

# Tulare County Assessor

## DISABLED VETERAN'S HOUSEHOLD INCOME WORKSHEET

Attach to Claim for Disabled Veterans' Property Tax Exemption Form BOE-261-G

Revenue and Taxation Code § 20504 defines Household Income as all income received by all persons of a household while members of such household. Include only the income of persons who were members of the household during the calendar year prior to the year of this claim (i.e., if the claim is for 201+, the income would be for calendar year 201\*).

**STEP A: Enter your name and Assessor's Parcel Number**

**NAME:** \_\_\_\_\_ **APN:** \_\_\_\_\_ **YEAR:201\***

**DO NOT LEAVE ANY LINE BLANK - IF A LINE DOES NOT APPLY, PUT N/A OR 0**

**STEP B: Enter the TOTAL yearly income of YOU and YOUR spouse. Complete lines 1 through 18.**

1. Veterans benefits received from the Veterans Administration ( <i>must include</i> )	1. \$ _____
2. Wages, salaries, tips, and other employee compensation	2. \$ _____
3. Social security, including the amount deducted for Medi-Care premium	3. \$ _____
4. Retirements, pensions, annuities and disability retirement payments.	4. \$ _____
5. SSI/SSP (Supplemental Security Income/State Supplemental Plan), AB (Aid to the blind) and ATD (Aid to Totally Disabled), AFDC (Aid to Families with Dependent Children), APSB (Aid to the Potentially Self-Supporting Blind)	5. \$ _____
6. Railroad retirement	6. \$ _____
7. Interest and dividends	7. \$ _____
8. Rental Income (or loss).	8. \$ _____
9. Net income (or loss) from a business.	9. \$ _____
10. Net Income (or loss) from the sale of capital assets	10. \$ _____
11. Life insurance proceeds that exceeds expenses	11. \$ _____
12. Gifts and inheritances in excess of \$300, except between members of the household.	12. \$ _____
13. Unemployment insurance benefits.	13. \$ _____
14. Workers compensation for temporary disability (not for permanent disability)	14. \$ _____
15. Amounts contributed on behalf of the claimant to a tax sheltered or deferred compensation plan (also a deduction), see Line 21(C)	15. \$ _____
16. Sick leave payments	16. \$ _____
17. Nontaxable gain from the sale of a residence	17. \$ _____
18. Income received from all other household members while they lived in the claimant's home during the calendar year reporting, except a minor, student, renter ( <b>you and your spouse report on Lines 1 through 17</b> )	18. \$ _____

**STEP C: Subtotal - Enter here and on line 20 of the back**

19. Add lines 1 through 18 **SUBTOTAL** 19. \$ \_\_\_\_\_

PLEASE CONTINUE ON THE BACK

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20. TOTAL FROM LINE 19

20. \$ \_\_\_\_\_

### STEP D: Adjustments to income - Complete lines A through G (if applicable)

Section 17072 and following sections of the Revenue & Taxation Code provide for an "adjusted gross income," which means, in the case of an individual, gross income minus the following deductions:

21. A) Forfeited interest penalty A) \$ \_\_\_\_\_

B) Alimony paid B) \$ \_\_\_\_\_

C) Individual retirement arrangement, Keogh (HR 10),  
Simplified Employees Plan (SEP), or SIMPLE plans C) \$ \_\_\_\_\_

D) Employee business expenses D) \$ \_\_\_\_\_

E) Moving expenses and deductions of expenses (already  
taken) for the production of income (or loss) reported in Items  
7 (rental), 8 (business), and 9 (sale of capital assets)  
included in "income" E) \$ \_\_\_\_\_

F) Student loan interest F) \$ \_\_\_\_\_

G) Medical savings account G) \$ \_\_\_\_\_

Add lines 21. A, B, C, D, E, F & G SUBTOTAL 21. \$ \_\_\_\_\_

### STEP E: TOTAL HOUSEHOLD INCOME

22. Subtract line 21 from line 20 TOTAL 22. \$ \_\_\_\_\_

### STEP F: Please sign and date this form and include your telephone number.

*I hereby declare the foregoing facts to be true and correct to the best of my knowledge.  
I make this statement under penalty of perjury under the laws of the State of California.*

Signature \_\_\_\_\_

Date \_\_\_\_\_

Daytime Telephone Number \_\_\_\_\_

### IMPORTANT NOTICE

You **must** include your veterans' benefits received from the Veterans' Administration, even though it is non-taxable. If you **do not** include the VA benefits, you will receive the lower basic level of exemption, not the higher low-income level.

In accordance with Revenue and Taxation Code § 441(d)(1), persons shall make available for examination information or records regarding his or her property which the assessor considers relevant and essential to the proper discharge of the assessors' duties. Thus, the assessor may request additional information or documents to support the income reported on this worksheet (i.e., first page of IRS Form 1040, veterans' benefit statement, social security statement, etc.).