

October 1, 2021 to April 30, 2022

ELIGIBILITY: USING FEDERAL TAX RETURN

THROUGH APRIL 15, 2022 UTILIZE 2020 COMPLETED TAX RETURN
AFTER APRIL 15, 2022 UTILIZE 2021 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

SCHEDULE 1 (only needed 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	Line 8

NOTES:

Net Operating Losses (NOL)

DO NOT COUNT prior year's losses carried forward as NOL (Net Operating Loss). NOL will show as a negative number on Line 8, and should be disregarded.

Unemployment Compensation Exclusion (UCE)

Total unemployment compensation received during 2020 will show on line 7. Line 8 will show the exclusion authorized under the American Rescue Plan Act of up to \$10,200. This amount must be excluded from total unemployment compensation (Line 7) received during tax year 2020. Only the remaining amount is countable for LIHEAP income eligibility determination.

Ex: Line 7 shows \$15,000 in total unemployment compensation

Line 8 shows the federal exclusion of \$10,200

The total amount of countable unemployment compensation received is \$4,800