 1040.

SCHEDULE 1 (Required if there is a number in Line 8 of the 1040 or 1040-SR)

Alimony Income	Line 2a
Business Income or Loss	Line 3
Rent, Royalties, Partnerships, Income	Line 5
Farm Income or Loss	Line 6
Unemployment Income	Line 7

Other Income

Gambling	Line 8b
Taxable Health Savings Acct Distribution:	
e. Income from form 8853 (taxable MSA-Medicare Savings Account)	Line 8e
f. Income from form 8889 (taxable HAS-Health Savings Account)	Line 8f
Prizes and Awards.....	Line 8i
Rental of Personal Property	Line 8l
Pension or Annuity	Line 8t

(From a nonqualified deferred compensation plan or a nongovernmental section 457 plan)

1099- SSA

A 1099 SSA form is used to represent annual Social Security payments. If using this form for income verification the number in Box 5 should be used as this amount corresponds to Box 6a on the 1040.

See LIHEAP PPM for more information.